

Undergraduate Training Program for Accounting Major

Major Code: 120203K Major Name: Accounting

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

Prepared by: Liu Hui Reviewed by: Wang Xiufen

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.

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 enterprise management practice after graduation, one should grow to possess profound business thinking and business knowledge, master the foundation of economics and management knowledge, have solid accounting professional knowledge and business skills, be aware of domestic and foreign accounting practices, and be competent in accounting and financial management work in aviation manufacturing industry, local enterprises, accounting firms, government and public institutions, financial securities institutions and other fields. 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 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 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 discerning thinking, able to use information technology and business theory to provide systematic solutions for cost control in complex manufacturing industries, and using modern 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

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 accounting field.

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

Graduation Requirement 3: Problem solving. Being able to identify key issues in the field of 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. 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.

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, etc.

5、 Education System

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.

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.

	132.5 credits for theoretical teaching					Concentrated Practice Teaching (Compulsory)	second class
	Compulsory courses have 108 credits, accounting for 81.5%, while elective courses have 24.5 credits, accounting for 18.5%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective course					
credit	69	6	17.5	21.5	18.5	28.5	5
proportion	46.6%		10.9%	13.3%	11.5%	17.7%	

Note: "()" refers to the experimental (practical)/computer credits included in various theoretical courses, with a percentage of the total credits, rounded to two decimal places.

8、 Teaching process

Teaching Progress Table of Accounting Major

Course category	group number	Course code	Course Name	Course nature	credit	Total class hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
General Education Compulsory Course	No group number	GB001A	ESLIA	Computory	3.0	48	48	0	0	1
		JB005A	Computer Application Foundation	Computory	2.0	32	16	0	16	1
		KB003A	Calculus II A	Computory	3.0	48	48	0	0	1
		MK00004A	Ideological and Moral Cultivation and Basic Law Education	Computory	3.0	54	44	10	0	1
		YB005B	Military Theory	Computory	2.0	36	32	4	0	1
		ZB002A	Introduction to Critical Thinking and Innovation Thinking	Computory	0.5	10	10	0	0	1
		9500001A	Career Planning for College Students	Computory	1.0	16	16	0	0	1
		9700001A	Mental Health Education of University Students	Computory	2.0	32	32	0	0	2
		GB002B	ESLIB	Computory	3.0	48	48	0	0	2
		JB004B	Python Programming Design	Computory	3.0	48	32	0	16	2
		KB004A	Calculus II	Computory	5.0	80	80	0	0	2
		MK00001A	Introduction to Basic Principles of Marxism	Computory	3.0	54	44	10	0	2
		XB003B	Outline of Modern and Contemporary Chinese History	Computory	3.0	54	44	10	0	2
		ZB003B	Theory on Labor Education	Computory	2.0	32	32	0	0	2
		9600001A	Basic Curriculum of College Students Innovation Undertaking	Computory	2.0	32	24	8	0	3
		GB003B	ESLIC	Computory	3.0	48	48	0	0	3
		KB009A	Probability Theory and Mathematical Statistics	Computory	3.5	56	56	0	0	3
		LB001A	University Language	Computory	2.5	40	40	0	0	3
		XB004C	Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics	Computory	3.0	54	44	10	0	3
		XB013A	Introduction to Xi Jinping Thought with Chinese Characteristics in the New Era	Computory	3.0	54	44	10	0	4
		GB004A	ESLID	Computory	3.0	48	48	0	0	4
		KB008A	Linear Algebra	Computory	2.5	40	40	0	0	4

Course category	group number	Course code	Course Name	Course nature	credit	Total class hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
				Isory						
		ZB004A	National Security Education in Colleges	Computory	1.0	16	16	0	0	4
		9500002A	Employment Guidance	Computory	1.0	16	16	0	0	6
		XB006A	Situation and Policy	Computory	2.0	56	36	20	0	1-7
		----	Special Sport	Computory	4.0					1-4
		——	Aesthetic Education	Computory	2.0	32	32	0	0	3,5
	——	The Histories of the Party, New China, the Reform and Opening-up, and Socialist Development	Computory	1.0	16	16	0	0	1-4	
Subtotals by category					69.0	1100	986	88	32	
General elective courses	No group number	It includes four 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 6 credits required.								
Subject based courses	No group number	WB001A	Introduction of Subjects	Computory	1.0	16	16	0	0	1
		801004	Fundamental Accounting Principles	Computory	3.0	48	48	0	0	2
		BB718A	Management	Computory	3.0	48	48	0	0	2
		AB119A	Fundamentals of Business Law	Computory	2.0	32	32	0	0	3
		CB101B	Microeconomics	Computory	3.0	48	48	0	0	3
		CB102B	Macroeconomics	Computory	3.0	48	48	0	0	4
		CB005A	Statistics	Computory	2.5	40	40	0	0	4
Subtotals by category					17.5	280	280	0	0	
monopolize line of business course	No group number	AB102A	Financial Accounting I	Computory	4.0	64	64	0	0	3
		AB103A	Financial Accounting II	Computory	2.5	40	40	0	0	4
		AX109C	Tax Accounting	take as an elective course	3.5	56	56	0	0	4
		AB104B	Cost Management Accounting	Computory	2	32	32	0	0	4
		AB003A	Financial Management	Computory	3.0	48	48	0	0	5
		AB105C	Management Accounting	Computory	2.5	40	36	4	0	5
		AB107A	Intelligent accounting	Computory	1.0	16	16	0	0	6
		AB106A	Advanced Financial Accounting	Computory	3.0	48	48	0	0	6
Subtotals by category					21.5	354	350	4	0	

Cour se cater gory	grou p num ber	Course code	Course Name	Course nature	credit	Total class hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hours	start class semester
Personalized courses	Professional Elective Courses	CB401B	Finance	take as an electiv e course	3.0	48	48	0	0	4
		AX205B	Corporate Strategy and Risk Management	take as an electiv e course	2.5	40	40	0	0	5
		AX705A	Commercial Big Data	take as an electiv e course	3.0	48	16	0	32	5
		AX121A	Text Analysis and Data Mining	take as an electiv e course	2.0	32	16	0	16	5
		AB108A	Auditing	take as an electiv e course	3.5	56	56	0	0	6
		AB001X	Intelligent financial sharing	Compulsory	2.0	16	16	0	0	6
		AB113A	Internal Control	take as an electiv e course	2.5	40	40	0	0	6
		AB115A	Banking Accounting	take as an electiv e course	2.5	40	40	0	0	6
		AX116A	Accounting for Government and Non-Profit Organizations	take as an electiv e course	2.5	40	40	0	0	6
		AX313A	Enterprise Operation Management	take as an electiv e course	2.5	40	40	0	0	6
		AB112A	Accounting Information System	take as an electiv e course	2.5	40	40	0	0	6
		BX712A	Corporate Governance	take as an electiv e course	2.5	40	32	8	0	6
		AX612A	Accounting Literature Retrieval and	take as	2.0	32	32	0	0	7

Course category	group number	Course code	Course Name	Course nature	credit	Total class hours	Lecture hours	Experiential (practical) hours	Computer hours	start class semester
			Writing	an elective course						
		BB715B	Business Ethics	take as an elective course	1	16	16	0	0	7
		CB032A	Econometrics	take as an elective course	3.0	48	40	8	0	7
		Subtitle of the group (at least 11 credits must be taken in this group)			37.0	576	536	16	32	
Personalized elective courses	Personalized elective courses	BB981C	Organizational Behavior	take as an elective course	2.5	40	40	0	0	3
		AX314A	Enterprise Operations Research	take as an elective course	2.5	40	40	0	0	5
		AX110A	Western Financial Accounting (Bilingual)	take as an elective course	2.5	40	40	0	0	5
		AX308A	Tax Planning	take as an elective course	2.0	32	32	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	2.5	40	40	0	0	5

Course category	group number	Course code	Course Name	Course nature	credit	Total class hours	Lecture hours	Experiential (practical) hours	Computer hours	start class semester
				elective course						
		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
		AX304D	Intelligent Financial Statement Analysis	take as an elective course	2.5	24	24	0	16	6
		AB206A	Asset Evaluation	take as an elective course	2.5	40	40	0	0	6
		BB801A	Marketing	take as an elective course	2.5	40	40	0	0	7
		LX021B	Speech and Eloquence	take as an elective course	2.0	32	32	0	0	7
		BX532A	Communication and Writing	take as an elective course	1.0	16	16	0	0	7
		Subtitle of the group (at least 5.5 credits must be taken in this group)			31.5	504	484	8t	12	
individual sexually change course	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	3.0	48	48	0	0	4

Course category	group number	Course code	Course Name	Course nature	credit	Total class hours	Lecture hours	Experimental (practical) hours	Computer hours	start class semester
				elective course						
		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 25 credits must be taken)					83.5	1336	1250	52	44	Add "*" to recommend priority elective courses
Concentrated practical teaching segment	No group number	YS001A	Military Training	practical	2.0	+2	0	0	0	1
		BS513B	Cognition Practice	practical	1.0	+1	0	0	0	2
		9600901B	Engineering Training B	practical	2.0	+2	0	0	0	3
		AS802A	Comprehensive Accounting Experiment	practical	2.0	+2	0	0	0	4
		BS718A	VBSE Enterprises Operation Comprehensive Training	practical	1.0	+1	0	0	0	6
		AS806A	Accounting Software Application	practical	2.0	+2	0	0	0	6
		AS811A	Professional Practice	practical	4.0	+4	0	0	0	8
		ZS006A	Practice on Labor Education	practical	0.5	+1	0	0	0	2-7
		AS886B	Thesis	practical	12.0	+12	0	0	0	3-8
		ZS003A	Innovation and Entrepreneurship Practice	practical	2.0	+2	0	0	0	8
Subtotals by category					28.5	29	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.

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 Doctrine	2.0						√			√
Fundamentals of Computers	2.0				√					
Ideology, Morality, and Rule of Law	3.0		√						√	√
Advanced Mathematics II (1)	3.0		√	√	√					
Sports Specialty	4.0									√
Situation and	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
Policy										
Introduction to Creative Thinking	0.5		√	√						
Career Planning for College Students	1.0						√			√
the outline of Chinese modern history	3.0		√							√
Theory of Labor Education for College	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
Students										
Python Programming	3.0			√	√					
Psychological Health of Undergraduate	2.0					√	√			
College English I (2)	3.0					√		√		
Advanced Mathematics II (2)	5.0		√	√	√					
Basic Principles of Marxism	3.0		√							√
College English I (3)	3.0					√		√		
Probability theory and	3.5		√	√	√					

[illegible]

Curriculum system	cre dit	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
Subject Introduction	1.0	√								
management	3.0	√	√			√	√			
Principles of Accounting	3.0	√		√						
Microeconomics	3.0		√							
Fundamentals of Commercial Law	2.0	√								√
macroeconomics	3.0	√	√							√
Financial Accounting (1)	3.5	√	√	√						
Financial Accounting (2)	2.5	√	√	√						
costing accounting	2.0	√	√	√						
Intelligent Accounting	1.0		√	√	√				√	
Business big data	3.0		√	√	√				√	
Intelligent financial sharing	2.0		√	√	√				√	

Curriculum system	cre dit	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
Intelligent Financial Analysis	2.5		√	√	√				√	
Business Ethics and Accounting Professional Ethics	1.0			√		√				√
financial management	3.0	√	√	√						
Management accounting	2.5	√	√	√						
advanced financial accounting	2.5	√	√	√				√		
Auditing Science	3.0	√	√	√					√	
military training	2.0						√			√
Cognitive Internship	1.0	√							√	√
Metalworking Practice	2.0						√			√
Accounting Comprehensiv e Experiment	2.0	√		√						
Professional Internship	4.0	√	√	√			√			
VBSE Cross disciplinary Comprehensiv	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
e Training										
Accounting software application	2.0	√		√			√			
Practice of Labor Education for College Students	0.5									√
Graduation Thesis (Design)	12.0		√			√				
Innovation and Entrepreneurship Practice	2.0		√						√	√

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