

Undergraduate Training Program for Accounting (Certified Public Accountant Direction)

Major code: 120203K

Major Name: Accounting (Certified Public Accountant Direction)

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

1、 Training objectives

This major cultivates high-quality composite social audit application talents with socialist core values, humanistic heritage, professional ethics, and a sense of aviation mission. Graduates should be capable of fulfilling the requirements of the domestic social auditing profession. 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 social auditing, be familiar with domestic accounting standards, independent auditing standards, and related economic regulations, master modern social auditing theories, methods, and means, and be able to engage in social auditing practice and management consulting work in accounting firms, enterprises, and institutions. 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 in the field of social auditing, enabling students to have strong competitiveness in accounting and certified public accountant qualification exams, mastering scientific research methods, understanding the latest trends and developments in the field of certified public accountants, using professional knowledge to identify and analyze key issues, and drawing conclusions.

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, and be able to undertake enterprise cost management work. 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. Being able to identify key issues in the field of social auditing, 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 the risks and operations of the audit market.

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 differences in the field

of certified public accountants, possess 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 in social auditing, 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 trends and developments in the field of social auditing.

Graduation Requirement 2: Thinking and Innovation. Having discerning thinking and innovative ability. Being able to identify, analyze, question, and evaluate phenomena and issues related to social auditing, draw conclusions, and express personal opinions.

Graduation Requirement 3: Problem solving. Being able to identify key issues in the field of certified public accountants, 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. 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, Tax Law, Principles of Accounting, Accounting, Auditing, Financial

Management, Cost Management Accounting, Corporate Strategy and Risk Management, Asset Valuation, Accounting Informatization 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.

Conferring degree: Bachelor of Management.

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 96.5 credits, accounting for 73%, while elective courses have 35 credits, accounting for 27%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course					
credit	65 (8.5)	6	13	18.5	29	26.5	5
proportion	44.9%		8.2%	11.7%	18.4%	16.8%	

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

6、 Teaching process

Teaching Progress Table of Accounting (Certified Public Accountant Direction)

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

Cour se categ ory	grou p num ber	Course code	Course Name	curricu lum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Compu te r hour s	start class semester
		JB004B	Python Programming Design	Compul sory	3.0	48	32	0	16	2
		KB004A	Calculus II	Compul sory	5.0	80	80	0	0	2
		LB022B	Mental Health Education of Universality Students	Compul sory	2.0	32	16	16	0	2
		XB002A	Introduction to Basic Principles of Marxism	Compul sory	3.0	54	44	10	0	2
		ZB003B	Theory on Labor Education	Compul sory	2	32	32	0	0	2
		GB003B	ESLIC	Compul sory	3.0	48	48	0	0	3
		KB009A	Probability Theory and Mathematical Statistics	Compul sory	3.5	56	56	0	0	3
		LB001A	University Language	Compul sory	2.5	40	40	0	0	3
		XB004B	Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics	Compul sory	5.0	90	64	26	0	3
		ZB001B	Basic Curriculum of College Students Innovation Undertaking	Compul sory	2.0	32	20	12	0	3
		GB004A	ESLID	Compul sory	3.0	48	48	0	0	4
		KB008A	Linear Algebra	Compul sory	2.5	40	40	0	0	4
		ZB004A	National Security Education in Colleges	Compul sory	1.0	16	16	0	0	4
		ZB005B	Employment Guidance	Compul sory	1.0	16	16	0	0	6
		----	Special Sport	Compul sory	4.0					1-4
	XB006A	Situation and Policy	Compul sory	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 num ber	WB001A	Introduction of Subjects	Compul sory	1.0	16	16	0	0	1
		eight hundred and one thousand and four	Fundamental Accounting Principles	Compul sory	3.0	48	48	0	0	2
		BB718A	Management	Compul sory	3.0	48	48	0	0	2
		CB101B	Microeconomics	Compul sory	3.0	48	48	0	0	3
		CB102B	Macroeconomics	Compul sory	3.0	48	48	0	0	4
Subtotals by category					13.0	208	208	0	0	
speci	No	AB602A	Accounting I	Compul sory	4.0	64	64	0	0	3

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
alized courses	group number	AB603E	Accounting II	Compulsory	3.0	48	48	0	0	4
		AB209B	Cost Management Accounting	Compulsory	3.5	56	56	0	0	5
		AB604A	Financial Management（CPA）	Compulsory	3.5	56	56	0	0	5
		AB605A	Auditing（CPA）	take as an elective course	4.5	72	72	0	0	6
Subtotals by category					18.5	296	296	0	0	
Personalized courses	Professional Elective Courses	AB601A	Taxation Laws(CPA)	take as an elective course	3.5	56	56	0	0	3
		AX617B	Economic Law	take as an elective course	3.5	56	56	0	0	3
		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
		AB106A	Advanced Financial Accounting	Compulsory	3.0	48	48	0	0	6
		AB113A	Internal Control	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
		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

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
		AX606A	China Cod of Ethics for Certified Public Accountants	take as an elective course	2.0	32	32	0	0	7
		AX612A	Accounting Literature Retrieval and Writing	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 21 credits must be taken in this group)			43.5	696	608	16	72	
Personalized elective 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
		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
		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

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
		AB206A	Asset Evaluation	take as an elective course	2.5	40	40	0	0	6
		AX211A	Case Studies in Auditing	take as an elective course	2.0	32	32	0	0	6
		AX314A	Enterprise Operations Research	take as an elective course	2.5	40	40	0	0	6
		AB204A	Performance Auditing	take as an elective course	3.0	48	48	0	0	7
		AX610A	Certified Public Accountants Industry Forefront	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
		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)				38.0	608	588	8	12
individual sexually charged elective courses Chen g	Featured 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 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	0
Subtotals by category (at least 29 credits must be taken)					97.0	1552	1416	52	84	
Conc	No	YS001A	Military Training	practice	2.0	+2	0	0	0	1

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
entrated practical teaching segment	group number	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
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)".

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