Undergraduate Training Program for Accounting (Certified Public Accountant Direction)

Major code: 120203K Major name: accounting

Subject: Management (12) Business Administration (1202)

1、 Major Introduction

This major was established in 2013 and has now become an important training base for talents in the registered accounting industry in Henan Province. This major adheres to the original mission of cultivating morality and talents, and insists on the educational characteristics of "aviation as the foundation and the combination of management and engineering". It is committed to cultivating accounting talents with socialist core values, a high sense of social responsibility and the mission of aviation to serve the country, high humanistic literacy and digital innovation practice ability. They have solid professional knowledge and business skills in the field of social auditing, are familiar with domestic accounting standards, independent auditing standards and related economic regulations, master modern social auditing theories, methods and means, and can use digital intelligence technology to engage in social auditing practice and management consulting work in accounting firms, enterprises and institutions. This major highlights the professional characteristics of "accounting+digital intelligence+aviation+manufacturing", serving aviation enterprises and regional economic development, focusing on the cultivation of certified public accountant talents who master digital intelligence technology, and has produced good educational benefits and social impact.

2、Training Objectives

This major cultivates high-quality composite social audit application talents with socialist core values, humanistic heritage, professional ethics, and a sense of aviation mission. Graduates should be capable of fulfilling the requirements of the domestic social auditing profession. After about 5 years of practical experience in enterprise work after graduation, one should grow to possess profound business and digital thinking, master the knowledge foundation of economics, management, law, big data application and analysis, have solid professional knowledge and business skills in the field of social auditing, be familiar with domestic accounting standards, independent auditing standards and related economic regulations, master modern social auditing theories, methods and means, and be able to use digital

technology to engage in social auditing practice and management consulting work in accounting firms, enterprises and institutions. After about 5 years of work practice after graduation, the expected goals for students are:

Training objective 1: Possess application skills. Having a solid foundation in humanities, mathematics, big data application and analysis, economics, management, and other fundamental knowledge, mastering the basic theories, methods, and skills in the field of social auditing, enabling students to have strong competitiveness in accounting and certified public accountant qualification exams, mastering scientific research methods, understanding the latest trends and developments in the field of certified public accountants, using professional knowledge to identify and analyze key issues, and drawing conclusions.

Training objective 2: Possess management and communication skills. Understand the basic principles and methods of research and development, production processes, and production management in the aviation manufacturing industry, and be able to undertake enterprise cost management work. Having effective oral communication skills, written professional communication skills, strong interpersonal communication skills, communication and coordination abilities, and a sense of teamwork, capable of effectively completing team collaboration and competent for positions such as middle-level management in enterprises.

Training objective 3: Possess innovative abilities. Being able to identify key issues in the field of social auditing, comprehensively analyze problems, and make evaluations. Having business and critical thinking skills, able to analyze, evaluate, and verify empirical data obtained from enterprises, and write standardized and professional audit reports. On the basis of critical analysis of theoretical and empirical data, express one's understanding and views on the risks and operations of the audit market.

Training objective 4: Possess developmental abilities. Understand the national, social, and commercial environment, and master the basic policies and relevant regulations in the fields of national economy and management; Understand the international cutting-edge trends and differences in the field of certified public accountants, possess an international perspective, and be able to communicate across cultures; Having a passion for exploring the unknown, keen observation ability, rich imagination ability, and lifelong learning ability, able to adapt to social and personal sustainable development.

Training objective 5: Possess professional ethics. Being able to practice socialist core values, identify accounting ethical dilemmas and challenges in the business environment, analyze accounting ethical issues in the business environment, and propose appropriate solutions. Having rich humanistic heritage, sensitive ethical awareness, good professional ethics and social responsibility in social auditing, as well as a high sense of mission towards aviation.

3、 Graduation requirements

1. Business knowledge

1.1 Have a solid foundation in humanities, economics, management, and professional knowledge in management accounting, and understand the latest developments and trends in the field of social auditing.

1.2 Have a solid foundation in mathematics, information technology, big data accounting analysis and decision-making, and master scientific research methods.

2. Thinking and Innovation

2.1 Possess discerning thinking and innovative ability. Being able to identify, analyze, question, and evaluate phenomena and issues related to social auditing, draw conclusions, and express personal opinions.

2.2 Possess innovative capabilities. Be able to propose innovative perspectives and solutions on phenomena and issues related to auditing.

3. Solve a problem

3.1 Problem solving. Being able to identify key issues in the field of certified public accountants, comprehensively analyze problems, and make evaluations.

3.2 Have the ability to solve management and control problems in various functional and cross functional departments, conduct comprehensive analysis and research on complex issues in this professional field, provide management consulting, risk control, and risk management, and propose corresponding countermeasures.

4. Using tools

4.1 Able to apply mathematical knowledge, statistical knowledge, information technology means and tools appropriately to solve practical problems.

4.2 Able to apply digital intelligence technology for business processing and conduct big data audit analysis.

5. Communication expression

Has strong communication and expression skills. Being able to communicate effectively through different ways of expression.

6. Teamwork

6.1 Have a good sense of teamwork. Being able to get along harmoniously and collaborate with team members.

6.2 Can effectively play an active role as a member or leader in team activities.

7. International Perspective

7.1 Possess an international perspective and international understanding ability.

7.2 Understand the dynamics of international business management, pay attention to global issues, and understand and respect the differences and diversity of different cultures around the world.

8. Lifelong learning

Having the awareness of self-learning and lifelong learning, able to adapt to social and personal sustainable development.

9. Comprehensive literacy and values

9.1 Possess humanistic heritage, scientific spirit, professional ethics, and a sense of social responsibility.

9.2 Understand the national and social conditions, and practice the core socialist values.

Table 1: Support Matrix of Graduation Requirements for Training Objectives

training objectives / Graduation requirements	Training Objective 1	Training Objective 2	Training Objective 3	Training Objective 4	Training Objective 5
Graduation Requirement 1	√				
Graduation Requirement 2			√		
Graduation Requirement 3	√	√	√		
Graduation Requirement 4	√				
Graduation Requirement 5		√			
Graduation Requirement 6		√		√	
Graduation Requirement 7				√	
Graduation Requirement 8				√	
Graduation Requirement 9					√

4、 Core courses

Microeconomics, Macroeconomics, Statistics, Finance, Econometrics, Management, Principles of Accounting, Accounting (CPA), Economic Law (CPA), Tax Law (CPA), Audit (CPA), Financial Management (CPA), Cost Management Accounting, Intelligent Accounting, Business Big Data, Corporate Strategy and Risk Management, Asset Evaluation, Accounting Information Systems, etc.

5、 Education System and Degree

Duration of study: The basic education system for this major is 4 years, and a flexible education system of 3 to 7 years is implemented.

Conferring degree: Bachelor of Management.

6、 Course Structure and Credit Requirements

Students are required to take at least 158.5+5 credits (second class) within the school's designated time frame to graduate. The minimum credit requirements for various courses are shown in the table below.

<table>
<tr><td rowspan="4"></td><td colspan="6">132.5 credits for theoretical teaching</td><td rowspan="3">Concentrated practical teaching (Compulsory)</td><td rowspan="3">second class</td></tr>
<tr><td colspan="6">111.5 credits for compulsory courses, accounting for 84.15%, and 21 credits for elective courses, accounting for 15.85%</td></tr>
<tr><td colspan="2">General Education Course</td><td rowspan="2">Subject Basic Course</td><td rowspan="2">specialized course</td><td rowspan="2">Personalized courses</td></tr>
<tr><td>Compulsory</td><td>take as an elective course</td></tr>
<tr><td>credit</td><td>67.5</td><td>4</td><td>15.5</td><td>24.5</td><td>21</td><td>26</td><td rowspan="2">5</td></tr>
<tr><td>proportion</td><td colspan="2">47%</td><td>9.78%</td><td>15.46%</td><td>13.25%</td><td>16.04%</td></tr>
</table>

Table 2: Credit Composition of Curriculum System

Note: "()" refers to the experimental (practical)/computer credits included in various theoretical courses, with a percentage of the total credits, rounded to two decimal places.

8、 Guiding Teaching Process Table

Teaching Progress Table of Accounting (Certified Public Accountant Direction)

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
General Education Compulsory Course	not have group name	GB001B	ESLI（1）	Compulsory	3.0	54	54	0	0	4	1
		JB00001A	Artificial Intelligence and Future	Compulsory	3.0	54	36	0	18	4	1
		MK00004A	Ideological and Moral Cultivation and Basic Law Education	Compulsory	3.0	54	44	10	0	4	1
		KB003C	Advanced Mathematics II（A）	Compulsory	3.0	54	54	0	0	4	1
		XB014A	Situation and Policy I	Compulsory	0.25	8	8	0	0	2	1
		9500001A	Career Planning for College Students	Compulsory	1.0	16	16	0	0	2	1
		YB006B	Military Theory and National Security	Compulsory	3.0	48	44	4	0	3	1
		XB014B	Situation and Policy II	Compulsory	0.25	8	8	0	0	2	2
		9700001A	Psychological Health of Undergraduate Mental Health Education of University Students	Compulsory	2.0	32	32	0	0	2	2
		GB002C	ESLI（2）	Compulsory	3.0	54	54	0	0	3	2
		JB004B	Python Programming Design	Compulsory	3.0	48	32	0	16	3	2
		KB004C	Advanced Mathematics II（B）	Compulsory	5.0	90	90	0	0	5	2
		MK00001A	Basic Principles of Marxism	Compulsory	3.0	54	44	10	0	3	2
		XB003B	Outline of Modern and Contemporary Chinese History	Compulsory	3.0	54	44	10	0	3	2
		XB014C	Situation and Policy III	Compulsory	0.25	8	8	0	0	2	3
		BB539A	Fundamentals of Innovation and Entrepreneurship	Compulsory	2.0	32	24	8	0	2	3
		GB003C	ESLI（3）	Compulsory	3.0	54	54	0	0	3	3
		KB009B	Probability theory and mathematical statistics Probability Theory and Mathematical Statistics	Compulsory	3.5	64	64	0	0	4	3
		LB001A	College Chinese	Compulsory	2.5	40	40	0	0	3	3
		XB004C	Introduction to Mao Zedong Thought and the Theoretical System of Socialism with	Compulsory	3.0	54	44	10	0	3	3

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
			Chinese Characteristics Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics								
		XB014D	Situation and Policy (4) Situation and PolicyIV	Compulsory	0.25	8	8	0	0	2	4
		XB013A	Introduction to Xi Jinping's Thought on Socialism with Chinese Characteristics for a New Era	Compulsory	3.0	54	44	10	0	3	4
		GB004B	ESLI（4）	Compulsory	3.0	54	54	0	0	3	4
		KB008B	Linear Algebra	Compulsory	2.5	46	46	0	0	3	4
		XB014E	Situation and Policy（V）	Compulsory	0.25	8	8	0	0	2	5
		XB014F	Situation and Policy（VI）	Compulsory	0.25	8	8	0	0	2	6
		9500002A	Employment Guidance	Compulsory	1.0	16	16	0	0	2	6
		XB014G	Situation and Policy（VII）	Compulsory	0.5	8	0	8	0	2	7
		YB127A	Physical Education (I)	Compulsory	1.0	38	38	0	0	2	1
		YB127B	Physical Education （II）	Compulsory	1.0	32	32	0	0	2	2
		YB127C	Physical Education （III）	Compulsory	1.0	42	42	0	0	2	3
		YB127D	Physical Education（IV）	Compulsory	1.0	32	32	0	0	2	4
		——	Art Education Special Project Aesthetic Education	Compulsory	2.0	0	0	0	0	0	0
		——	Four History Special Project The Histories of the Party, New China, the Reform and Opening-up, and Socialist Development	Compulsory	1.0	0	0	0	0	0	0
Subtotals by category					**67.5**	**1230**	**1126**	**70**	**34**	**89**	
General elective courses	not have group name	OX001B	Introduction to Aviation	take as an elective course	2.0	32	32	0	0	2	2
		500937	Mechanical Manufacturing Engineering	take as an elective course	2.0	36	36	0	0	3	2
		Subtotals by category			**4.0**	**68**	**68**	**0**	**0**	**5**	
Subject based	not have grou	WB001A	Introduction of Subjects	Compulsory	1.0	16	16	0	0	1	1
		801004	Fundamental Accounting Principles	Compulsory	3.0	48	48	0	0	3	2

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
courses	p name	BB718A	Management	Compulsory	3.0	48	48	0	0	3	2
		CB101B	Microeconomics	Compulsory	3.0	48	48	0	0	3	3
		CB102B	Macroeconomics	Compulsory	3.0	48	48	0	0	3	4
		CB005A	Statistics	Compulsory	2.5	40	40	0	0	3	4
Subtotals by category					**15.5**	**248**	**248**	**0**	**0**	**16**	
monopolize line of business course	not have group name	AB602B	Financial Accounting（CPA） I	Compulsory	3.5	64	64	0	0	4	3
		AX603D	Financial Accounting（CPA） II	Compulsory	3.0	48	48	0	0	4	4
		AX601A	Taxation Laws (CPA)	Compulsory	2.5	40	40	0	0	3	3
		AX617A	Economic Law	Compulsory	2.5	40	40	0	0	3	3
		AB209A	Cost Management Accounting	Compulsory	4.0	64	64	0	0	4	4
		AB604A	Financial Management（CPA）	Compulsory	3.5	56	56	0	0	4	5
		AB106A	Advanced Financial Accounting	Compulsory	3.0	48	48	0	0	3	6
		AB605A	Auditing（CPA）	Compulsory	4.5	72	72	0	0	5	6
		AB107A	Intelligent accounting	Compulsory	1.0	16	16	0	0	4	6
Subtotals by category					**24.5**	**448**	**448**	**0**	**0**	**34**	
Personalized courses	I Personalized elective courses	CB401B	Finance	take as an elective course	3.0	48	48	0	0	3	4
		BB715B	Business Ethics	take as an elective course	1.0	16	16	0	0	4	5
		AX205B	Corporate Strategy and Risk Management	take as an elective course	2.5	40	40	0	0	3	5
		AX705B	Commercial Big Data	take as an elective course	3.0	48	48	0	0	4	5
		AB112A	Accounting Information System	take as an elective course	2.5	40	40	0	0	3	6
		AB122A	Financial Robot Application	take as an electiv	3.0	48	18	0	30	0	6

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
				e course							
		AB113A	Internal Control	take as an elective course	2.5	40	40	0	0	3	6
		AX116A	Accounting for Government and Non-Profit Organizations	take as an elective course	2.5	40	40	0	0	3	6
		AX313A	Enterprise Operation Management	take as an elective course	2.5	40	40	0	0	3	6
		AB001X	Intelligent financial sharing	take as an elective course	2.0	32	16	0	16	2	6
		BX712A	Corporate Governance	take as an elective course	2.5	40	32	8	0	3	6
		AX612A	Accounting Literature Retrieval and Writing	take as an elective course	2.0	32	32	0	0	2	7
		CB032A	Econometrics	take as an elective course	3.0	48	40	8	0	3	7
		Subtitle of the group (at least 11.5 credits must be taken in this group)			**32.0**	**512**	**450**	**32**	**30**	**36**	
	II Personalized elective courses	BB981C	Organizational Behavior	take as an elective course	2.5	40	40	0	0	3	3
		AX110A	Western Financial Accounting (Bilingual)	take as an elective course	2.5	40	40	0	0	3	5
		AX314A	Enterprise Operations Research	take as	2.5	40	40	0	0	3	5

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
				an elective course							
		BX426A	Business Communication	take as an elective course	2.0	32	24	8	0	1	5
		BX710A	Innovation Management	take as an elective course	2.5	40	40	0	0	3	5
		BX910B	Human Resources Management	take as an elective course	2.5	40	40	0	0	3	5
		CB400A	Public Finance	take as an elective course	2.5	40	40	0	0	3	5
		DB220A	Management Information System	take as an elective course	3.0	48	36	0	12	3	5
		AX122A	Text Analysis and Data Mining	take as an elective course	2.0	32	32	0	0	4	5
		AX308A	Tax Planning	take as an elective course	2.0	32	32	0	0	2	5
		AX304D	Intelligent Financial Statement Analysis	take as an elective course	2.5	40	24	0	16	0	6
		AB121A	Introduction to Empirical Research Methods in Finance and Accounting	take as an elective course	2.0	32	14	0	18	2	5
		AB206A	Asset Evaluation	take as an elective course	2.5	40	40	0	0	3	6

Course category	group number	course code	Course Name	course nature	credit	General School time	give a lecture class hour	experiment (Practice) class hour	Computer hours	Weekly study hours	start class semester
		AX211A	Case Studies in Auditing	take as an elective course	2.0	32	32	0	0	2	6
		AB204A	Performance Auditing	take as an elective course	3.0	48	48	0	0	3	7
		AX610A	Certified Public Accountants Industry Forefront	take as an elective course	1.0	16	16	0	0	1	6
		BB801A	Marketing	take as an elective course	2.5	40	40	0	0	3	7
		LX021B	Speech and Eloquence	take as an elective course	2.0	32	32	0	0	2	7
		BX532A	Communication and Writing	take as an elective course	1.0	16	16	0	0	1	7
		Subtitle of the group (at least 9.5 credits must be taken in this group)			42.5	680	626	8	46	45	
Subtotals by category					**74.5**	**1192**	**1076**	**40**	**76**	**81**	
Concentrated practical teaching segment	No group number	YS001A	Military Training	practice	2.0	0	0	0	0	0	1
		BS513B	Cognition Practice	practice	1.0	0	0	0	0	1	2
		9600901B	Engineering Training B	practice	2.0	0	0	0	0	0	3
		AS802A	Comprehensive Accounting Experiment	practice	2.0	0	0	0	0	2	4
		BS718A	VBSE Enterprises Operation Comprehensive Training	practice	1.0	0	0	0	0	1	5
		AS806A	Accounting Software Application	practice	2.0	0	0	0	0	2	6
		AS811A	Professional Practice	practice	4.0	0	0	0	0	4	8
		AS886B	Thesis	practice	12.0	0	0	0	0	12	3-8
Subtotals by category					**26.0**	**0**	**0**	**0**	**0**	**22**	

9、 Study requirements

1. Course requirements for "Graduation Thesis"

The course of "Graduation Thesis" is conducted in accordance with the "Management Measures for the Four Year Consistent System of Graduation Thesis (Design) at Zhengzhou Aviation Institute" (School Teaching Letter [2019] No. 24), and adopts a "2+2+8" model, with 2 credits in the 4th and 6th semesters and 8 credits in the 8th semester.

2. Personalized course requirements

Personalized course requirements: Group I should take no less than 11.5 credits, and Group II should take no less than 9.5 credits. The courses marked with an asterisk are related to the core courses of this major, and it is recommended that students prioritize their studies.

3. Second Class

As one of the eligibility criteria for graduation, students must complete at least 5 credits for extracurricular activities. The second class activities include six categories: ideological growth, group learning experience, practical services, technological innovation, cultural and sports activities, and skill training. It is required that at least three of the six categories of activities do not score zero. The allocation of credits shall be assessed and implemented in accordance with the "Implementation Measures for the Second Class Transcript System for Undergraduate Students at Zhengzhou University of Aeronautical Industry Management (Trial)".

4. Special focus on aesthetic education

At least 2 credits must be taken in 8 courses including music appreciation, art appreciation, film and television appreciation, drama appreciation, dance appreciation, calligraphy appreciation, opera appreciation, and art introduction.

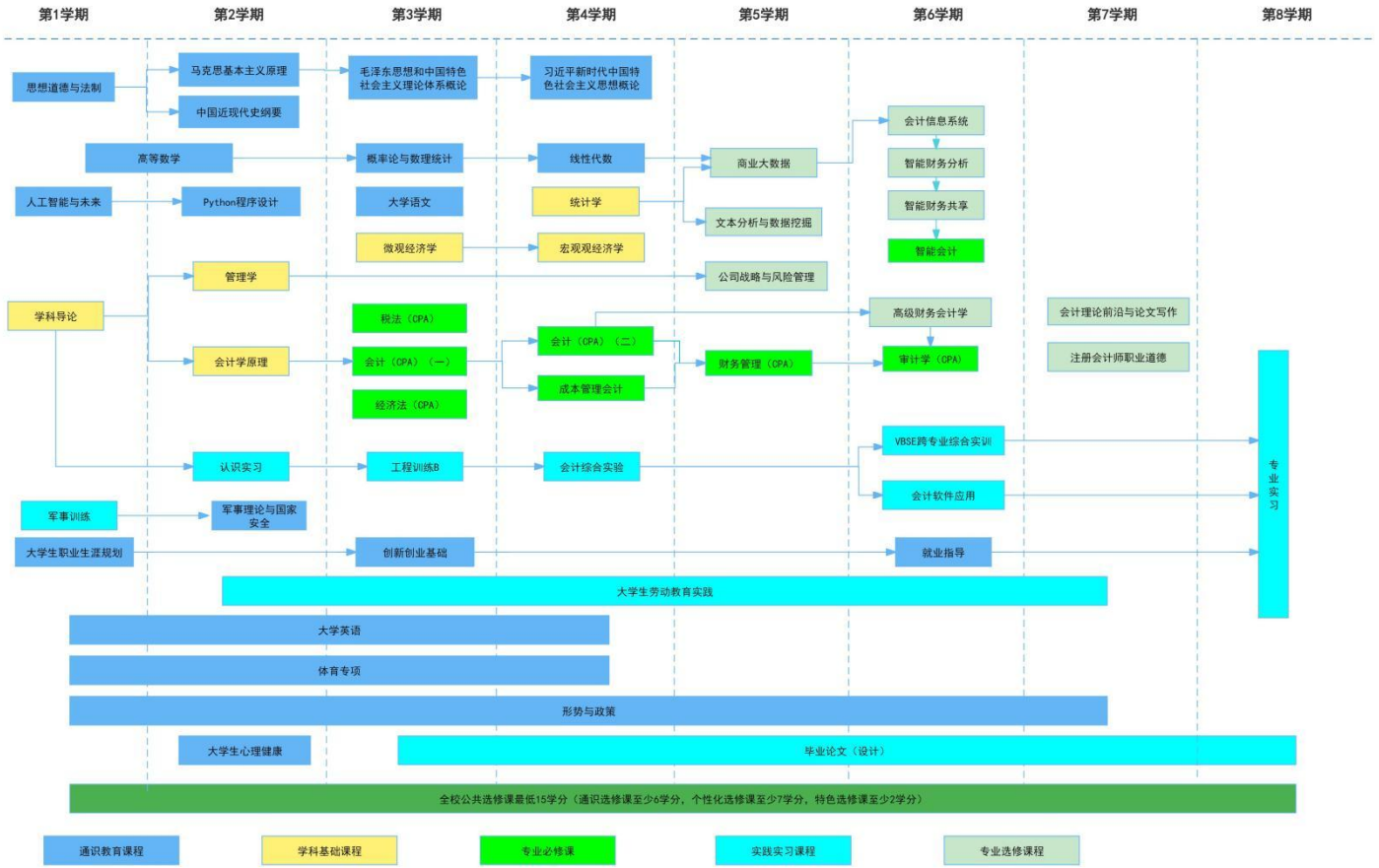
5. Special Project on Four Histories

The Four Histories Special Program includes the history of the Communist Party of China, the history of New China, the history of reform and opening up, and the history of socialist development. At least one credit must be taken and completed in the first and second year of college.

6. Labor education

Labor education includes two parts: labor education theory courses and labor practice, totaling 32 class hours. The labor education theory course (8 class hours) is based on the compulsory general courses "Basic Principles of Marxism" (4 class hours) and "Ideological and Moral Education and Rule of Law" (4 class hours). Labor practice is offered based on the compulsory general course "Fundamentals of Innovation and Entrepreneurship" and the public course "Engineering Training B" in the concentrated practical teaching segment. Among them, "Fundamentals of Innovation and Entrepreneurship" offers 8 hours of labor practice, and "Engineering Training B" offers 16 hours of labor practice.

7、 Main course logic diagram (horizontal version, can be separated into separate pages)



会计学专业（注册会计师方向）主要课程关系图

10、 The correlation matrix between the curriculum system and graduation requirements (horizontal version: the following template cases, with Song typeface grades 5-6 in the table, can be designed by majors themselves)

Curriculum system	credit	Graduation Requirement 1		Graduation Requirement 2		Graduation Requirement 3		Graduation Requirement 4		Graduation Requirement 5	Graduation Requirement 6		Graduation Requirement 7		Graduation Requirement 8	Graduation Requirement 9	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2		6.1	6.2	7.1	7.2		9.1	9.2
College English I (1)	3.0												√				
Military Theory and National Security	3.0							√	√		√					√	
Artificial Intelligence and the Future	3.0						√			√							
Ideology, Morality, and Rule of Law	3.0			√		√		√							√		√
Advanced Mathematics II (1)	3.0			√			√			√							
Sports Specialty	4.0															√	
Situation and Policy	2.0			√		√								√	√		
Introduction to Creative Thinking	0.5			√													

Curriculum system	credit	Graduation Requirement 1		Graduation Requirement 2		Graduation Requirement 3		Graduation Requirement 4		Graduation Requirement 5	Graduation Requirement 6		Graduation Requirement 7		Graduation Requirement 8	Graduation Requirement 9	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2		6.1	6.2	7.1	7.2		9.1	9.2
Career Planning for College Students	1.0								√			√					√
the outline of Chinese modern history	3.0			√												√	
Theory of Labor Education for College Students	2.0					√		√	√		√						
Python Programming	3.0						√			√							
Psychological Health of Undergraduate	2.0								√		√						
College English I (2)	3.0					√		√					√				
Advanced Mathematics II (2)	5.0			√			√			√							
Basic Principles of Marxism	3.0			√													√
College English I (3)	3.0					√		√					√				
Probability theory and mathematical statistics	3.5			√			√			√							

Curriculum system	credit	Graduation Requirement 1		Graduation Requirement 2		Graduation Requirement 3		Graduation Requirement 4		Graduation Requirement 5	Graduation Requirement 6		Graduation Requirement 7		Graduation Requirement 8	Graduation Requirement 9	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2		6.1	6.2	7.1	7.2		9.1	9.2
Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics	5.0			√												√	
Introduction to Xi Jinping's Thought on Socialism with Chinese Characteristics for a New Era	3.0			√													√
College Chinese	2.5														√		
Fundamentals of Entrepreneurship for College Students	2.0			√					√		√						
College English I (4)	3.0					√		√					√				
linear algebra	2.5						√			√							
employment guidance	1.0														√		
Introduction to Aviation	2.0			√													
Mechanical Manufacturing Engineering	2.0								√								
Subject Introduction	1.0	√															
management	3.0		√	√		√			√		√						

Curriculum system	credit	Graduation Requirement 1		Graduation Requirement 2		Graduation Requirement 3		Graduation Requirement 4		Graduation Requirement 5	Graduation Requirement 6		Graduation Requirement 7		Graduation Requirement 8	Graduation Requirement 9	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2		6.1	6.2	7.1	7.2		9.1	9.2
Principles of Accounting	3.0	√															
Microeconomics	3.0																
macroeconomics	3.0		√			√											√
Accounting (CPA) (1)	3.5		√	√			√										
Accounting (CPA) (2)	2.5		√		√	√											
Economic Law (CPA)	2.0	√														√	
Tax Law (CPA)	3.5	√															√
Cost management accounting	3.5	√				√		√									
Intelligent Accounting	1.0			√			√	√		√					√		
Business big data	3.0				√		√	√		√					√		
Intelligent financial sharing	2.0					√		√		√					√		

Curriculum system	credit	Graduation Requirement 1		Graduation Requirement 2		Graduation Requirement 3		Graduation Requirement 4		Graduation Requirement 5	Graduation Requirement 6		Graduation Requirement 7		Graduation Requirement 8	Graduation Requirement 9	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2		6.1	6.2	7.1	7.2		9.1	9.2
Intelligent Financial Analysis	2.5			√		√		√		√					√		
Text Analysis and Data Mining	2.0					√		√		√							
Database Principles and Applications	3.0						√			√							
Business Ethics and Accounting Professional Ethics	1.0					√										√	
Financial Management (CPA)	3.0		√			√											
advanced financial accounting	2.5		√	√		√							√				
Certified Public Accountant (CPA)	3.0	√			√										√		
Introduction to Empirical Research Methods in Finance and Accounting	2.0							√									
military training	2.0								√		√					√	
Cognitive Internship	1.0	√		√											√		√
Metalworking Practice	2.0				√	√			√		√					√	

Curriculum system	credit	Graduation Requirement 1		Graduation Requirement 2		Graduation Requirement 3		Graduation Requirement 4		Graduation Requirement 5	Graduation Requirement 6		Graduation Requirement 7		Graduation Requirement 8	Graduation Requirement 9	
		1.1	1.2	2.1	2.2	3.1	3.2	4.1	4.2		6.1	6.2	7.1	7.2		9.1	9.2
Accounting Comprehensive Experiment	2.0		√		√	√											
Professional Internship	4.0		√			√			√		√						
VBSE Cross disciplinary Comprehensive Training	1.0		√	√		√			√		√						
Accounting software application	2.0	√							√		√						
Practice of Labor Education for College Students	0.5															√	
Graduation Thesis (Design)	12.0														√		

Note: Supporting relationships are represented by "√" respectively.