

Undergraduate Training Program for Auditing Major

Major code: 120207

Major name: Auditing

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

1、 Training objectives

This major cultivates high-quality composite 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 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 audit theory, audit procedures, audit practice, etc., be familiar with audit, accounting standards, and related economic regulations, master modern audit theory, methods, and means, and be competent in accounting, auditing, and management consulting work in accounting firms, financial institutions, enterprises, government agencies, and other units in the field of economic management. The specific objectives are as follows:

1. Possess application capability. 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 auditing, enabling students to have strong competitiveness in accounting and auditing qualification exams, mastering scientific research methods, understanding the latest trends and developments in the field of auditing, using auditing knowledge to identify and analyze key issues, and drawing conclusions.

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 the work of enterprise cost management and internal control. 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.

3. Possess innovative ability. Being able to identify key issues in the field of 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.

4. Possess the ability to develop. 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 auditing, 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.

5. Possess professional ethics. Being able to practice socialist core values, identify accounting ethical dilemmas and challenges in the business environment, analyze ethical and moral issues in the business environment, and propose appropriate solutions. Having rich humanistic heritage, sensitive ethical awareness, good auditing professional ethics and social responsibility, as well as a high sense of mission towards aviation.

2、 Graduation requirements

1. Business knowledge

1.1 Have a solid foundation in humanities, mathematics, information technology, economics, management, and professional knowledge in management accounting, receive basic training in financial and financial management methods and skills, and possess the basic ability to analyze and solve financial problems.

1.2 Master the basic theories, methods, and skills of this discipline, understand the latest developments and trends in the field of auditing, and be familiar with the guidelines, policies, and regulations related to finance and financial management at home and abroad.

2. Thinking and Innovation

2.1 Possess discerning thinking and innovative ability. Being able to discover, analyze, question, and evaluate phenomena and problems in the field of auditing, draw conclusions, and express personal opinions.

2.2 Possess strong innovation and entrepreneurship awareness and ability, cultivate innovation and entrepreneurship concepts, be able to apply professional knowledge to innovate and entrepreneurship, and solve practical problems.

3. Solve the problem

3.1 Able to proficiently apply professional knowledge in accounting, finance, auditing, and related fields to analyze and identify key issues, possess the ability to 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 Proficient in using technical methods and tools such as mathematics, mathematical statistics, computer technology, information technology, literature search, data analysis and processing.

4.2 Able to proficiently use professional technical tools and methods to solve practical problems encountered in learning and work.

5. Communication and expression

5.1 Possess strong language and written expression, interpersonal communication, information acquisition, and logical thinking abilities.

5.2 Master a foreign language, possess a certain level of comprehensive language application ability, especially listening and speaking skills, and be able to communicate orally and in writing in a foreign language to meet the needs of China's social development and international communication.

6. Teamwork

6.1 Have a good sense of teamwork and teamwork spirit, able to get along harmoniously with team members and work collaboratively.

6.2 Able to play an active role in team activities, possessing team values such as respect, trust, communication, persistence, and collaboration.

7. International perspective

7.1 Have an international perspective, understand the dynamics of international business management, pay attention to global issues, understand and respect the differences and diversity of different cultures in the world.

7.2 Possess international understanding ability, able to understand, recognize and evaluate the international community from a global perspective, understand international rules, culture, be proficient in international business, and possess the spirit of international cooperation.

8. Lifelong learning

8.1 Have the awareness of self-learning and lifelong learning, possess the ability for self-development and self-improvement, continuously improve their own quality, constantly accept new knowledge and technology, and constantly update their professional knowledge and ability structure.

8.2 Able to proficiently grasp changes in social needs, be familiar with the requirements of sustainable development, and cultivate the ability for self-directed and lifelong learning.

9. Comprehensive literacy and values

9.1 Love the socialist motherland, support the CPC, master the basic principles of Marxism Leninism, Mao Zedong Thought, Deng Xiaoping Theory and the important thought of "Three Represents"; Establishing the concept of socialist democracy and the rule of law, possessing the qualities of dedication, hard work, love for labor, and unity and cooperation; Having good moral character, social ethics, and professional ethics.

9.2 Possess humanistic background, scientific spirit, professional ethics, and social responsibility, with good cultural cultivation, psychological qualities, and certain aesthetic cultivation.

3、 Core courses

Principles of Accounting, Financial Accounting, Financial Intelligence Systems, Principles of Auditing, Financial Auditing, Performance Auditing, Basic Construction Project Auditing, Internal Control and Auditing, Corporate Strategic Management Practices, Risk Management and Auditing, Audit Data Analysis, Information System Auditing, Principles and Applications of Audit Informatization, Business Big Data, 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 155.5+5 (second class) credits within the school's designated time frame to graduate. The minimum credit requirements for various courses are shown in the table below.

	127 credits in theoretical teaching					Concentrated practical teaching (Compulsory)	Second class
	Compulsory courses have 100.5 credits, accounting for 79.2%, while elective courses have 26.5 credits, accounting for 20.8%						
	General Education Course		Subject Basic Course	specialized course	Personalized courses		
	Compulsory	take as an elective					
credit	65.0 (7.5)	6.0	18.0	17.5	20.5	28.5	5
proportion	39.2%		11.6%	11.3%	13.2%	18.7%	

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

6、Teaching process

Teaching Progress Table of Auditing 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	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
		JB004B	Python Programming Design	Compulsory	3.0	48	32	0	16	2
		KB004A	Calculus II	Compulsory	5.0	80	80	0	0	2
		LB022B	Mental Health Education of University Students	Compulsory	2.0	32	16	16	0	2
		XB002A	Basic Principle of Marxism	Compulsory	3.0	54	44	10	0	2
		ZB003B	Theory on Labor Education	Compulsory	2.0	32	32	0	0	2
		GB003B	ESLIC	Compulsory	3.0	48	48	0	0	3
		KB009A	Probability Theory and Mathematical Statistics	Compulsory	3.5	56	56	0	0	3

Cour se cate gory	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
		LB001A	University Language	Compu lsory	2.5	40	40	0	0	3
		XB004B	Introduction to Mao Zedong Thought and Socialist Theoretical System with Chinese Characteristics	Compu lsory	5.0	90	64	26	0	3
		ZB001B	Basic Curriculum of College Students Innovative Undertaking	Compu lsory	2.0	32	20	12	0	3
		GB004A	ESLID	Compu lsory	3.0	48	48	0	0	4
		KB008 A	Linear Algebra	Compu lsory	2.5	40	40	0	0	4
		ZB004A	National Security Education in Colleges	Compu lsory	1.0	16	16	0	0	4
		ZB005B	Employment Guidance	Compu lsory	1.0	16	16	0	0	6
		XB006A	Situation and Policy	Compu lsory	2.0	56	36	20	0	1-7
		----	Special Sport	Compu lsory	4.0			0	0	1-4
	Subtotals by category				65.0	1038	898	72	32	
Gene ral electi ve cours es	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				6.0					
Subje ct based cours es	No grou p num ber	WB001A	Introduction of Subjects	Compu lsory	1.0	16	16	0	0	1
		eight hundred and one thousand and four	Fundamental Accounting Principles	Compu lsory	3.0	48	48	0	0	2
		BB718A	Management	Compu lsory	3.0	48	48	0	0	2
		CB101B	Microeconomics	Compu lsory	3.0	48	48	0	0	3
		AB003A	Financial Management	Compu lsory	3.0	48	48	0	0	4
		AB119A	Fundamentals of Business Law	Compu lsory	2.0	32	32	0	0	4
		CB102B	Macroeconomics	Compu lsory	3.0	48	48	0	0	4
		Subtotals by category				18.0	288	288	0	0
	mono poliz e line of busin ess cours e	No grou p num ber	AB102B	Financial Accounting	Compu lsory	3.5	56	56	0	0
AB201B			Accounting Principles	Compu lsory	3.0	48	48	0	0	3
AB210A			Internal Control and Audit	Compu lsory	2.5	40	40	0	0	3
AB103A			Financial Accounting	Compu lsory	2.5	40	40	0	0	4
AB202A			Financial Auditing	Compu lsory	3.5	56	56	0	0	4
AB204B			Performance Auditing	Compu lsory	2.5	40	40	0	0	7

Cour se cater gory	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
		Subtotals by category			17.5	280	280	0	0	
Personalized Elective Courses	Professional Elective Courses	BB981C	Organizational Behavior	take as an electiv e course	2.5	40	40	0	0	3
		AB109A	Tax Accounting	take as an electiv e course	4.0	64	64	0	0	4
		AB209B	Cost Management Accounting	take as an electiv e course	3.5	56	56	0	0	4
		AX903B	Theory and practice of audit informatization	take as an electiv e course	4.5	72	32	0	40	4
		CB005A	Statistics	take as an electiv e course	2.5	40	40	0	0	4
		CB401B	Finance	take as an electiv e course	3.0	48	48	0	0	4
		AB106A	Advanced Financial Accounting	take as an electiv e course	3.0	48	48	0	0	5
		AX205B	Corporate Strategy and Risk Management	take as an electiv e course	2.5	40	40	0	0	5
		AX212A	Management Information System	take as an electiv e course	3	48	48	0	0	5
		AX701A	Foundation of Commercial Big Data	take as an electiv e course	2.0	32	32	0	0	5
		AX904A	Audit Data Analysis	take as an electiv e course	2.5	40	20	0	20	5
		BX710A	Innovation Management	take as an electiv e course	2.5	40	40	0	0	5
		BX910B	Human Resources Management	take as an	2.5	40	40	0	0	5

Cour se categ ory	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester
				electiv e course						
		CB400A	Public Finance	take as an electiv e course	2.5	40	40	0	0	5
		AB203A	Internal Auditing	take as an electiv e course	3.0	48	48	0	0	6
		AX207A	Capital Construction Project Audit	take as an electiv e course	3.5	56	56	0	0	6
		AX313A	Enterprise Operation Management	take as an electiv e course	2.5	40	40	0	0	6
		AX702A	Commercial Big Data practices	take as an electiv e course	2.0	32	0	0	32	6
		AX801A	Government Auditing	take as an electiv e course	3.0	48	48	0	0	6
		BB715A	Business Ethics	take as an electiv e course	2.0	32	32	0	0	6
		BX712A	Corporate Governance	take as an electiv e course	2.5	40	32	8	0	6
		AX614A	Auditing Theory	take as an electiv e course	2.0	32	32	0	0	7
		BX913A	Performance management	take as an electiv e course	2.5	40	40	0	0	7
		Group subtotal			63.5	1016	916	8	92	
		At least 12 credits must be taken for professional elective courses, including: Finance, Principles and Applications of Audit Informatization, Enterprise Operations Management, Corporate Governance, Corporate Strategy and Risk Management, Fundamentals of Business Big Data, Business Big Data Tools and Applications, with a minimum of 7 credits.								
indiv idual	Perso naliz ed electi	AX314A	Enterprise Operations	take as an electiv e course	2.5	40	40	0	0	3

Course category	group number	Course code	Course Name	curriculum	credit	total hours	Lecture hours	Experimental (practical) hours	Computer hours	start semester
sexually change course Chen g	ve courses	LB032A	Speech and Eloquence	take as an elective course	2.0	32	32	0	0	3
		AB117A	Case Studies in Financial Statement Analysis	take as an elective course	1.5	24	24	0	0	5
		AX214A	Audit Communication	take as an elective course	2.0	32	32	0	0	5
		AX215A	The Application of Computer Tools in Auditing	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
		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
		CB420A	Theory of Investment	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
		Group subtotal				23.0	368	356	0	12
At least 6 credits must be taken for personalized elective courses, including at least 4 credits for courses such as Audit Communication, Audit Data Analysis, Investment Studies, and Asset Evaluation.										
individual sexually change course	Featured Elective Courses	0B001B	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

Cour se categ ory	grou p num ber	Course code	Course Name	curric ulum	credit	total hours	Lectur e hours	Experi mental (practi cal) hours	Com pute r hour s	start class semester	
Chen g				course							
		BX714B	Aviation enterprise culture	take as an electiv e course	2.0	32	32	0	0	4	
		FB102B	Mechanical Drawing II	take as an electiv e course	3.0	48	48	0	0	4	
		HX070A	Legal Channel of Flying Around the World	take as an electiv e course	2	32	32	0	0	4	
		OX039A	Aviation Model Design and Making	take as an electiv e course	2.0	32	8	24	0	5	
		FX621A	Mechanical Manufacturing Engineering	take as an electiv e course	2.5	40	36	4	0	5	
		Group subtotal				15.5	248	220	28	0	
		Specialized elective courses should include at least one engineering course in category "F", with no less than 2.5 credits.									
Subtotals by category					21.0						
Conc entrat ed practi cal teach ing segm ent	No grou p num ber	YS001A	Military Training	practic e	2.0	+2	0	0	0	1	
		BS513B	Cognition Practice	practic e	1.0	+1	0	0	0	2	
		ZS001A	Metalworking Practice	practic e	2.0	+2	0	0	0	3	
		AS802A	Comprehensive Accounting Experiment	practic e	2.0	+2	0	0	0	4	
		AS803A	Comprehensive Auditing Experiment	practic e	2.0	+2	0	0	0	5	
		BS718A	VBSE Enterprises Operation Comprehensive Training	practic e	1.0	+1	0	0	0	6	
		AS811A	Professional Internship		4.0	+4	0	0	0	7	
		ZS006A	Practice on Labor Education	practic e	0.5	+1	0	0	0	2-7	
		AS886B	Thesis	practic e	12.0	+12	0	0	0	3-8	
		ZS003A	Innovation and Entrepreneurship Practice	practic e	2.0	+2	0	0	0	8	
Subtotals by category					28.5						

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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