

## Undergraduate Training Program for Accounting (CIMA Direction)

Major code:	120203K	Major name:	Accounting (CIMA Direction)
Subject:	Management (12); Business Administration (1202)		

### 1、Major Introduction

This major was established in 2011 and has now become an important training base for accounting (CIMA direction) professionals in Henan Province. This major adheres to the original mission of cultivating morality and talents, and upholds the educational characteristics of "aviation as the foundation, management and engineering combined". It aims to cultivate talents with humanistic literacy, scientific spirit and integrity, master accounting, management, economics, law and computer application knowledge, be familiar with domestic accounting standards, independent auditing standards and related economic regulations, master modern social auditing theory, methods and means, and be able to engage in social auditing practice and management consulting work in enterprises and institutions. In the process of running schools, distinctive professional characteristics have been formed, including "ideological and political education+, aviation+, digital intelligence+, internationalization+, and virtual reality+", which have produced good educational benefits and social impact.

### 2、Training Objectives

This major cultivates high-quality composite innovative talents with socialist core values, humanistic heritage, serving the national aerospace strategy and regional economic and social development, and meeting the requirements of the times. Graduates should be capable of fulfilling the requirements of the management accounting profession. After 5 years of work practice, one should grow to possess profound business thinking and knowledge, and master the theory, tools, and skills of practicing as a certified management accountant; Capable of accounting practice, economic forecasting, decision-making, planning, control, evaluation, and supporting management consulting and certification for multinational corporations, foreign-funded and wholly-owned enterprises, as well as domestic enterprises. The specific objectives are as follows:

Training objective 1: Possess application skills. Having a solid foundation in humanities, mathematics, information technology, economics, management, and professional knowledge in management accounting, mastering scientific research methods, understanding the latest trends and developments in the field of management accounting both domestically and internationally, and being competent in positions such as management accountant.

Training objective 2: Possess management and communication skills. Understand the basic principles and methods of enterprise research and development,

production processes, and production management, be able to undertake cost-effective parallel engineering in product research and development, production, processes, testing, and other links, have effective oral communication skills, written professional communication skills, strong interpersonal communication skills, communication and coordination skills, and team cooperation awareness, be able to effectively complete team collaboration, and be competent for positions such as project chief engineer and middle-level management in domestic and foreign enterprises.

Training objective 3: Possess innovative abilities. Having business and critical thinking skills, capable of utilizing information technology, mathematical modeling, and business theory to provide systematic management and control solutions for complex manufacturing industries, and using modern management accounting tools to support economic forecasting, decision-making, planning, control, and evaluation of enterprises, competent for positions such as Chief Financial Officer.

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 accounting professional ethics, 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 the field of management accounting both domestically and internationally.

Graduation Requirement 2: Thinking and Innovation. Having discerning thinking and innovative ability. Being able to identify, analyze, question, and evaluate phenomena and problems in the field of management accounting, draw conclusions, and express personal opinions.

Graduation Requirement 3: Problem solving. Can solve key problems in the field of management 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. 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					√

Note: The supporting relationship between graduation requirements and training objectives is indicated by a "√".

#### 4、 Core courses

Fundamentals of Business Economics (English), Management, Corporate Governance and Commercial Law (English), Principles of Accounting, Fundamentals of Management Accounting (English), Fundamentals of Financial Accounting (English), Financial Accounting, Financial Reporting and Taxation (English), Management Accounting (English), Organizational Management (English), Finance, Fiscal Studies, Investment Studies, Advanced Financial Reporting (English), Advanced

Management Accounting (English), Project and Relationship Management (English), Advanced Financial 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 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 credits in theoretical teaching					Concentrated practical teaching  (Compulsory)	second class
	Compulsory courses have 81.5 credits, accounting for 60.82%, while elective courses have 52.5 credits, accounting for 39.18%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course					
credit	67.5	4	14	24.5	24	26	5
proportion	44.68%		8.76%	15.31%	15%	16.25%	

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



## 8、Teaching Progress Table

## Teaching Progress Table of Accounting (CIMA Direction) Major

Cour se catego ry	grou p numb er	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	Zhou Xue time	start class semeste r
General Education Compulso ry Course	not have group name	9500001 A	Career Planning for College Students	Compu lsory	1.0	16	16	0	0	2	1
		GB001B	ESLIA	Compu lsory	3.0	54	54	0	0	4	1
		JB00001 A	Fundamentals of college computer	Compu lsory	3.0	54	36	0	18	4	1
		KB003C	Calculus II A	Compu lsory	3.0	54	54	0	0	4	1
		MK0000 4A	Ideological and Moral Cultivation and Basic Law Education	Compu lsory	3.0	54	44	10	0	4	1
		XB014A	Situation and Policy (I)	Compu lsory	0.25	8	8	0	0	2	1
		YB127A	Physical Education (I)	Compu lsory	1.0	38	38	0	0	2	1
		YB006B	Military Theory and National Security	Compu lsory	3.0	48	44	4	0	3	1
		9700001 A	Mental Health Education of University Students	Compu lsory	2.0	32	32	0	0	2	2
		GB002C	ESLIB	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	Calculus II	Compu lsory	5.0	90	90	0	0	5	2
		MK0000 1A	Introduction to 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
		XB014B	Situation and Policy (II)	Compu lsory	0.25	8	8	0	0	2	2
		YB127B	Physical Education (II)	Compu lsory	1.0	32	32	0	0	2	2
		BB539A	Foundation of Innovation and Entrepreneurship	Compu lsory	2.0	32	24	8	0	2	3
		GB003C	ESLIC	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 Chinese	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
		XB014C	Situation and Policy (III)	Compu lsory	0.25	8	8	0	0	2	3
		YB127C	Physical Education (III)	Compu lsory	1.0	42	42	0	0	2	3
		GB004B	ESLID	Compu lsory	3.0	54	54	0	0	3	4

Cour se categor y	grou p numb er	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	Zhou Xue time	start class semeste r
		KB008B	Linear Algebra	Compu lsory	2.5	46	46	0	0	3	4
		XB013A	Introduction to Xi Jinping Thought with Chinese Characteristics in the New Era	Compu lsory	3.0	54	44	10	0	3	4
		XB014D	Situation and Policy（IV）	Compu lsory	0.25	8	8	0	0	2	4
		YB127D	Physical Education (IV)	Compu lsory	1.0	32	32	0	0	2	4
		ZB004A	National Security Education in Colleges	Compu lsory	1.0	16	16	0	0	2	4
		XB014E	Situation and Policy（V）	Compu lsory	0.25	8	8	0	0	2	5
		9500002 A	Employment Guidance	Compu lsory	1.0	16	16	0	0	2	6
		XB014F	Situation and Policy（VI）	Compu lsory	0.25	8	8	0	0	2	6
		XB014G	Situation and Policy（VII）	Compu lsory	0.5	8	0	8	0	2	7
		-----	Aesthetic Education	Compu lsory	2.0	32	32	0	0		3-5
		-----	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					67.5	1230	1126	70	34		
Gene ral electi ve cours es	not have grou p nam e		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	not have grou p name	AB001B	Introduction of Subjects	Compu lsory	0.5	8	8	0	0	1	1
		BB718A	Management	Compu lsory	3.0	48	48	0	0	4	1
		801004	Principles of Accounting	Compu lsory	3.0	48	48	0	0	3	1
		AB514B	Fundamentals of Economics for Business [BA1]	Compu lsory	4.0	64	64	0	0	3	1
		AB511A	Fundamentals of Business Law [BA4]	Compu lsory	3.5	56	56	0	0	4	2
Subtotals by category					14.0	224	224	0	0		
mono poliz e line of busin ess cours e	not have grou p name	AB510A	Fundamentals of Financial Accounting [BA3]	Compu lsory	4.0	64	64	0	0	4	2
		AB515B	Fundamentals of Management Accounting [BA2]	Compu lsory	4.0	64	64	0	0	4	2
		AB508B	Management Accounting [P1]	Compu lsory	4.0	64	64	0	0	4	3
		AB507D	Financial Reporting and Taxation [F1] II	Compu lsory	4.0	64	64	0	0	4	3
		AB509B	Organizational Management [E1]	Compu lsory	4.0	64	64	0	0	4	3
		AB209B	Cost Management Accounting	Compu lsory	3.5	56	56	0	0	4	4
		AB516A	Digital Management Accounting1	Compu	1.0	16	16	0	0	1	3

Cour se categ ory	grou p numb er	course code	Course Name	course nature	credit	Gener al School time	give a lecture class hour	experi ment (Practi ce) class hour	Compu ter hours	Zhou Xue time	start class semester
			(DMA1)	Isory							
Subtotals by category					24.5	392	392	0	0		
General elective courses		OX001B	Introduction to Aviation	take as an elective course	2.0	32	0	0	32	2	2
		500937	Mechanical Manufacturing Engineering	take as an elective course	2.0	36	0	0	36	3	3
	Subtitle of the group (at least 7 credits must be taken in this group)										
Subtotals by category					4.0	68	0	0	68		
Individual sexually change course e	monopolize line of business select emblemish course	AX122A	Text Analysis and Data Mining	take as an elective course	2.0	32	32	0	0	4	3
		AB003A	Financial Management	take as an elective course	3.0	48	48	0	0	3	4
		AB119A	Fundamentals of Business Law	take as an elective course	2.0	32	32	0	0	2	4
		AB401A	Financial Accounting	take as an elective course	5.0	80	80	0	0	5	4
		AX519B	Advanced Financial Reporting [F2]	take as an elective course	3.5	56	56	0	0	4	4
		CB005A	Introduction of Subjects	take as an elective course	2.5	40	40	0	0	3	4
		CB401B	Management	take as an elective course	3.0	48	48	0	0	3	4
		AB106A	Advanced Financial Accounting	take as an elective course	3.0	48	48	0	0	3	5
		AB107A	Intelligent Accounting	take as an elective course	1.0	16	16	0	0	4	5
AB517A	Digital Management Accounting1 (DMA2)	take as an	1.0	16	16	0	0	1	5		

Cour se categor y	grou p numb er	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	Zhou Xue time	start class semeste r
in di vi du al se xu all y ch an ge sel ect em bel lis h co urs e	Gr ou p I			electiv e course							
		AX109C	Tax Accounting	take as an electiv e course	3.5	56	56	0	0	4	5
		AX518B	Advanced Management Accounting [P2]	take as an electiv e course	3.5	56	56	0	0	4	5
		AB117A	Case Studies in Financial Statement Analysis	take as an electiv e course	1.5	24	24	0	0	2	6
		AB108A	Auditing	take as an electiv e course	3.5	56	56	0	0	4	7
		<b>Subtitle of the group (at least 16 credits must be taken in this group)</b>				<b>38.0</b>	<b>608</b>	<b>608</b>	<b>0</b>	<b>0</b>	
	Gr ou p II	AX502B	Project and Relation Management [E2]	take as an electiv e course	3.5	56	56	0	0	4	4
		AX507B	Operational Case Study [B]	take as an electiv e course	2.0	32	32	0	0	2	4
		AB004B	Intelligent Financial Sharing	take as an electiv e course	2.0	32	16	0	16	2	6
		AB304C	Intelligent Financial Analysis	take as an electiv e course	3.0	48	32	0	16	2	6
		AX511A	Management Case Studies [C]	take as an electiv e course	2.0	32	32	0	0	2	6
		AX612B	Frontiers of Accounting Theory and Academic Writing	take as an electiv e course	1.0	16	16	0	0	1	7
		AX705B	Commercial Big Data	take as an electiv e course	3.0	48	48	0	0	2	5
		AB112A	Accounting Information System	take as an electiv	2.5	40	40	0	0	6	5

Cour se categor y	grou p numb er		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	Zhou Xue time	start class semeste r
					e course							
			200203	Business Communication	take as an electiv e course	2.0	32	32	0	0	2	5
			AB205A	Corporate Strategy and Risk Management	take as an electiv e course	3.0	48	48	0	0	3	5
			CB400A	Public Finance	take as an electiv e course	2.5	40	40	0	0	3	5
			AB121A	Introduction to Empirical Research Methods in Finance and Accounting	take as an electiv e course	2.0	32	14	0	18	2	6
			AB303A	Advanced Financial Management	take as an electiv e course	2.5	40	40	0	0	3	6
			CB420A	Theory of Investment	take as an electiv e course	2.5	40	40	0	0	3	6
			AX307A	Capital Operation	take as an electiv e course	2.5	40	40	0	0	3	7
			BB801A	Marketing	take as an electiv e course	2.5	40	40	0	0	3	7
			LX021B	Speech and Eloquence	take as an electiv e course	2.0	32	32	0	0	2	7
Subtitle of the group (at least 6 credits must be taken in this group)						43.5	696	574	0	122		
Subtotals by category						81.5	1304	1182	0	122		
Conc entra ted pract ical teach ing segm ent	not have group name	YS001A	Military Training	practic e	2.0	+2	0	0	0	0	2	1
		AS801A	Cognition Practice	practic e	1.0	+1	0	0	0	0	0	2
		AS802A	Comprehensive Accounting Experiment	practic e	2.0	+2	0	0	0	0	1	5
		AS805A	Sand Table in Financial Management	practic e	2.0	+2	0	0	0	0	1	6
		AS808A	Financial Accounting Software Application	practic e	2.0	+2	0	0	0	0	2	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	Zhou Xue time	start class semester
		AS812A	Enterprises Operation Comprehensive Training	practice	1.0	+1	0	0	0	2	6
		AS811A	Professional Practice	practice	4.0	+2	0	0	0	2	8
		AS886B	Thesis	practice	12.0	+12	0	0	0	4	3-8
<b>Subtotals by category</b>					<b>24.0</b>	<b>+24</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## 9、 Study requirements

1. The course of "Graduation Thesis" shall be conducted in accordance with the "Management Measures for the Four Year Consistent System of Graduation Thesis (Design) of Zhengzhou Aviation Institute" (School Teaching Letter [2019] No. 24), and adopt the "2+2+8" mode, which means 2 credits in the 4th and 6th semesters and 8 credits in the 8th semester.

2. Under the "General Elective Courses," there are "Aviation Featured Courses," with a credit requirement of 4 credits; Credit requirement for the "Professional Elective Course" module: 16 credits; The "Personalized Courses" module is mainly divided into Group I and Group II, with priority given to selecting courses from Group I. The credit requirement is 7 credits.

3. 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. Take at least 2 credits in 8 courses including music appreciation, art appreciation, film and television appreciation, drama appreciation, dance appreciation, calligraphy appreciation, opera appreciation, and art introduction.

5. 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 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 relies on the compulsory courses of "Innovation and Entrepreneurship Fundamentals" and "Cognitive Internship", with "Innovation and Entrepreneurship Fundamentals" offering 8 hours of labor

practice and "Cognitive Internship" offering 16 hours of labor practice.

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

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
College English I (1)	3.0					√		√		
Military Theory and National Security	3.0						√			√
Artificial Intelligence and the Future	2.0				√					
Ideology, Morality, and Rule of Law	3.0		√						√	√

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
Advanced Mathematics II (1)	3.0		√	√	√					
Physical Education I	1.0									√
Sports II	1.0									√
Sports III	1.0									√
Physical Education IV	1.0									√
Situation and Policy I	0.25		√					√	√	
Situation and Policy II	0.25		√					√	√	
Situation	0.25		√					√	√	

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
and Policy III										
Situation and Policy IV	0.25		√					√	√	
Situation and Policy V	0.25		√					√	√	
Situation and Policy VI	0.25		√					√	√	
Situation and Policy VII	0.25		√					√	√	
Career	1.0						√			√

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
Planning for College Students										
the outline of Chinese modern history	3.0		√							√
Python Programming	3.0			√	√					
Psychological Health of Undergraduate	2.0					√	√			
College English I (2)	3.0					√		√		
Advanced Mathematics	5.0		√	√	√					

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
II (2)										
Basic Principles of Marxism	3.0		√							√
College English I (3)	3.0					√		√		
Probability theory and mathematical statistics	3.5		√	√	√					
Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics	5.0		√							√
Introduction to Xi Jinping's	3.0		√							√

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
Theoretical System of Socialism with Chinese Characteristics in the New Era										
College Chinese	2.5					√			√	
Fundamentals of Innovation and Entrepreneurship	2.0		√				√			
College English I (4)	3.0					√		√		
linear algebra	2.5			√	√					
employment guidance	1.0								√	
Subject Introduction	0.5	√								
management	3.0	√	√			√	√			
Principles of Accounting	3.0	√		√						
Fundamentals of Business Economics	4.0	√								

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
[BA1]										
Fundamentals of Business Law [BA4]	3.5	√								
Microeconomics	3.0		√							
macroeconomics	3.0	√	√							
Management Accounting [BA2]	4.0	√	√							
Financial Accounting [BA3]	4.0	√	√	√						
Cost Management Accounting [P1]	4.0	√	√	√						
Financial Reporting and Taxation [F1]	4.0	√	√	√						
Organization and Management [E1]	3.5	√	√	√						
Digital Management Accounting [DMA1]	1.0	√	√					√		
Advanced Financial Report [F2]	3.5	√	√	√				√		

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
Advanced Cost Management Accounting [P2]	4.0	√	√	√						
Digital Management Accounting [DMA2]	1.0	√	√							
financial accounting	5.0	√	√	√						
Text Analysis and Data Mining	2.0	√	√	√	√					
Intelligent Accounting	1.0	√	√	√	√					
Auditing Science	3.5	√	√	√					√	
statistics	2.5	√	√	√						
Tax Accounting	3.0	√	√							
Finance	3.0	√	√							
Fundamentals of Commercial Law	2.0	√	√							
Operational level case [B]	2.0	√	√							

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
Business big data	2.0	√	√							
Public Finance	2.5	√	√							
business communication	2.0	√	√							
Management level case [C]	2.0		√	√		√		√		
Project and Relationship Management [E2]	3.5		√	√		√		√		
Intelligent financial sharing*	2.0	√	√	√	√		√			
Intelligent Financial Analysis	3.0	√	√	√	√					
Introduction to Aviation	2.0		√	√					√	√
Machinery manufacturing	2.0		√	√					√	√
military training	2.0						√		√	√
Cognitive Internship	1.0	√							√	√

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
Accounting Comprehensive Experiment	2.0	√		√	√		√			√
Financial Management Sand Table Experiment	2.0	√		√	√		√			
Financial Software Application	2.0	√		√	√		√			
VBSE Cross disciplinary Comprehensive Training	1.0	√		√	√		√			
Professional Internship	4.0	√	√	√			√		√	√
Graduation Thesis (Design)	12.0	√	√	√		√			√	√