

Undergraduate Training Program for Accounting (ACCA Direction)

1、 Training objectives

This major cultivates high-quality composite international audit application talents with socialist core values, humanistic heritage, professional ethics, and a sense of aviation mission. Graduates should be capable of fulfilling the professional requirements of social auditing both domestically and internationally. 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 international social auditing, be familiar with domestic and foreign accounting standards, international auditing standards, and related economic regulations, master modern social auditing theories, methods, and means, have an international perspective, and be able to engage in auditing practice and management consulting work in multinational corporations, foreign-funded enterprises, sole proprietorships, and domestic and foreign accounting firms. 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, proficient in Chinese and British accounting regulations and accounting standards, and systematically mastering professional knowledge and skills in accounting, auditing, and financial management, students will have strong competitiveness in accounting and ACCA qualification exams, master scientific research methods, understand the latest trends and developments in related fields, use professional knowledge to identify and analyze key issues, and draw conclusions.

Training objective 2: Possess management and communication skills. 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. Be able to identify key issues in the accounting and auditing professional fields in China and the UK, 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 accounting and auditing issues.

Training objective 4: Possess developmental abilities. Understand the national, social, and business environment, and master the basic policies and relevant regulations in the economic and management fields of different countries; Understand international cutting-edge trends and domestic and international differences, have an international perspective, possess strong English reading and communication skills, 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 in social auditing, and a sense of social responsibility.

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 accounting and auditing in China and the UK.

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

Graduation Requirement 3: Problem solving. Can solve key problems in the fields of accounting and auditing, 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. Strong English reading and communication skills. Capable of cross-cultural communication and effectively communicating through different modes 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

Management, Corporate and Commercial Law (in English), Accountants and Enterprises (in English), Principles of Accounting, Financial Accounting, Management Accounting (in English), Performance Management (in English), Audit and Certification Services (in English), Taxation (in English), Financial Reporting (in English), Financial Management (in English), Finance, Fiscal Studies, Investment Studies, Strategic Business Leaders (in English), Strategic Business Reporting (in English), Senior Financial Management (in English), Senior Performance Management (in English), 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.

Conferring degree: Bachelor of Management.

5、 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.

	134.5 credits for theoretical teaching					Concentrated practical teaching (Compulsory)	Second class
	131.5 credits for compulsory courses, accounting for 82%, and 28.5 credits for elective courses, accounting for 18%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course					
credit	65（8.5）	6	20.5	21	22	25.5	5
proportion	44.38%		12.81%	13.13%	13.75%	15.94%	

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

6、 Teaching Progress Table

Teaching Progress Table for Accounting (ACCA Direction) 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	Computers	3.0	48	48	0	0	1
		YB005B	Military Theory	Computers	2.0	36	32	4	0	1
		JB005A	Fundamentals of Computer	Computers	2	32	16	0	16	1
		XB001A	Ideological and Moral Cultivation and Basic Law Education	Computers	3.0	54	44	10	0	1
		KB003A	Advanced Mathematics II (1)	Computers	3.0	48	48	0	0	1
		——	Sports Specialty	Computers	4			0	0	1-4
		XB006A	Situation and Policy	Computers	2.0	56	36	20	0	1—7
		ZB002A	Introduction to Creative Thinking	Computers	0.5	10	10	0	0	1
		ZB005A	Career Planning for College Students	Computers	1	16	16	0	0	1
		ZB003B	Theory of Labor Education for College Students	Computers	2	32	32	0	0	2
		GB002B	College English I (2)	Computers	3.0	48	48	0	0	2
		XB002A	Basic Principle of Marxism	Computers	3.0	54	44	10		2
		XB003B	the outline of chinese modern history	Computers	3.0	54	44	10		2
		KB004A	Advanced Mathematics II (2)	Computers	5.0	80	80	0	0	2
		JB004B	Python Programming	Computers	3.0	48	32	0	16	2
		LB002B	Psychological Health of Undergraduate	Computers	2.0	32	16	16		2
		GB003B	College English I (3)	Computers	3.0	48	48	0	0	3
		XB004B	Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics	Computers	5.0	90	64	26		3
		KB009A	Probability theory and mathematical statistics	Computers	3.5	56	56	0	0	3
		LB001A	College Chinese	Computers	2.5	40	40	0	0	3
		ZB001B	Basic Curriculum of College Students Innovative Undertaking	Computers	2.0	32	20	12	0	3
		GB004A	College English I (4)	Computers	3.0	48	48	0	0	4
		KB008A	linear algebra	Computers	2.5	40	40	0	0	4
		ZB004A	National Security Education in Higher Education Institutions	Computers	1.0	16	16	0	0	4
		ZB005B	employment guidance	Computers	1.0	16	16	0	0	6

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experiential (practical) hours	Computer hours	start class semester
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	AB001B	Introduction of Subjects	Compulsory	0.5	8	8	0	0	1
		BB718A	management	Compulsory	3.0	48	48	0	0	1
		eight hundred and one thousand and four	Principles of Accounting	Compulsory	3.0	48	48	0	0	1
		AB404E	Accountants and Enterprises [F1]	Compulsory	4	64	64	0	0	1
		AB402C	Corporate and Business Law [F4]	Compulsory	4	64	64	0	0	3
		CB101B	Microeconomics	Compulsory	3	48	48			3
		CB102B	macroeconomics	Compulsory	3	48	48			4
Subtotals by category				20.5	328	328	0	0		
monopolize line of business course	No group number	AB405C	Management Accounting [F2]	Compulsory	4.0	64	64	0	0	2
		AB401A	Financial Accounting	Compulsory	5.0	80	80	0	0	2
		AB407A	Financial Accounting [F3]	Compulsory	4.5	72	72	0	0	2
		AB406C	Performance Management [F5]	Compulsory	4	64	64	0	0	3
		AB108A	Auditing	Compulsory	3.5	56	56	0	0	4
Subtotals by category				21	336	336	0	0		
individually change course Chen g	monopolize line of business select emblem course	AX408C	Taxation [F6]	take as an elective course	4	64	64	0	0	3
		AB209B	Cost Management Accounting	take as an elective course	3.5	56	56	0	0	3
		AX409D	Financial Reporting	take as an elective course	5	80	80	0	0	4
		AX411D	Audit and Assurance	take as an elective course	5	80	80	0	0	4
		AX403D	Financial Management	take as an elective	5	80	80	0	0	4

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experiential (practical) hours	Computer hours	start class semester
				course						
		CB005A	Statistics	take as an elective course	2.5	40	40	0	0	4
		AX109B	Tax Accounting	take as an elective course	3.0	48	48	0	0	5
		Subtitle of the group (at least 15.5 credits must be taken in this group)			28	448	448	0	0	
	individual sexually change select embellish course	LB032A	Speech and Eloquence	take as an elective course	2.0	32	32	0	0	3
		CB401B	Finance	take as an elective course	3.0	48	48	0	0	4
		AB119A	Fundamentals of Business Law	take as an elective course	2.0	32	32	0	0	4
		AX416C	Strategic Business Leader [SBL]	take as an elective course	3.5	56	56	0	0	5
		AX418B	Strategic Business Reporting [SBR]	take as an elective course	3	48	48	0	0	5
		AX701A	Fundamentals of Business Big Data	take as an elective course	2.0	32	32	0	0	5
		CB400A	Public Finance	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
		AX414D	Advanced Financial Management [P4]	take as an elective course	3	48	48	0	0	6
		AX415D	Advanced Performance Management [P5]	take as an elective course	3	48	48	0	0	6
		AX417D	Advanced Audit and Assurance [P7]	take as	4	64	64	0	0	6

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
				an elective course						
		AX702B	Practice of Business Big Data	take as an elective course	2.0	32	0	0	32	6
		AX901B	Principles and Applications of Accounting Informatization	take as an elective course	4.5	72	32	0	40	6
		CB420A	Theory of Investment	take as an elective course	2.5	40	40	0	0	6
		AX211B	Audit Case Analysis (Case)	take as an elective course	2.5	40	40	0	0	7
		AX612B	Frontiers of Accounting Theory and Paper Writing	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
		CB032A	Econometrics	take as an elective course	3.0	48	40	8	0	7
	Subtitle of the group (at least 4.5 credits must be taken in this group)				48	768	680	16	72	
	particular colour select embellish course	PB001B	Introduction to Civil Aviation	take as an elective course	2.0	32	32	0	0	4
		OB001B	Aviation Conspectus	take as an elective course	2.0	32	32	0	0	4
		HX070A	Legal Channel of Flying Around the World	take as an elective course	2	32	32	0	0	4
		FB102B	Mechanical Drawing II	take as an elective course	3.0	48	48	0	0	4
		BX714A	Aviation corporate culture	take as	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
				an elective course						
		OX039A	Aviation Model Design and Making	take as an elective course	2.0	32	8	24	0	5
		FX621A	Mechanical Manufacturing Engineering	take as an elective course	2.5	40	36	4	0	5
		Subtitle of the group (at least 2 credits must be taken in this group)				16	256	228	28	0
Subtotals by category					92	1472	1356	44	72	
Concentrated practical teaching segment	No group number	YS001A	Military Training	practice	2.0	+2	0	0	0	1
		ZS006A	Practice of Labor Education for College Students	practice	0.5	+1	0	0	0	2-7
		AS801A	Cognition Practice	practice	1.0	+1	0	0	0	2
		AS802A	Accounting Comprehensive Experiment	practice	2.0	+2	0	0	0	5
		AS804A	Auditing Process Experiment	practice	1.0	+1	0	0	0	6
		AS812A	Enterprises Operation Comprehensive Training	practice	1.0	+1	0	0	0	6
		AS811A	Professional Internship	practice	4.0	+2	0	0	0	7
		ZS003A	Innovation and Entrepreneurship Practice	practice	2.0	+2	0	0	0	8
		AS886B	Thesis	practice	12.0	+12	0	0	0	3—8
Subtotals by category					25.5	+24	0	0	0	

attached sheet

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: Zhang Guiling

Reviewed by: Li Xiaodong