

Undergraduate Training Program for Accounting Major

Major Code: 120203K Major Name: Accounting

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

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1、Major Introduction

The accounting major was established simultaneously with the school. After the resumption of the college entrance examination in 1978, the first batch of vocational students majoring in finance and accounting for industrial enterprises were recruited. In 1984, it was approved to recruit undergraduate students majoring in accounting. It now has the authority to award master's and bachelor's degrees, and has three professional directions: accounting, accounting (registered accountant direction), and accounting (ACCA direction). After several years of continuous construction, the accounting major has been approved as a national characteristic major (2008), a famous brand major in Henan Province (2005), a pilot major for comprehensive professional reform in Henan Province (2012), a first-class undergraduate major in Henan Province (2019), a first-class undergraduate major in China (2019), and other professional construction points. Ranked third in the comprehensive evaluation of accounting majors in Henan Province in 2017, occupying a leading position in this major in Henan Province; The accounting teaching team and the accounting core course teaching team have been built into provincial-level teaching teams.

2、Training Objectives

This major cultivates accounting application talents with socialist core values, humanistic heritage, professional ethics, and a sense of aviation mission. Graduates should be able to meet the requirements of the accounting profession. After about 5 years of enterprise management practice after graduation, one should grow to possess profound business thinking and business knowledge, master the foundation of economics and management knowledge, have solid accounting professional knowledge and business skills, be aware of domestic and foreign accounting practices, and be competent in accounting and financial management work in aviation manufacturing industry, local enterprises, accounting firms, government and public institutions, financial securities institutions and other fields. 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 of accounting, enabling students to have strong competitiveness in the accounting certification

qualification examination, mastering scientific research methods, understanding the latest trends and developments in the accounting field, using accounting professional knowledge to identify and analyze key issues, and draw conclusions. Capable of holding positions such as accountant.

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, be able to undertake cost management work in the product production process, have effective oral communication skills, written professional communication skills, strong interpersonal communication skills, communication and coordination skills, and team cooperation awareness, and be able to effectively complete team collaboration. Capable of holding positions such as project chief engineer and middle-level management in enterprises.

Training objective 3: Possess innovative abilities. Being able to identify key issues in the field of accounting, comprehensively analyze problems, and make evaluations. Having business thinking and discerning thinking, able to use information technology and business theory to provide systematic solutions for cost control in complex manufacturing industries, and using modern accounting tools to support economic forecasting, decision-making, budgeting, control, and evaluation of enterprises.

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 domestic and international differences in the field of accounting, have 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, 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 developments and trends in the accounting field.

Graduation Requirement 2: Thinking and Innovation. Having discerning thinking and innovative ability. Being able to discover, analyze, question, and evaluate phenomena and problems in the field of accounting, draw conclusions, and express personal opinions.

Graduation Requirement 3: Problem solving. Being able to identify key issues in the field of accounting, 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, 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, Principles of Accounting, Financial Accounting, Cost Accounting, Management Accounting, Advanced Financial Accounting, Tax Accounting, Financial Management, Auditing, 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.

6、 Course Structure and Credit Requirements

Students are required to complete at least 161+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.

	132.5 credits for theoretical teaching							Concentrated Practice Teaching (Compulsory)	second class
	Compulsory courses have 100.5 credits, accounting for 75.85%, while elective courses have 32 credits, accounting for 24.15%								
	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	18	17.5	25	28.5	5
proportion	44.72%				11.18%	10.87%	15.53%	17.70%	

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	ESL I A	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	ESL I B	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	ESL I C	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
		ZB004A	National Security Education in Colleges	Compulsory	1.0	16	16	0	0	4

Cour se cate gory	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hours	start class semester
				lsory						
		ZB005B	Employment Guidance	Compu lsory	1.0	16	16	0	0	6
		XB006A	Situation and Policy	Compu lsory	2.0	56	36	20	0	1-7
		----	Special Sport	Compu lsory	4.0					1-4
		——	Aesthetic Education	Compu lsory	2.0	32	32	0	0	1-8
		——	The Histories of the Party, New China, the Reform and Opening-up, and Socialist Development	Compu lsory	1.0	16	16	0	0	1-4
	Subtotals by category				68.0	1082	962	88	32	
Gene ral electi ve cours es	No group num ber	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.								
Subje ct based cours es	No grou p num ber	WB001A	Introduction of Subjects	Compu lsory	1.0	16	16	0	0	1
		801004	Fundamental Accounting Principles	Compu lsory	3.0	48	48	0	0	2
		BB718A	Management	Compu lsory	3.0	48	48	0	0	2
		AB119A	Fundamentals of Business Law	Compu lsory	2.0	32	32	0	0	3
		CB101B	Microeconomics	Compu lsory	3.0	48	48	0	0	3
		CB102B	Macroeconomics	Compu lsory	3.0	48	48	0	0	4
		AB003A	Financial Management	Compu lsory	3.0	48	48	0	0	5
Subtotals by category				18.0	288	288	0	0		
speci alized cours e	No grou p num ber	AB102A	Financial Accounting I	Compu lsory	4.0	64	64	0	0	3
		AB103A	Financial Accounting II	Compu lsory	2.5	40	40	0	0	4
		AX109C	Tax Accounting	take as an electiv e course	3.5	56	56	0	0	4
		AB104B	Cost Management Accounting	Compu lsory	2.0	32	32	0	0	4
		AB105C	Management Accounting	Compu lsory	2.5	40	36	4	0	5
		AB106A	Advanced Financial Accounting	Compu lsory	3.0	48	48	0	0	6
Subtotals by category				17.5	264	260	4	0		
Perso naliz ed cours es	Profes sional Electi ve Cours	CB005A	Statistics	take as an electiv e course	2.5	40	40	0	0	4

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
es	es	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
		AB108A	Auditing	take as an elective course	3.5	56	56	0	0	6
		AB113A	Internal Control	take as an elective course	2.5	40	40	0	0	6
		AB115A	Banking Accounting	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

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
		AX612A	Accounting Literature Retrieval and Writing	take as an elective course	2.0	32	32	0	0	7
		BB715B	Business Ethics	take as an elective course	1.0	16	16	0	0	7
		CB032A	Econometrics	take as an elective course	3.0	48	40	8	0	7
		Subtitle of the group (at least 17 credits must be taken in this group)			36.5	584	536	16	32	
Personalized elective courses	Personalized elective courses	BB981C	Organizational Behavior	take as an elective course	2.5	40	40	0	0	3
		AX314A	Enterprise Operations Research	take as an elective course	2.5	40	40	0	0	5
		AX110A	Western Financial Accounting (Bilingual)	take as an elective course	2.5	40	40	0	0	5
		AX308A	Tax Planning	take as an elective course	2.0	32	32	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

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
		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
		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)			31.5	504	484	8	12	
individual sexually Featur lly chan ge cours e Chen g	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	2.0	32	32	0	0	4

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
				elective course						
		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 elective course	2.0	32	8	24	0	5
			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 25 credits must be taken)					83.5	1336	1240	52	44	Add "*" course as recommended priority elective course
Concentrated practical teaching segment	No group number	YS001A	Military Training	practic e	2.0	+2	0	0	0	1
		BS513B	Cognition Practice Cognition Practice	practic e	1.0	+1	0	0	0	2
		9600901B	Engineering Training B	practic e	2.0	+2	0	0	0	3
		AS802A	Comprehensive Accounting Experiment	practic e	2.0	+2	0	0	0	4
		BS718A	VBSE Enterprises Operation Comprehensive Training	practic e	1.0	+1	0	0	0	6
		AS806A	Accounting Software Application	practic e	2.0	+2	0	0	0	6
		AS811A	Professional Practice	practic e	4.0	+4	0	0	0	7
		ZS006A	Practice on Labor Education	practic e	0.5	+1	0	0	0	2-7
		AS886B	Graduation Thesis (Design) Thesis	practic e	12.0	+12	0	0	0	3-8
ZS003A	Innovation and Entrepreneurship Practice	practic e	2.0	+2	0	0	0	8		

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
				e						
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 Students	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
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	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
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								√	
Subject Introduction	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
management	3.0	√	√			√	√			
Principles of Accounting	3.0	√		√						
Microeconomics	3.0		√							
Fundamentals of Commercial Law	2.0	√								√
macroeconomics	3.0	√	√							
Financial Accounting (1)	3.5	√	√	√						
Financial Accounting (2)	2.5	√	√	√						
costing accounting	2.0	√	√	√						
financial management	3.0	√	√	√						
Management accounting	2.5	√	√	√						
advanced financial accounting	2.5	√	√	√				√		
Auditing Science	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.

