

Undergraduate Training Program for Accounting Major

Major code: 120203K

Major Name: Accounting

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

1、 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.

2、 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.

3、 Core courses

Microeconomics, Macroeconomics, Statistics, Finance, Fiscal Studies, Econometrics, Management, Fundamentals of Business Law, Principles of Accounting, Financial Accounting, Cost Management Accounting, Advanced Financial Accounting, Tax Accounting, Financial Management, Auditing, Accounting Information Theory and Practice, etc.

4、 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.

5、 Course Structure and Credit Requirements

Students are required to take at least 158+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.

	131.5 credits for theoretical teaching					Concentrated practical teaching (Compulsory)	Second class
	Compulsory courses have 99.5 credits, accounting for 76%, while elective courses have 32 credits, accounting for 24%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course					
credit	65 (8.5)	6	18	16.5	26	26.5	5
proportion	44.9%		11.4%	10.4%	16.5%	16.8%	

Note: "()" refers to the experimental (practical)/computer credits included in various theoretical courses.

6、 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
		XB001A	Ideological and Moral Cultivation and Basic Law Education	Compulsory	3.0	54	44	10	0	1
		XB003B	Outline of Modern and Contemporary Chinese History	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
		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
		LB022B	Mental Health Education of University Students	Compulsory	2.0	32	16	16	0	2
		XB002A	Introduction to Basic Principles of	Compulsory	3.0	54	44	10	0	2

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experiential (practical) hours	Computer hours	start class semester
			Marxism	Isory						
		ZB003B	Theory on Labor Education	Computory	2.0	32	32	0	0	2
		GB003B	ESLIC	Computory	3.0	48	48	0	0	3
		KB009A	Probability Theory and Mathematical Statistics	Computory	3.5	56	56	0	0	3
		LB001A	University Language	Computory	2.5	40	40	0	0	3
		XB004B	Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics	Computory	5.0	90	64	26	0	3
		ZB001B	Basic Curriculum of College Students Innovation Undertaking	Computory	2.0	32	20	12	0	3
		GB004A	ESLID	Computory	3.0	48	48	0	0	4
		KB008A	Linear Algebra	Computory	2.5	40	40	0	0	4
		ZB004A	National Security Education in Colleges	Computory	1.0	16	16	0	0	4
		ZB005B	Employment Guidance	Computory	1.0	16	16	0	0	6
		----	Special Sport	Computory	4.0					1-4
		XB006A	Situation and Policy	Computory	2.0	56	36	20	0	1-7
	Subtotals by category				65	1034	894	108	32	
General elective courses	Take at least 6 credits. Among them, at least 2 credits must be taken in 8 art appreciation and aesthetic experience courses, including music appreciation, art appreciation, film and television appreciation, drama appreciation, dance appreciation, calligraphy appreciation, opera appreciation, and art introduction.									
	Subtotals by category				6					
Subject based courses	No group number	WB001A	Introduction of Subjects	Computory	1.0	16	16	0	0	1
		eight hundred and one thousand and four	Fundamental Accounting Principles	Computory	3.0	48	48	0	0	2
		BB718A	Management	Computory	3.0	48	48	0	0	2
		AB119A	Fundamentals of Business Law	Computory	2.0	32	32	0	0	3
		CB101B	Microeconomics	Computory	3.0	48	48	0	0	3
		CB102B	Macroeconomics	Computory	3.0	48	48	0	0	4
		AB003A	Financial Management	Computory	3.0	48	48	0	0	5
		Subtotals by category				18.0	288	288	0	0
specialized courses	No group number	AB102A	Financial Accounting I	Computory	4.0	64	64	0	0	3
		AB103A	Financial Accounting II	Computory	2.5	40	40	0	0	4
		AX109C	Tax Accounting	take as an	3.5	56	56	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						
		AB209B	Cost Management Accounting	Compulsory	3.5	56	56	0	0	5
		AB106A	Advanced Financial Accounting	Compulsory	3.0	48	48	0	0	6
Subtotals by category					16.5	264	264	0	0	
Personalized courses	Professional Elective Courses	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
		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

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
		AX901B	Theory and practice of audit informatization	Compulsory	4.5	72	32	0	40	6
		BX712A	Corporate Governance	take as an elective course	2.5	40	32	8	0	6
		AX612A	Accounting Literature Retrieval and Writing	take as an elective course	2.0	32	32	0	0	7
		BB715A	Business Ethics	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 18 credits must be taken in this group)			39.5	632	544	16	72	
Personalized courses	Personalized elective courses	BB981C	Organizational Behavior	take as an elective course	2.5	40	40	0	0	3
		LX021B	Speech and Eloquence	take as an elective course	2.0	32	32	0	0	3
		BX532A	Communication and Writing	take as an elective course	1.0	16	16	0	0	4
		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	2.0	32	24	8	0	5

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
				elective course						
		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
		AX314A	Enterprise Operations Research	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
		CX002A	Principle and Practice of International Trade	take as an elective course	2.5	40	40	0	0	7
			Subtitle of the group (at least 6 credits must be taken in this group)		34.0	544	524	8	12	
individual sexual	Featured Elect	OB001B	Aviation Conspectus	take as an elective	2.0	32	32	0	0	2

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
Ilychan ge cours e Chen g	ive Cour ses			course						
		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 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
Subtotals by category (minimum of 26 credits taken)					89.0	1424	1288	52	84	
Conc entrat ed practi cal teach ing segm ent	No grou p num ber	YS001A	Military Training	practice	2.0	+2	0	0	0	1
		BS513B	Cognition Practice	practice	1.0	+1	0	0	0	2
		ZS001A	Metalworking Practice	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
		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	Thesis	practice	12.0	+12	0	0	0	3-8
		ZS003A	Innovation and Entrepreneurship Practice	practice	2.0	+2	0	0	0	8

Cour se categ ory	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
Subtotals by category					26.5	27	0	0	0	

7、 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)".

Prepared by: Liu Hui

Reviewed by: Li Xiaodong