

## Undergraduate Training Program for Accounting Major

Major code: 120203K

Major name: accounting

Subject: Management (12) Business Administration (1202)

### 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 majors in accounting and accounting (CPA 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. 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 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 practical work in enterprises after graduation, one should grow to possess business thinking and numerical intelligence, master the knowledge foundation of economics, management, big data application and analysis, have solid accounting professional knowledge and business skills, be aware of domestic and foreign accounting practices, and be proficient in accounting and financial

management in aviation manufacturing industry, local enterprises, accounting firms, government and public institutions, financial securities institutions and other fields. 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, skills, and intelligent financial technologies 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 digital technology and 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 critical thinking, able to use digital technology and business theory to provide systematic solutions for cost control in complex manufacturing industries, and using intelligent 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

#### **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 accounting field.

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. Being able to discover, analyze, question, and evaluate phenomena and problems in the field of accounting, draw conclusions, and express personal opinions.

2.2 Possess innovative capabilities. Be able to propose innovative perspectives and solutions to phenomena and problems in the field of accounting.

#### **3. Solving a problem**

3.1 Able to identify key issues in the field of accounting, comprehensively analyze problems, and make evaluations.

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

#### **4. Using tools**

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

4.2 Able to apply digital intelligence technology for accounting business processing, and conduct big data accounting analysis and decision-making.

#### **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, Fundamentals of Business Law, Principles of Accounting, Financial Accounting, Cost Accounting, Management Accounting, Advanced Financial Accounting, Tax Accounting, Financial Management, Auditing, Accounting Information Systems, Intelligent Accounting, 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 160.5+5 (extracurricular) credits within the designated time frame set by the school, totaling 165.5 credits, in order to graduate. The minimum credit requirements for various courses are shown in Table 2.

Table 2: Credit Composition of Curriculum System

		134.5 credits for theoretical teaching				Concentrated practical teaching (Compulsory)	second class
		Compulsory courses have 111 credits, accounting for 82.52%, while elective courses have 23.5 credits, accounting for 17.47%					
General Education Course		Subject Basic Course	specialized course	Personalized courses			
Compulsory	take as an elective course						

credit	67.5	4	17.5	22	23.5	26	5
proportion	46.42%		10.9%	13.71%	14.46%	16.2%	

## 8、 Guiding Teaching Process Table

## Teaching Progress Table of Accounting Major

Cour se cate gory	grou p num ber	course code	Course Name	course nature	credit	Gener al School time	give a lecture class hour	experi ment (Practi ce) class hour	Compu te r hour s	Weekly study hours	start class semester
Gene ral Educ ation Com pulso ry Cour se	not have grou p name	GB001B	ESLIA	Compu lsory	3.0	54	54	0	0	4	1
		JB00001 A	Artificial Intelligence and Future	Compu lsory	3.0	54	36	0	18	4	1
		MK00004 A	Ideological and Moral Cultivation and Basic Law Education	Compu lsory	3.0	54	44	10	0	4	1
		KB003C	Advanced Mathematics II (A)	Compu lsory	3.0	54	54	0	0	4	1
		XB014A	Situation and PolicyI	Compu lsory	0.25	8	8	0	0	2	1
		9500001 A	Career Planning for College Students	Compu lsory	1.0	16	16	0	0	2	1
		YB006B	Military Theory and National Security	Compu lsory	3.0	48	44	4	0	3	1
		XB014B	Situation and PolicyII	Compu lsory	0.25	8	8	0	0	2	2
		9700001 A	Mental Health Education of University Students	Compu lsory	2.0	32	32	0	0	2	2
		GB002C	ESLI (2)	Compu lsory	3.0	54	54	0	0	3	2
		JB004B	Python Programming Design	Compu lsory	3.0	48	32	0	16	3	2
		KB004C	Advanced Mathematics II (B)	Compu lsory	5.0	90	90	0	0	5	2
		MK00001 A	Basic Principles of Marxism	Compu lsory	3.0	54	44	10	0	3	2
		XB003B	Outline of Modern and Contemporary Chinese History	Compu lsory	3.0	54	44	10	0	3	2
		XB014C	Situation and PolicyIII	Compu lsory	0.25	8	8	0	0	2	3
		BB539A	Basic Curriculum of College Students Innovation Undertaking	Compu lsory	2.0	32	24	8	0	2	3
		GB003C	ESLI (1)	Compu lsory	3.0	54	54	0	0	3	3
		KB009B	Probability Theory and Mathematical Statistics	Compu lsory	3.5	64	64	0	0	4	3
		LB001A	University Language	Compu lsory	2.5	40	40	0	0	3	3
		XB004C	Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics	Compu lsory	3.0	54	44	10	0	3	3
		XB014D	Situation and PolicyIV	Compu lsory	0.25	8	8	0	0	2	4

Cour se categ ory	grou p num ber	course code	Course Name	course nature	credit	Gener al School time	give a lecture class hour	experi ment (Practi ce) class hour	Com pute r hour s	Weekly study hours	start class semester
		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 PolicyV	Compulsory	0.25	8	8	0	0	2	5
		XB014F	Situation and PolicyVI	Compulsory	0.25	8	8	0	0	2	6
		9500002A	Employment Guidance	Compulsory	1.0	16	16	0	0	2	6
		XB014G	Situation and PolicyVII	Compulsory	0.5	8	0	8	0	0.5	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
		——	Aesthetic Education	Compulsory	2.0	0	0		0	0	0
		——	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 courses	not have group name	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
		BB718A	Management	Compulsory	3.0	48	48	0	0	3	2
		AB119A	Fundamentals of Business Law	Compulsory	2.0	32	32	0	0	2	3
		CB101B	Microeconomics	Compulsory	3.0	48	48	0	0	3	3
		CB102B	Macroeconomics	Compulsory	3.0	48	48	0	0	3	4



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
				lsory							
		CB005A	Statistics	Computory	2.5	40	40	0	0	3	4
<b>Subtotals by category</b>					<b>17.5</b>	<b>280</b>	<b>280</b>	<b>0</b>	<b>0</b>	<b>18</b>	
mono polize line of business course	not have group name	AB102A	Financial Accounting I	Computory	4.0	64	64	0	0	4	3
		AB103A	Financial Accounting II	Computory	2.5	40	40	0	0	4	4
		AX109C	Tax Accounting	Computory	3.5	56	56	0	0	4	4
		AB104B	Cost Management Accounting	Computory	2.0	32	32	0	0	0	4
		AB003A	Financial Management	Computory	3.0	48	48	0	0	3	5
		AB105D	Management Accounting	Computory	3.0	48	40	0	8	4	5
		AB107A	Intelligent accounting	Computory	1.0	16	16	0	0	4	6
		AB106A	Advanced Financial Accounting	Computory	3.0	48	48	0	0	3	6
<b>Subtotals by category</b>					<b>22.0</b>	<b>352</b>	<b>344</b>	<b>0</b>	<b>8</b>	<b>26</b>	
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	5
		AB108A	Auditing	take as an elective course	3.5	56	56	0	0	4	6
		AB122A	Financial Robot Application	take as an elective	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
				course							
		AB001X	Intelligent financial sharing	take as an elective course	2.0	32	16	16	0	2	6
		AB113A	Internal Control	take as an elective course	2.5	40	40	0	0	3	6
		AB115A	Banking Accounting	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
		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
	<b>Subtitle of the group (at least 15 credits must be taken in this group)</b>				<b>38.0</b>	<b>608</b>	<b>546</b>	<b>32</b>	<b>30</b>	<b>43</b>	
	II Personalized elective courses	BB981C	Organizational Behavior	take as an elective course	2.5	40	40	0	0	3	3
		AX314A	Enterprise Operations Research	take as an elective course	2.5	40	40	0	0	3	5

Cour se categ ory	grou p num ber	course code	Course Name	course nature	credit	Gener al School time	give a lecture class hour	experi ment (Practi ce) class hour	Com pute r hour s	Weekly study hours	start class semester
				course							
		AX110A	Western Financial Accounting (bilingual)	take as an electiv e course	2.5	40	40	0	0	3	5
		AX308A	Tax Planning	take as an electiv e course	2.0	32	32	0	0	2	5
		BX426A	Business Communication	take as an electiv e course	2.0	32	24	8	0	1	5
		BX710A	Innovation Management	take as an electiv e course	2.5	40	40	0	0	3	5
		BX910B	Human Resources Management	take as an electiv e course	2.5	40	40	0	0	3	5
		CB400A	Public Finance	take as an electiv e course	2.5	40	40	0	0	3	5
		DB220A	Management Information System	take as an electiv e course	3.0	48	36	0	12	3	5
		AX304D	Intelligent Financial Statement Analysis	take as an electiv e course	2.5	40	24	0	16	0	5
		AX122A	Text Analysis and Data Mining	take as	2.0	32	32	0	0	4	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	
				an elective course								
		AB206A	Asset Evaluation	take as an elective course	2.5	40	40	0	0	3	6	
		AB121A	Introduction to Empirical Research Methods in Finance and Accounting	take as an elective course	2.0	32	14	0	18	2	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 8.5 credits must be taken in this group)				36.5	584	530	8	46	39	
		Subtotals by category				73.5	1192	1060	70	62	84	
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			

[illegible]

## 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

The requirement for personalized course study is that the first group should take no less than 15 credits, and the second group should take no less than 8.5 credits. The core courses related to this major are marked with asterisks, 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.

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

[illegible]



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
Security																	
Psychological Health of Undergraduate	2.0								√			√					√
College English I (2)	3.0			√												√	
Python Programming	3.0					√		√	√		√						
Advanced Mathematics II (2)	5.0						√			√							
Basic Principles of Marxism	3.0								√		√						
the outline of Chinese modern history	3.0					√		√					√				
Fundamentals of Innovation and Entrepreneurship	2.0			√			√			√							
College English I (3)	3.0			√													√
Probability theory and mathematical statistics	4.0					√		√					√				



[illegible]



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 Empirical Research Methods in Finance and Accounting	2.0							√									
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	√							√		√						
Graduation Thesis (Design)	12.0														√		

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