

Instructive Cultivation Plan for the Program of Taxation (Grade2021)

Program Code: 020202

1. Orientation

This program aims to cultivate compound and applied talents who have strong political conviction and good professional conduct, knowledge and ability in public finance, financial affairs, tax collection and payment service, be able to engage in tax accounting, tax planning, management of tax collection and payment, tax agency and other posts in enterprises, institutions, banks, government agencies and tax intermediaries.

2. Cultivation Objectives

2.1 General Objective

Guiding by the concepts of "healthy personality, innovative spirit, sureness and serving the society", this program cultivates compound and applied financial and taxation talents who have the fundamentals of Marxism-Leninism economic theory and the theoretical knowledge of taxation, who master quantitative analysis tools and accounting methods, who are familiar with the basic development of national tax policy and tax system, who are competent for tax agency, tax administration and consultation, tax planning, tax accounting and other posts in enterprises, institutions and government agencies, and who abide by laws and are strict in their duties and responsibilities.

2.2 Cultivation Value

Students should have a firm political direction, love the motherland, support the leadership of the Communist Party of China, have a scientific world outlook, outlook on life, correct aesthetic outlook and a healthy lifestyle; have a good sense of law, citizen integrity, confidentiality, tax-paying awareness, dedication, striving, unity and cooperation spirit and good professional ethics.

3. Basic requirements

3.1 Requirement on Quality

- 3.1.1 Have a firm faith, patriotic sentiment, patriotic feelings.
- 3.1.2 seek truth, understand reason, clear reason.

3.2 Requirement on Knowledge

- 3.2.1 Know the basis theories and methods of economics, public finance and taxation.
- 3.2.2 Be familiar with China's fiscal and taxation policies and regulations, understand the operation of China's finance and economics.
- 3.2.3 Master the basic skills of tax collection, payment and agency.
- 3.2.4 Know the basic knowledge of English, advanced mathematics and computer.

3.3 Requirement on Ability

- 3.3.1 Have the professional accomplishment in tax management, tax agency, tax planning, tax accounting and other posts, have good professional propaganda skills.
- 3.3.2 Be proficient in the use of office software.
- 3.3.3 Be proficient in a foreign language, have the basic skills of listening, speaking, reading, writing and translation.
- 3.3.4 Be able to write official documents.

3.4 Professional Certificate Requirement

3.4.1 After completing all courses and obtaining double certificates, students are eligible to apply for the examination for "Professional Qualification Certificate of Tax Agent" to be issued by the China Certified Tax Agents Association.

3.5 Suitable Posts

3.5.1 Accounting, financial, cashier, teller, tax agency, tax planning and other posts in the finance, tax or

auditing department of enterprises, institutions and banks.

3.5.2 Government tax authorities and other economic management departments: customs, tax authorities at all levels and other finance and taxation departments.

3.5.3 Intermediaries such as accounting firms and tax firms.

Tax department of companies, accounting department of banks, enterprises and institutions, accounting firms, tax firms and other intermediaries, government finance and taxation departments.

4. Schooling System

Four-year undergraduate education

5. Duration

Generally four years. The shortest duration is not less than three years, and the longest is not more than six years.

6. Graduation and Academic Degree Awarding

Minimum Credits of Curriculum (required courses, practical trainings & extracurricular classes): 150.

Degree Awarded: Bachelor of Economics

7. Major Disciplines

Economics, Public Finance

8. Core Courses

8.1 Public Finance 64 course hours

Public Finance is a specialized basic course of the program, it plays the role of connecting the general economic theory courses and public finance business courses in the structure of this program. It mainly introduces the basic knowledge, basic theory and basic policy of public finance, reflects the latest achievements of fiscal and tax reform through instructing the theory and practice of China's fiscal and economic reform, focuses on training students to understand the position and role of public finance in the national economy and the importance of strengthening public finance management to economic management; understand the basic theories and policy systems of public finance, and use these theories and policy systems to analyze and understand the practical problems of economic and finance; be familiar with the basic business knowledge and skills of public finance.

Guiding by the basic principles of Marxism, based on the theory of public goods and public demands as well as the socialist market economy of China, this course analyzes and discusses the special role and operation law of public finance in the allocation of resources by the government, comprehensively explains the role of public finance in supporting the "issues relating to agriculture, rural areas and rural people" and supporting the development of small and medium-sized enterprises, and deeply shows the essence of public finance - "the people's public finance benefits the people".

8.2 Tax Law I & II 96 course hours

Tax Law I & II is a core professional course of the program and mainly introduces the basic principles of tax law and the main contents of tax categories such as value-added tax, consumption tax, urban maintenance and construction tax and education surcharges, resource tax, vehicle purchase tax, customs duty, income tax, property tax and behavior tax. Through the study of this course, the students should be familiar with the concepts, characteristics and principles of tax law, understand the role of tax law and its relationship with other department laws, be proficient in the taxpayers and withholding agents, taxation scope, tax rate, tax reduction and exemption policies of various taxes, and be able to use the theoretical knowledge to skillfully calculate the taxable amount of each tax.

8.3 International Taxation 48 course hours

International Taxation is a specialized basic course of the program. As a course to study the tax relationship of multinational corporations, it needs to be based on the previous courses such as public finance, this course mainly include tax jurisdiction, international double taxation on income and its avoidance, international norms governing tax jurisdiction, international tax avoidance and tax evasion, anti-tax avoidance and evasion, international tax agreements, international tax coordination of commodity taxes,

and so on. Through the study of this course, students should have a more comprehensive and systematic understanding of the basic knowledge of international taxation, international tax practice, international tax avoidance and anti-tax avoidance, and be proficient in the practical operation of international taxation, fully understand the essence of our socialist tax system - "maximally protect the interests of the people", through a comparative study.

8.4 Practice of Tax-Related Services 64 course hours

Practice of Tax-Related Services is a professional course of the program. Through the study of this course, the students can understand the basic systems and rules of tax agent industry and get familiar with the specific operation procedures and operation specifications of various agent businesses. They can also have proficient knowledge in auditing, computation of tax amount and accounting adjustment of various taxes, and properly master the skills and methods of tax consultation, thus mastering the basic knowledge and skills required for practice of tax agent.

8.5 Western Economics 64 course hours

The development of the socialist market economy requires the students to understand and master the basic knowledge of modern economics. Modern economics is a theoretical generalization of the laws and characteristics of market economic activities. In particular, it analyzes and summarizes the economic operation status under the market mechanism and the economic behaviors of the government, manufacturers and consumers, and proposes some macroeconomic and microeconomic management methods, and provides the basic tools for the economists to analyze problems. Learning this course can help the students understand the basic content and nature of market economy, and thus have a more complete and systematic understanding of the basic theories and basic knowledge of modern economics.

8.6 Accounting Principles 48 course hours

Accounting Principles is a specialized basic course of the program and mainly introduces basic principles of financial accounting, composition of manual recording system, basic operation procedures of the system, basic management methods and basic accounting skills. Its main contents include overview of financial accounting, double-entry bookkeeping, account setting, filling and approval of accounting documents, book registration, trial balancing, adjusting and reversal, property check, brief introduction of financial statement, procedure and organization of accounting calculation.

8.7 Financial Accounting 64 course hours

Financial accounting is a professional course of the program. The main contents of this course include: the introduction of financial accounting; the accounting of monetary funds; the accounting of receivables; the classification and accounting of financial assets; the accounting of foreign currency transactions; the accounting of inventories; the accounting of long-term equity investments; the accounting of fixed assets; the accounting of intangible assets; the accounting of investment real estate; the accounting of accounts payable; the accounting of taxes payable; the nature and classification of long-term liabilities; the characteristics and composition of owner's equity; the concept of income and method of recognition; the accounting of total profit; the accounting of income tax and the accounting of profit distribution; the types of corporate accounting statements; the function, structure principle, item arrangement and preparation method of various accounting statements; the basic contents of notes to the accounting statement and financial situation statement, debt restructuring, accounting policies, accounting estimates and their changes, accounting errors and their corrections, accounting treatment of events after the balance sheet date, and disclosure of related accounting information.

8.8 Financial Management 48 course hours

Financial Management is a professional course in the program. Through the study of this course, the students can master the basic knowledge and methods of financial management and firmly establish the basic concepts of financial management. The main contents of this course include: the objects, objectives and concepts of financial management; financial management environment, concept of time value, concept of risk return and concept of cost effectiveness; concept, types and principles of financing; equity capital raising and debt financing; financing scale and timing; capital cost, financing risk and capital structure; fixed asset investment decision, depreciation policy, classification of fixed assets, investment overview; concept, characteristics and classification of current assets; cash management, accounts receivable management, inventory management, working capital management; types of securities investment,

investment risks and return on investment, and portfolio investment strategies; target profit planning, target sales and target cost planning, profit distribution and dividend policy management.

8.9 Management 48 course hours

Management is a specialized basic course of the program. Through the study of this course, the students will master the basic functions, basic principles and basic methods of management. The main contents of this course include development of management thoughts, basic characteristics of management work and skill requirements of the managers, basic procedures and principles of planning work, processes and methods of effective decision-making, basic structure of organization and basic principles of organization design, basic framework of human resource management, basic principles of incentive and basic skills of communication, basic principles and methods of control, leadership work, etc.

8.10 Finance 48 course hours

This course expounds the basic principles of money, credit, financial institutions and financial markets, it adopts the introduction of basic theories and knowledge of finance as the main line, adopts the movement of money funds, credit activities as well as related financial institutions and financial markets as the carrier, adopts the monetary policy and financial control as the main path, and adopts the sequential arrangement and logical connection of deepening financial reform, preventing and resolving financial risks as the starting point and destination point, to study the essence, intelligence and development law of money, credit, financial institutions and financial markets in modern society; to cultivate students to correctly understand the country's monetary policy, establish a sense of risk, adhere to the basic direction - "finance services the real economy".

9. Practical Training

9.1 Centralized training: entrance education, cognitive practice, entrepreneurship education, term thesis, Social research on fiscal policy effects, graduation internship and graduation design (thesis), etc.

9.2 Classroom training: simulation practice of accounting, simulation for the comprehensive application of tax law, practice of virtual business and social environment, practice of tax accounting, practice of tax agency, practice of tax planning, practice of financial computerization, comprehensive simulation of financial management posts, etc.

9.3 Curriculum design: at least three curriculum designs during the professional course.

Analysis of fiscal policy effects;

Design of enterprise tax planning scheme;

Case study of tax inspection.

10. Course Category and Course Hours (excluding extracurricular classes)

Category	Total Credit	%	Total Course Hours	Theory Learning	Practical Training
General Education	44.5	29	848	784	64
Basic Course	15	17	400	384	16
Professional Course	45	30	720	648	72
Practical Training	25.5	17	760	0	760
General Course	10	7	160	160	0
Total	150	100	2888	1976	912
Theory : Practice (%)	69:31				

11. Teaching Schedule (1)

Category	Type	Provided by	Course Code	Course Name	Assessment	Credit	Course Hour	Theory Learning	Practical Training	Semester
General Education	Required	School of Marxism	b1080001	Basic Theory of Marxism	test	3	48	42	6	autumn 1
	Required	School of Marxism	b1080003	Morality and Laws	non-test	3	48	42	6	autumn 1
	Required	School of Marxism	b1080006	Outline of Modern Chinese History	non-test	3	48	42	6	spring 1
	Required	School of Marxism	b1080004	Introduction to the Thought of Mao Zedong and Theories of Socialism with Chinese Characteristics I	test	3	48	42	6	autumn 2
	Required	School of Marxism	b1080007	Introduction to the Thought of Mao Zedong and Theories of Socialism with Chinese Characteristics II	test	2	32	28	4	spring 2
	Required	School of Marxism	-----	Situation and Policy (Module 1-4)	non-test	2	32	28	4	autumn 1 - spring 2
	Required	School of Marxism	b1080008	Labor Education A	non-test	0.5	16	16		spring 1
	Required	College of Arts and Sciences	b1020082	Advanced Mathematics B1	test	4	64	64		autumn 1
	Required	College of Arts and Sciences	b1020083	Advanced Mathematics B2	test	2	32	32		spring 1
	Required	College of Arts and Sciences	b1020012	Linear Algebra	test	2	32	32		autumn 2
	Required	College of Arts and Sciences	b1020013	Probability Theory and Mathematical Statistics	test	2	32	32		autumn 2
	Required	College of Arts and Sciences	b1020018	College Chinese	non-test	2	32	32		autumn 1
	Required	Department of Physical Education	-----	PE I-VI	non-test	3	160	160		autumn 1 - autumn 4
	Required	Other	g1110003	Military Skills	non-test	0.5	2W			autumn 1
	Required	College of Arts and Sciences	g1110002	Military Theories	non-test	0.5	32	32		spring 1
	Required	Engineering Training Center	g1090001	Basic Engineering Training	non-test	2	32		32	spring 1
	* College English (Selective, 1 module required, 10 credits)	Module A	b1020003	General English III	test	3	48	48		autumn 1
			b1020004	General English IV	test	3	48	48		spring 1
			b1020005	General Academic English A	test	2	32	32		autumn 2
			-----	English Extension	non-test	2	32	32		spring 2
Module B		b1020002	General English II	test	3	48	48		autumn 1	
		b1020003	General English III	test	3	48	48		spring 1	
		b1020006	General Academic English B	test	2	32	32		autumn 2	
		-----	English Extension	non-test	2	32	32		spring 2	
Module C		b1020001	General English I	test	4	64	64		autumn 1	
		b1020002	General English II	test	3	48	48		spring 1	
	b1020003	General English III	test	3	48	48		autumn 2		
*	College of Arts and	b1020040	General German I	test	3	48	48		autumn 1	

	College German	Sciences								
		College of Arts and Sciences	b1020041	General German II	test	3	48	48		spring 1
		College of Arts and Sciences	b1020042	General German III	test	4	64	64		autumn 2
	* College Japanese	College of Arts and Sciences	b1020077	General Japanese I	test	3	48	48		autumn 1
		College of Arts and Sciences	b1020078	General Japanese II	test	3	48	48		spring 1
		College of Arts and Sciences	b1020079	General Japanese III	test	4	64	64		autumn 2
Sub-total (General Education)						44.5	848	784	64	
General Course	Required	Art Education Center	b0----	Aesthetic Education	non-test	2	32	32		autumn, spring
	Selective	Each College	b0----	Social Sciences and Humanities Literacy	non-test	4	64	64		autumn, spring
				Natural Science and Technological Innovation	non-test	4	64	64		autumn, spring
Sub-total (General Course)						10	160	160		

(*Notes: A total of 10 credits for the First Foreign Language, including College English, College German and College Japanese, students may choose one from the above-mentioned three foreign language according to their own needs; students, who choose College English as their First Foreign Language, shall select one module from Module A, Module B and Module C to learn.)

11. Teaching Schedule (2)

Category	Type	Provided by	Course Code	Course Name	Assessment	Credit	Course Hour	Theory Learning	Practical Training	Semester
Basic Course	Required	School of Economics and Management	b2030145	Western Economics	test	4	64	64		Spring 1
	Required	School of Economics and Management	b2030037	Management	test	3	48	48		Spring 1
	Required	School of Economics and Management	b2030159	Applied Statistics	test	3	48	40	8	Autumn 3
	Required	School of Economics and Management	b2030060	Accounting Principles	test	3	48	48		Spring 1
	Required	School of Economics and Management	b2030082	Economic Law	test	3	48	48		Autumn 1
	Required	School of Economics and Management	b2030081	Finance	test	3	64	64		Spring 2
	Required	School of Economics and Management	b2030284	Political Economy	test	3	48	48		Autumn 1
	Required	School of Economics and Management	b2030187	Theory and Practice of International Trade	test	3	48	40	8	Autumn 3
Sub-total (Basic Course)						25	400	384	16	
Professional Course	Required	School of Economics and Management	b2030337	Public Finance	test	4	64	64		Autumn 2

Required	School of Economics and Management	b2030248	Tax Law I	test	3	48	48		Autumn 2
Required	School of Economics and Management	b2030249	Tax Law II	test	3	48	48		Spring 2
Required	School of Economics and Management	b2030338	Financial Accounting	test	4	64	54	10	Autumn 2
Required	School of Economics and Management	b2030339	Practice of Tax-Related Services	test	4	64	56	8	Spring 3
Required	School of Economics and Management	b2030340	Financial Management	test	4	64	54	10	Spring 2
Required	School of Economics and Management	b2030327	Big Data Mining and Analysis	test	3	48	40	8	Spring 3
Required	School of Economics and Management	b2030328	Social Security	test	3	48	48		Spring 3
Required	School of Economics and Management	b2030253	International Taxation	non-test	3	48	48		Autumn 3
Required	School of Economics and Management	b2030341	Tax Planning	non-test	2	32	32		Autumn 3
Required	School of Economics and Management	b2030329	Organizational Behavior	non-test	2	32	26	6	Autumn 4
Required	School of Economics and Management	b2030330	Finance of Multinational Corporations	non-test	2	32	26	6	Autumn 4
Sub-total (Required Professional Course)					37	592	544	48	
* Selective (8 credits)	Module A	b2030334	Professional Ethics of Finance and Taxation	non-test	2	32	26	6	Autumn 2
		b2030332	Tax Inspection	non-test	2	32	26	6	Autumn 3
		b2030256	Analysis of Public Policies	non-test	2	32	26	6	Spring 3
		b2030333	Foreign Taxation Systems	non-test	2	32	26	6	Autumn 4
	Module B	b2030334	Professional Ethics of Finance and Taxation	non-test	2	32	26	6	Autumn 2
		b2030259	Management Accounting	non-test	2	32	26	6	Autumn 3
		b2030335	Financial and Tax Analysis	non-test	2	32	26	6	Spring 3
		b2030336	Finance and Taxation Practices of Small and Medium-sized Enterprises	non-test	2	32	24	8	Autumn 4
Sub-total (Selective Professional Course)					8	128	104	24	
Sub-total (Professional Course)					45	720	648	72	

11. Teaching Schedule (3)

Category	Type	Provided by	Course Code	Course Name	Assessment	Credit	Course Hour	Theory Learning	Practical Training	Semester
Practical Training	Required	School of Economics and Management	b4000032	Innovation and Entrepreneurship of Taxation	non-test	2	48		48	summer 1
	Required	School of Economics and Management	b4030128	Recognition Practice of Taxation	non-test	2	48		48	summer 1
	Required	School of Economics and Management	b4030032	Simulation Practice of Accounting	non-test	2	48		48	summer 2
	Required	School of Economics and Management	b4030053	Practice of Wealth Management Computerization	non-test	2	48		48	summer 2
	Required	School of Economics and Management	b4030116	Practice of Tax Accounting	non-test	2	48		48	autumn 3
	Required	School of Economics and Management	b4030151	Practice of Virtual Business and Social Environment (VBSE)	non-test	1	24		24	spring 3
	Required	School of Economics and Management	b4030118	Comprehensive Application and Simulation of Tax Law	non-test	2	48		48	spring 3
	Required	School of Economics and Management	b4030098	Comprehensive Simulation of Financial Management Posts	non-test	2	48		48	summer 3
	Required	School of Economics and Management	b4030119	Practice of Tax Planning	non-test	2	48		48	summer 3
	Required	School of Economics and Management	b4030064	Simulation of Tax Agency	non-test	1	24		24	autumn 4
	Required	School of Economics and Management	b4030170	Tax Document Writing	non-test	1	24		24	spring 4
	Required	School of Economics and Management	b4030200	Labor Education B	non-test	0.5	16		16	spring 3
	Required	School of Economics and Management	b4030135	Graduation Internship and Graduation Design (Thesis) of Taxation	non-test	6	288		288	
Sub-total (Practical Training)						25.5	760		760	
Extracurricular Class	Required	Other	b5110001	Extracurricular Classes	non-test	1				autumn, spring, summer
Total						151	2888	1976	912	

* Guidance for selective modules of professional course:

There are different modules for professional course to be selected according to different ability requirements, students must select one module to learn and achieve the credits required by the module.

Module A: Emphasis on public economy

Module B: Emphasis on financial management of enterprises

12. Sequence of Course Study

No.	Course Name	Prerequisite Course	No.	Course Name	Prerequisite Course
1	Applied Statistics	Probability Theory and Mathematical Statistics	6	Social Security	Public Finance
2	Financial Accounting	Accounting Principles	7	Practice of Tax-Related Services	Tax Law I, II
		Financial Accounting			Accounting Principles
3	Tax Law II	Tax Law I	8	Management Accounting	Accounting Principles
					Financial Accounting
					Financial Management
4	Tax Planning	Tax Law I	9	Finance of Multinational Corporations	Financial Management
		Tax Law II			Management Accounting
5	International Taxation	Tax Law I, II	10	Western Economics	Political Economy
		Foreign Taxation Systems			

13. Extracurricular Classes

Through taking extracurricular classes, students are encouraged to take part in academic lectures, social practice activities, campus cultural and sports activities, innovative and entrepreneurial activities, voluntary activities, etc. to improve their social adaptability and enhance the competitiveness in the job market. Details are specified in Students' Manual.