Undergraduate Training Program for Accounting (Certified Public Accountant Direction)

Major Code: 120203K Major Name: Accounting (Certified Public Accountant Direction)

Discipline: Management (12); Business Administration (1202)

Prepared by: Liu Hui Reviewed by: Li Xiaodong

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 moral character and talents, and upholds the educational characteristics of "aviation as the foundation and combining management and engineering". It is committed to cultivating accounting talents with socialist core values, a high sense of social responsibility and aviation's mission to serve the country, high humanistic literacy and innovative practical ability. They possess solid professional knowledge and 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 engage in social auditing practice and management consulting work in accounting firms, enterprises and institutions. In the process of running the school, distinct professional characteristics have been formed, which have 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 enterprise management practice after graduation, one should grow to possess profound business thinking and knowledge, master the knowledge foundation of economics, management, and law, 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 engage in social auditing practice and management consulting work in accounting firms, enterprises, and institutions. The specific objectives are as follows:

Training objective 1: Possess application skills. Having a solid foundation in humanities, mathematics, information technology, 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

Graduation requirement 1: Business knowledge. Having a solid foundation in humanities, mathematics, information technology, economics, management, and professional knowledge in management accounting, mastering scientific research methods, and understanding the latest trends and developments in the field of social auditing.

Graduation Requirement 2: Thinking and Innovation. Having 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.

Graduation Requirement 3: Problem solving. Being able to identify key issues in the field of certified public accountants, comprehensively analyze problems, and make evaluations. Capable of solving management and control problems across various functional and cross functional departments, able to conduct comprehensive analysis and research on complex issues in this professional field, provide management consulting, risk control, and risk management, and propose corresponding countermeasures.

Graduation requirement 4: Using tools. Be able to apply mathematical knowledge, statistical knowledge, information technology methods and tools appropriately to solve practical problems.

Graduation Requirement 5: Communication and expression. Has strong communication and expression skills. Being able to communicate effectively through different ways of expression.

Graduation Requirement 6: Teamwork. Have a good sense of teamwork. Being able to get along harmoniously with team members, collaborate and work together, and play an active role as a member or leader in team activities.

Graduation Requirement 7: International Perspective. Having an international perspective and understanding. 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.

Graduation Requirement 8: Lifelong Learning. Having the awareness of self-learning and lifelong learning, able to adapt to social and personal sustainable development.

Graduation Requirement 9: Comprehensive Literacy and Values. Having humanistic heritage, scientific spirit, professional ethics, and a sense of social responsibility, understanding national and social conditions, and practicing socialist core 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, Fundamentals of Business Law, Tax Law, Principles of Accounting, Accounting, Audit, Financial Management, Cost Management Accounting, Corporate Strategy and Risk Management, Asset Valuation, 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 complete at least 160+5 credits (second class) within the designated time frame set by the school in order to graduate. The minimum credit requirements for various courses are shown in the table below.

	131.5 credits for theoretical teaching							Concentrated Practice Teaching (Compulsory)	second class
	Compulsory courses have 96.5 credits, accounting for 73.38%, while elective courses have 35 credits, accounting for 26.62%								
	General Education Course				Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course	Art Education Special Project	Four History Special Project					
credit	65（8.5）	4	2	1	13	18.5	28	28.5	5
proportion	45.00%				8.13%	11.56%	17.50%	17.81%	

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、 Teaching process

Teaching Progress Table of Accounting Major

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
General Education Compulsory Course	No group number	GB001A	ESLIA	Compulsory	3.0	48	48	0	0	1
		JB005A	Computer Application Foundation	Compulsory	2.0	32	16	0	16	1
		KB003A	Calculus II A	Compulsory	3.0	48	48	0	0	1
		MK00004A	Ideological and Moral Cultivation and Basic Law Education	Compulsory	3.0	54	44	10	0	1
		YB005B	Military Theory	Compulsory	2.0	36	32	4	0	1
		ZB002A	Introduction to Critical Thinking and Innovation Thinking	Compulsory	0.5	10	10	0	0	1
		ZB005A	Career Planning for College Students	Compulsory	1.0	16	16	0	0	1
		9700001A	Mental Health Education of University Students	Compulsory	2.0	32	32	0	0	2
		GB002B	ESLIB	Compulsory	3.0	48	48	0	0	2
		JB004B	Python Programming Design	Compulsory	3.0	48	32	0	16	2
		KB004A	Calculus II	Compulsory	5.0	80	80	0	0	2
		MK00001A	Introduction to Basic Principles of Marxism	Compulsory	3.0	54	44	10	0	2
		XB003B	Outline of Modern and Contemporary Chinese History	Compulsory	3.0	54	44	10	0	2
		ZB003B	Theory on Labor Education	Compulsory	2.0	32	32	0	0	2
		9600001A	Basic Curriculum of College Students Innovation Undertaking	Compulsory	2.0	32	24	8	0	3
		GB003B	ESLIC	Compulsory	3.0	48	48	0	0	3
		KB009A	Probability Theory and Mathematical Statistics	Compulsory	3.5	56	56	0	0	3
		LB001A	University Language	Compulsory	2.5	40	40	0	0	3
		XB004B	Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics	Compulsory	5.0	90	64	26	0	3
		GB004A	ESL I D	Compulsory	3.0	48	48	0	0	4
		KB008A	Linear Algebra	Compulsory	2.5	40	40	0	0	4

				Type	Credits	Total				Semester
				lsory						
		ZB004A	National Security Education in Colleges	Compulsory	1.0	16	16	0	0	4
		ZB005B	Employment Guidance	Compulsory	1.0	16	16	0	0	6
		XB006A	Situation and Policy	Compulsory	2.0	56	36	20	0	1-7
		----	Special Sport	Compulsory	4.0					1-4
		———	Aesthetic Education	Compulsory	2.0	32	32	0	0	1-8
		———	The Histories of the Party, New China, the Reform and Opening-up, and Socialist Development	Compulsory	1.0	16	16	0	0	1-4
Subtotals by category					**68.0**	**1082**	**962**	**88**	**32**	
Special Program for Four Histories Education	No group number	Study of Four Histories. At least one course must be taken, including Party history, New China history, reform and opening up history, and socialist development history. The course is limited to selection and will be taught in the Spring and Autumn semesters. Complete the first and second year of study, with at least one credit taken.								
Art Education on Special Project	No group number	Learning about art appreciation and aesthetic experience. 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.								
General elective courses	No group number	It includes four major categories: human civilization and cultural heritage, economic activities and social management, technological development and scientific spirit, growth enlightenment and general abilities, with a minimum of 4 credits required.								
Subject based courses	No group number	WB001A	Introduction of Subjects	Compulsory	1.0	16	16	0	0	1
		800104	Fundamental Accounting Principles	Compulsory	3.0	48	48	0	0	2
		BB718A	Management	Compulsory	3.0	48	48	0	0	2
		CB101B	Microeconomics	Compulsory	3.0	48	48	0	0	3
		CB102B	Macroeconomics	Compulsory	3.0	48	48	0	0	4
Subtotals by category					**13.0**	**208**	**208**	**0**	**0**	
specialized course	No group number	AB602A	Accounting I	Compulsory	4.0	64	64	0	0	3
		AB603E	Accounting II	Compulsory	3.0	48	48	0	0	4
		AB209C	Cost Management Accounting	Compulsory	3.5	56	52	4	0	5
		AB604A	Financial Management（CPA）	Compulsory	3.5	56	56	0	0	5
		AB605A	Auditing（CPA）	take as an elective course	4.5	72	72	0	0	6
Subtotals by category					**18.5**	**296**	**292**	**4**	**0**	
Personalized	Professional	AB601A	Taxation Laws (CPA)	take as an electiv	3.5	56	56	0	0	3

courses	Elective Courses			e course					
		AX617B	Economic Law	take as an elective course	3.5	56	56	0	0	3
		CB005A	Statistics	take as an elective course	2.5	40	40	0	0	4
		CB401B	Finance	take as an elective course	3.0	48	48	0	0	4
		AX205B	Corporate Strategy and Risk Management	take as an elective course	2.5	40	40	0	0	5
		AX701A	Foundation of Commercial Big Data	take as an elective course	2.0	32	32	0	0	5
		AB106A	Advanced Financial Accounting	Compulsory	3.0	48	48	0	0	6
		AB113A	Internal Control	take as an elective course	2.5	40	40	0	0	6
		AX116A	Accounting for Government and Non-Profit Organizations	take as an elective course	2.5	40	40	0	0	6
		AX313A	Enterprise Operation Management	take as an elective course	2.5	40	40	0	0	6
		AX702B	Business Big Data Practice	take as an elective course	2.0	32	0	0	32	6
		AB112A	Accounting Information System	take as an elective course	2.5	40	40	0	0	6
		BX712A	Corporate Governance	take as an elective course	2.5	40	32	8	0	6
		AX606A	China Code of Ethics for Certified Public Accountants	take as an elective	2.0	32	32	0	0	7

				e course						
		AX612A	Accounting Literature Retrieval and Writing	take as an elective course	2.0	32	32	0	0	7
		CB032A	Econometrics	take as an elective course	3.0	48	40	8	0	7
		Subtitle of the group (at least 20 credits must be taken in this group)			**41.5**	**664**	**616**	**16**	**32**	
Personalized courses	Personalized elective courses	BB981C	Organizational Behavior	take as an elective course	2.5	40	40	0	0	3
		AX110A	Western Financial Accounting (Bilingual)	take as an elective course	2.5	40	40	0	0	5
		AX314A	*Enterprise Operations Research	take as an elective course	2.5	40	40	0	0	5
		BX426A	Business Communication	take as an elective course	2.0	32	24	8	0	5
		BX710A	Innovation Management	take as an elective course	2.5	40	40	0	0	5
		BX910B	Human Resources Management	take as an elective course	2.5	40	40	0	0	5
		CB400A	Public Finance	take as an elective course	2.5	40	40	0	0	5
		DB220A	Management Information System	take as an elective course	3.0	48	36	0	12	5
		AB117A	Case Studies in Financial Statement Analysis	take as an elective course	1.5	24	24	0	0	6

			AB206A	Asset Evaluation	take as an elective course	2.5	40	40	0	0	6
			AX211A	Case Studies in Auditing	take as an elective course	2.0	32	32	0	0	6
			AB204A	Performance Auditing	take as an elective course	3.0	48	48	0	0	7
			AX610A	Certified Public Accountants Industry Forefront	take as an elective course	1.0	16	16	0	0	7
			BB801A	Marketing	take as an elective course	2.5	40	40	0	0	7
			LX021B	Speech and Eloquence	take as an elective course	2.0	32	32	0	0	7
			BX532A	Communication and Writing	take as an elective course	1.0	16	16	0	0	7
		Subtitle of the group (at least 6 credits must be taken in this group)				**35.5**	**568**	**548**	**8**	**12**	
individual sexually change course Cheng	Featured Elective Courses		OB001B	Aviation Conspectus	take as an elective course	2.0	32	32	0	0	2
			PB001B	Introduction to Civil Aviation	take as an elective course	2.0	32	32	0	0	2
			BX714B	Aviation Corporate Culture	take as an elective course	2.0	32	32	0	0	4
			FB102B	Mechanical Drawing II	take as an elective course	3.0	48	48	0	0	4
			HX070A	Civil Aviation Regulations	take as an elective course	2.0	32	32	0	0	4
			FX621A	Mechanical Drawing	take as an elective course	2.5	40	36	4	0	5
			OX039A	Aviation Model Design and Making	take as an	2.0	32	8	24	0	5

				elective course					
		Subtitle of the group (at least 2 credits must be taken in this group)			15.5	248	220	28	0	
		Subtotals by category (at least 28 credits must be taken)			95.0	1520	1424	52	44	Add "*" course as recommended priority elective course
Concentrated practical teaching segment	No group number	YS001A	Military Training	practice	2.0	+2	0	0	0	1
		BS513B	Cognition Practice	practice	1.0	+1	0	0	0	2
		9600901B	Engineering Training B	practice	2.0	+2	0	0	0	3
		AS802A	Comprehensive Accounting Experiment	practice	2.0	+2	0	0	0	4
		BS718A	VBSE Enterprises Operation Comprehensive Training	practice	1.0	+1	0	0	0	6
		AS806A	Accounting Software Application	practice	2.0	+2	0	0	0	6
		AS811A	Professional Practice	practice	4.0	+4	0	0	0	7
		ZS006A	Practice on Labor Education	practice	0.5	+1	0	0	0	2-7
		AS886B	Graduation Thesis (Design) Thesis	practice	12.0	+12	0	0	0	3-8
		ZS003A	Innovation and Entrepreneurship Practice	practice	2.0	+2	0	0	0	8
		Subtotals by category			28.5	29	0	0	0	

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． Requirements for the Course of "Innovation and Entrepreneurship Practice"

The credits for "Innovation and Entrepreneurship Practice" are recognized according to the "Measures for the Recognition and Alternative Management of Undergraduate Innovation and Entrepreneurship Credits at Zhengzhou University of Aeronautical Industry Management" (Jiao [2020] No. 78).

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. Sports specialties

At least 4 credits must be taken for sports majors, with 1 credit required for each of the 1-4 semesters.

5. 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.

6. Special Project on Four Histories

Study of Four Histories. At least one credit must be taken for the study of 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, and completed in the first and second year of college.

10、 The correlation matrix between the curriculum system and graduation requirements

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
College English I (1)	3.0					√		√		
Military Doctrine	2.0						√			√
Fundamentals of Computers	2.0				√					
Ideology, Morality, and Rule of Law	3.0		√						√	√
Advanced Mathematics II (1)	3.0		√	√	√					
Sports Specialty	4.0									√
Situation and	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
Policy										
Introduction to Creative Thinking	0.5		√	√						
Career Planning for College Students	1.0						√			√
the outline of Chinese modern history	3.0		√							√
Theory of Labor Education for College	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
Students										
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	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
mathematical statistics										
Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics	5.0		√							√
College Chinese	2.5					√			√	
Fundamentals of Entrepreneurship for College Students	2.0		√				√			
College English I (4)	3.0					√		√		
linear algebra	2.5			√	√					
National Security Education in Higher Education Institutions	1.0								√	√
employment guidance	1.0								√	

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
Subject Introduction	1.0	√								
management	3.0	√	√			√	√			
Principles of Accounting	3.0	√		√						
Microeconomics	3.0		√							
Fundamentals of Commercial Law	2.0	√								√
macroeconomics	3.0	√	√							
Accounting (CPA) (1)	3.5	√	√	√						
Accounting (CPA) (2)	2.5	√	√	√						
Financial Management (CPA)	3.0	√	√	√						
Cost management accounting	3.0	√	√	√						
advanced financial accounting	2.5	√	√	√				√		
Auditing (CPA)	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
military training	2.0						√			√
Cognitive Internship	1.0	√							√	√
Metalworking Practice	2.0						√			√
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		√			√				
Innovation and Entrepreneurship Practice	2.0		√						√	√

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