

# Undergraduate Training Program for Accounting (ACCA Direction)

Major Code: 120203K Major Name: Accounting

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

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## 1、 Major Introduction

This major direction is the second professional direction offered in Henan Province, integrating 14 courses from the Association of Chartered Certified Accountants (ACCA), aiming to highlight international accounting education, cultivate knowledge and abilities in management, engineering, economics, accounting, etc., familiarize oneself with international financial reporting standards and international auditing standards, master accounting and auditing theories and business skills, and be able to handle innovative and versatile applied talents in multinational corporations, foreign-funded enterprises, wholly-owned enterprises, and domestic and foreign accounting firms.

## 2、 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.

### **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 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.

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

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.

## 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 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.

	135.5 credits for theoretical teaching					Concentrated practical teaching  (Compulsory)	second class
	Compulsory courses have 132 credits, accounting for 82%, while elective courses have 29 credits, accounting for 18%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course					
credit	65（8.5）	7	20.5	21	22	25.5	5
proportion	44.72%		12.73%	13.04%	13.66%	15.84%	

Note: "(0)" refers to the experimental (practical)/computer credits included in various theoretical course

## 8、 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	ESLI A	Computers	3.0	48	48	0	0	1
		YB005B	Military Theory	Computers	2.0	36	32	4	0	1
		JB005A	Fundamentals of Computer	Computers	2.0	32	16	0	16	1
		MK0004A	Ideology, Morality, and Rule of Law	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	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	1.0	16	16	0	0	1
		ZB003B	Theory of Labor Education for College Students	Computers	2.0	32	32	0	0	1
		GB002B	ESL I (2)	Computers	3.0	48	48	0	0	2
		MK0001A	Basic Principles 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
		970001A	Psychological Health of Undergraduate	Computers	2.0	32	16	16		2
		GB003B	ESL 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
		960001A	Fundamentals of Entrepreneurship for College Students	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

Cour se cate gory	group number	Cours e code	Course Name	curric ulum	credit	total hours	Lectur e hours	Exper imental (practi cal) hours	Com pute r hours	start class semester
		ZB004A	National Security Education in Higher Education Institutions	Compu lsory	1.0	16	16	0	0	4
		ZB005B	employment guidance	Compu lsory	1.0	16	16	0	0	6
		——	Art Education Special Project Aesthetic Education	Compu lsory	2.0	32	32	0	0	1-8
		——	Four History Special Project 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	942	108	32	
Gene ral electi ve cours es	not have group names	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.								
Subtotals by category					7.0					
Subje ct based cours es	No group number	AB001B	Subject Introduction Introduction of Subjects	Compu lsory	0.5	8	8	0	0	1
		BB718A	management	Compu lsory	3.0	48	48	0	0	1
		800104	Principles of Accounting	Compu lsory	3.0	48	48	0	0	1
		AB404E	Accountants and Enterprises [F1]	Compu lsory	4.0	64	64	0	0	1
		AB402C	Corporate and Business Law [F4]	Compu lsory	4.0	64	64	0	0	3
		CB101B	Microeconomics	Compu lsory	3.0	48	48			3
		CB102B	macroeconomics	Compu lsory	3.0	48	48			4
Subtotals by category					20.5	328	328	0	0	
mono poliz e line of busin ess cours e	No group number	AB405C	Management Accounting [F2]	Compu lsory	4.0	64	64	0	0	2
		AB401A	Financial Accounting	Compu lsory	5.0	80	80	0	0	2
		AB407A	Financial Accounting [F3]	Compu lsory	4.5	72	72	0	0	2
		AB406C	Performance Management [F5]	Compu lsory	4.0	64	64	0	0	3
		AB108A	Auditing in the field of auditing	Compu lsory	3.5	56	56	0	0	4
Subtotals by category					21.0	336	336	0	0	
indi vidual sexual ly chang e cours e	monopo lize line of business select embelli sh course	AX408C	Taxation [F6] Taxation [F6]	take as an electiv e course	4.0	64	64	0	0	3
		AB209C	Cost Management Accounting	take as an electiv e course	3.5	56	52	4	0	3
		AX409D	Financial Reporting	take as an	5.0	80	80	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						
		AX411D	Audit and Assurance Business	take as an elective course	5.0	80	80	0	0	4
		AX403D	Financial Management	take as an elective course	5.0	80	80	0	0	4
		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
		<b>Subtitle of the group (at least 15.5 credits must be taken in this group)</b>			<b>28.0</b>	<b>448</b>	<b>448</b>	<b>0</b>	<b>0</b>	
		CB401B	Finance Studies	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	take as an elective course	3.0	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	3.0	48	48	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
				elective course						
		AX415D	Advanced Performance Management [P5]	take as an elective course	3.0	48	48	0	0	6
		AX417B	Advanced Audit and Assurance [P7]	take as an elective course	4.0	64	64	0	0	6
		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 Studies	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
		LB032A	Speech and Eloquence	take as an elective course	2.0	32	32	0	0	7
	<b>Subtitle of the group (at least 4.5 credits must be taken in this group)</b>				<b>48.0</b>	<b>768</b>	<b>680</b>	<b>16</b>	<b>72</b>	
	particular colour select embellish	PB001B	Introduction to Civil Aviation	take as an elective course	2.0	32	32	0	0	4
		OB001B	Introduction to Aviation Aviation Conspectus	take as an	2.0	32	32	0	0	4



Cour se cate gory	group number	Cours e code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hours	start class semester
	course			electiv e course						
		HX07 0A	A legal waterway flying all over the world Legal Channel of Flying Around the World	take as an electiv e course	2.0	32	32	0	0	4
		FB102 B	Mechanical Drawing II	take as an electiv e course	3.0	48	48	0	0	4
		BX71 4A	Aviation corporate culture	take as an electiv e course	2.5	40	40	0	0	4
		OX03 9A	Aviation model design and production Aviation Model Design and Making	take as an electiv e course	2.0	32	8	24	0	5
		FX621 A	Mechanical Manufacturing Engineering	take as an electiv e course	2.5	40	36	4	0	5
		Subtitle of the group (at least 2 credits must be taken in this group)				16.0	256	228	28	0
Subtotals by category					92.0	1472	1356	44	72	
Conce ntrate d practi cal teachi ng segme nt	No group number	YS001 A	Military Training	practic e	2.0	+2	0	0	0	1
		ZS006 A	Practice of Labor Education for College Students	practic e	0.5	+1	0	0	0	2-7
		AS801 A	Cognition Practice	practic e	1.0	+1	0	0	0	2
		AS802 A	Accounting Comprehensive Experiment	practic e	2.0	+2	0	0	0	5
		AS804 A	Audit Process Experiment	practic e	1.0	+1	0	0	0	6
		AS812 A	VBSE Enterprises Operation Comprehensive Training	practic e	1.0	+1	0	0	0	6
		AS811 A	Professional Internship	practic e	4.0	+2	0	0	0	7
		ZS003 A	Innovation and Entrepreneurship Practice Innovation and Entrepreneurship Practice	practic e	2.0	+2	0	0	0	8
		AS886 B	Graduation Thesis (Design) Thesis	practic e	12.0	+12	0	0	0	3—8
Subtotals by category					25.5	+24	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.