

# **Instructive Cultivation Plan for the Program of Financial Management (Grade 2021)**

**Course Code: 120204**

## **1. Orientation**

This program aims to cultivate mediate and senior applied technical talents for financial management who are oriented to the manufacturing industry but may cover other industries and have the socialist values", it focuses on cultivating students' practical ability and improving students' ability, more emphasis is placed on vocational skills education on the basis of theoretical education.

## **2. Cultivation Objectives**

### **2.1 General Objective**

This program trains all-round mediate and senior applied professional talents for financial management who have knowledge and ability of accounting, finance, laws, economics and management, who are qualified for accounting, statement processing, fund procurement, operation, distribution and financial forecasting, decision-making, planning, organization, control and analysis in enterprises or governments, and who have the socialist values.

### **2.2 Cultivation Value**

This program cultivates mediate and senior applied technical talents for financial management with both political integrity and professional competence, who have correct outlook on world and values, who have proper professional ethics and correct political awareness, overall situation awareness, core awareness and alignment awareness, and who have the socialist ideal and the pursuit.

## **3. Requirement for Graduation**

Students of this program are able to abide by basic professional ethics; systematically study basic theories and skills in financial management, accounting, auditing and other aspects of business administration; receive basic training in financial management ideas, methods and skills; and have the basic ability to analyze and solve financial management problems.

### **3.1 Requirement on Quality**

3.1.1 Have good political accomplishment, humanistic accomplishment and professional ethics spirit.

3.1.2 Have due patriotism, social responsibility and sense of mission, generate a proper socialist core values.

3.1.3 Well-conducted, honest and trustworthy, diligent and pragmatic, positive and enterprising, establish the concept of legal system, civic awareness, scientific attitude and positive ideal of life.

3.1.4 Have professional integrity and professionalism, abide by the basic professional ethics of financial personnel, comply with the basic professional norms.

### **3.2 Requirement on Knowledge**

3.2.1 Master the basic theories and knowledge of management and economics.

3.2.2 Master the basic theories and techniques of financial management, analysis and decision-making.

3.2.3 Master the basic professional standards and their specific application.

3.2.4 Be familiar with the principles, policies and regulations of financial and financial management in China.

### **3.3 Requirement on Ability**

3.3.1 Have the strong ability for language expression, interpersonal communication and information acquisition.

3.3.2 Have the ability to analyse and resolve actual financial management problems.

3.3.3 Master the basic methods of literature retrieval and data query, have the basic scientific research ability.

### **3.4 Professional Certificate Requirement**

3.4.1 Professional qualification certificates for accounting: Junior Accountant Certificate and Certificate of Certified Public Accountant.

### **3.5 Suitable Posts**

3.5.1 The graduates of this program are qualify for the cashier, accounting and financial management posts in enterprises or organizations; qualify for the financial consultation and auditing posts in accounting firms; qualify for the tax consultation and auditing posts in tax agencies; qualify for the accounting service posts in accounting service firms.

## **4. Schooling System**

Four-year undergraduate education

## **5. Length of Study**

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

## **6. Requirements for Graduation and Degree Conferring**

Minimum Credits of Curriculum (required courses, practical trainings & extracurricular classes): 147.

Degree Awarded: Bachelor of Management

## **7. Discipline**

Management, Economics

## **8. Core Courses**

### **8.1 Western Economics          64 course hours**

This course helps students understand the basic principles and theories of economic phenomena, and correctly use them in the complex and changeable global reality environment, and cultivates students' ability and patience to identify the essence of things through all kinds of dazzling appearances.

The development of socialism market economy requires us to understand and master the basic knowledge of modern economics. Modern economics summarizes the laws and features of market economic activity theoretically, especially the operational status of economy in market system and the economic behaviors of government, manufacturers and consumers, proposes some management methods of macro and micro economy, and provides the basic tools used by the western economists to analyze problems. Through the course, the students are able to understand the basic contents and property of market economy so as to have a complete and systematic understanding of the basic theories of modern economics.

### **8.2 Management          48 course hours**

This course aims to explore and learn the management theories and methods adapted to Chinese characteristics, improve the management of enterprises, and make Chinese enterprises bigger and stronger.

It is a basic course for this program. Through the course, the students are able to master the basic functions, theories and methods of management. The main course contents include: development of management thoughts, basic features of management work and requirements on the skills of managers, basic procedures and theories of planning work, process and method of effective decision, basic structure of organization and basic theory of organization design, basic framework of HR management, basic theory of motivation and basic communication skills, basic theory and method of controlling, leadership and others.

### **8.3 Accounting Principles          48 course hours**

This course leads students to initially form the professional ethics that financial personnel should abide by, and be familiar with the financial laws, regulations, rules and unified accounting system.

It is a basic course for the program of accounting. The course introduces the basic theory of accounting, the composition of manual bookkeeping system, basic operational procedures, basic management methods and accounting skills of the system. The main course contents include: basic theory of accounting, composition of manual recording system, basic operation procedures of the system, basic management methods and basic accounting skills. Besides, the course also introduces the double-entry bookkeeping, the account setting, compiling and approval of financial statements, book registration, trial balancing, adjusting and reversal, property check, brief introduction of financial statement, procedure and organization of accounting.

### **8.4 Financial Accounting I&II          96 course hours**

This course encourages students to build up the confidence of learning professional courses well, cultivates students' ability of accounting professional judgment from the aspects of accounting professional ethics, and guides students to hold correct accounting values when choosing accounting policies.

The course is a basic course for this program. Through the course, the students are able to master

the basic theory of financial accounting and deal with general financial accounting problems with the basic methods of financial accounting, laying a foundation for the learning of following courses and providing necessary tools and methods. The main course contents include the basic features of financial accounting, the general principles of accounting, the property and scope of currency capital, the accounting of receivables, the detailed accounting of receivables, bad accounting, accounting of notes receivable, prepayment and accounting of other receivables, classification and accounting of financial capital, property and classification of inventory, valuation of inventory, accounting of long-term equity investment, classification and valuation of fixed asset, property and classification of flow debt, property and classification of long term debt, the features and composition of stakeholder's equity, concept and determination methods of income, total profit accounting, income tax accounting and profit distribution accounting, types of financial statements for enterprises, function, structural theory, project sequence and compiling methods of different kinds of financial statements, the basic contents, debt restructuring, accounting policy, accounting estimation and changes, accounting errors and correction and the accounting processing of events occurring after the balance sheet date and related accounting information declaration.

#### **8.5 Financial Management I&II            96 course hours**

This course leads students to learn to determine the relationship between business objectives and social responsibility, to correctly evaluate the value of enterprises, so as to achieve the goals of enterprise financial management.

The course is a basic course for this program. Through this course, the students are required to master the basic knowledge and methods of financial management and firmly build up the basic thoughts of financial management. In instruction, the course pays attention to the training of basic skills so as to meet the cultivation objective of applied talents, lay a foundation for the learning of following courses and professional courses, and provide necessary tools and methods. The main course contents include financial management objects, objectives and thoughts, financial management environment, time-value concept, risk income concept and cost effect concept, fund-raising concept, classification and principle, equity financing and debt financing, financing scale and financing timing, capital cost and financing risk, capital structure, fixed asset investment decision, depreciation policy, classification and investment introduction of fixed assets, concept, feature and classification of flow asset, cash management, receivable management, inventory management, operational capital management, classification of security investment, investment risk and income, combined investment strategy, target profit planning, target sales and target cost planning, profit distribution and dividend policy management.

#### **8.6 Financial Analysis                    48 course hours**

This course requires students to master detailed analysis methods, and leads students to be good at observing, pondering and identifying problems, so as to identify possible corporate frauds from financial statements.

The course is a basic course for the undergraduates majored in economic and management. Through this course, the students are required to get familiar with the financial statement system of enterprises, master the inner meaning of main projects reflecting the financial status and business achievements of the enterprises, skillfully apply the financial analysis methods to analyze

all kinds of statistic and dynamic information in financial statements, evaluate the operational efficiency and growth potential of the enterprises and provide some reference for information user's judgment of enterprise values. The course contents include brief introduction of financial analysis, balance sheet analysis, income statement analysis, cash flow analysis, analysis in the appendixes of financial statement, analysis of consolidated statements, comprehensive financial analysis and performance evaluation.

### **8.7 Tax Law and Tax Accounting      48 course hours**

This course explains that taxes are taken from the people and used for the people from the legal perspective, and helps students to establish a sense of tax payment according to law.

It is a basic course for this program. Through the systematic learning of current tax laws and tax accounting practice, the students are required to master the main tax types and tax laws and regulations, the difference between tax law and accounting system, the basic taxation processing methods, business tax and its accounting processing, consumption tax and its accounting processing, enterprise income tax and its accounting processing, land value-added tax and its accounting process, other main taxes and related accounting processing, taxation problems of affiliated enterprise transaction and enterprise merges and acquisitions.

### **8.8 Investment Economics      48 course hours**

This course clearly defines the difference between investment and speculation, educates students to deeply understand the importance of investment to the economy and the harm of speculation, and to set up a correct concept of financial management.

It is a limited selective course for this program. It focuses on the theoretical explanation, with the objective to analyze the investment process under market economy objectively and reveal its objective rules. Through the course, the students research on the investment movement rules under market economy, explore the investment regulation system and modes meeting the requirements of configuration optimization of resources, analyze the effects of different regulation methods, so as to reach the objectives of improving the investment effect. The course contents include: the connotation and features of investment, the research object and objectives of investment economics, the composition and internal relations of investment system, behavioral features of investment main body, investment system of market economy, investment operational process, product structure, industry structure, function of consumption in investment structure, the general process and its features of regional investment structural changes, investment structural changes in open systems and the economic operation, the connotation, scale and judgment standards of investment scale, periodical changes of investment scale, analysis of relations between investment and economic growth, contents and changing rules of investment effects in market economy, necessity of government regulated investment, range and mode of government regulated investment, analysis of investment system.

### **8.9 Management Cost Accounting      64 course hours**

This course emphasizes to serve business management, whether financial accountants or management accountants, they must follow professional ethics standards when performing their duties for institutions, professional groups, the public and themselves.

This course is a limited selective course for this program, an emerging cross discipline of modern

science management and accounting, a core course for the program of accounting and financial management, which plays a more and more important role in modern economic management. The course aims to help the students master basic theory, knowledge and skills of cost accounting and modern management, master the general methods and application of production economic forecasting and production operational decision, master the basic procedures, contents and methods of management cost accounting's analyzing the past, controlling the current and planning the future, flexibly apply the learned knowledge considering the detailed environments and conditions of enterprises, laying a solid theoretical and practical foundation for the adaption into the market economy and qualification for the economic management of the enterprise in the future. The main course contents include: variable cost approach, cost-volume-profit analysis, business forecasting, business decision, accumulation and distribution of product costs, activity-based cost system, overall budget, balanced score cards.

### 9. Practical Training

Manual Simulation of Accounting Principles, Simulation of Specific Accounting Standards, Case Study on Financial Management, Simulation of Management Cost Accounting, Financial Computerization, Simulation of Financial Analysis, Simulation of Financial Management Post, etc.

### 10. Course Structure and Course Hours (excluding extracurricular classes)

Category	Total Credit	%	Total Course Hours	Theory Learning	Practical Training
<b>General Education</b>	44.5	30	848	784	64
<b>Basic Course</b>	22	15	352	336	16
<b>Professional Course</b>	43	30	688	608	80
<b>Practical Training</b>	26.5	18	784	0	784
<b>General Course</b>	10	7	160	160	0
<b>Total</b>	<b>146</b>	<b>100</b>	<b>2832</b>	<b>1888</b>	<b>944</b>
<b>Theory: Practice (%)</b>	67:33				

### 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	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 German	College of Arts and Sciences	b1020040	General German I	test	3	48	48		autumn 1	
	College of Arts and Sciences	b1020041	General German II	test	3	48	48		spring 1	
	College of Arts and	b1020042	General German III	test	4	64	64		autumn 2	

		Sciences								
	* 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
<b>Sub-total (General Education)</b>						<b>44.5</b>	<b>848</b>	<b>784</b>	<b>64</b>	
<b>General Course</b>	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		
<b>Sub-total (General Course)</b>						<b>10</b>	<b>160</b>	<b>160</b>	<b>0</b>	

(\*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		autumn 1	
	Required	School of Economics and Management	b2030159	Applied Statistics	test	3	48	40	8	spring 2	
	Required	School of Economics and Management	b2030060	Accounting Principles	test	3	48	48		autumn 1	
	Required	School of Economics and Management	b2030081	Finance	test	3	48	48		spring 2	
	Required	School of Economics and Management	b2030163	Operations Management	test	3	48	40	8	autumn 2	
	Required	School of Economics and Management	b2030299	Economic Law (Financial Affairs)	test	3	48	48		spring 1	
<b>Sub-total (Basic Course)</b>						<b>22</b>	<b>352</b>	<b>336</b>	<b>16</b>		
Professional Course	Required	School of Economics and Management	b2030008	Financial Accounting I	test	3	48	48		autumn 2	
	Required	School of Economics and Management	b2030009	Financial Accounting II	test	3	48	48		spring 2	
	Required	School of Economics and Management	b2030005	Financial Management I	test	3	48	48		spring 2	
	Required	School of Economics and Management	b2030006	Financial Management II	test	3	48	48		autumn 3	
	Required	School of Economics and Management	b2030004	Financial Analysis	test	3	48	40	8	spring 3	
	Required	School of Economics and Management	b2030117	Audit	test	4	64	56	8	spring 3	
	Required	School of Economics and Management	b2030126	Tax Law and Tax Accounting	test	3	48	40	8	autumn 3	
	Required	School of Economics and Management	b2030036	Management Cost Accounting	test	4	64	56	8	autumn 2	
	Required	School of Economics and Management	b2030093	Finance of Multinational Corporations	test	3	48	40	8	spring 3	
	Required	School of Economics and Management	b2030127	Investment Economics	test	3	48	40	8	autumn 3	
	Required	School of Economics and Management	b2030300	Theory and Practice of International Settlement	test	3	48	40	8	autumn 4	
	<b>Sub-total (Required Professional Course)</b>						<b>35</b>	<b>560</b>	<b>504</b>	<b>56</b>	
	* Selective (8 credits)	Module A	b2030098	Internal Control	non-test	2	32	26	6	autumn 3	
b2030099			Tax Planning	non-test	2	32	26	6	spring 3		
b2030387			Cooperate Strategy	non-test	2	32	26	6	autumn 4		
b2030213			EXCEL Decision Simulation	non-test	2	32	26	6	autumn 4		
Module B		b2030078	Financial Engineering	non-test	2	32	26	6	autumn 3		
		b2030167	Theory and Practice of Securities Investment	non-test	2	32	26	6	spring 3		

		b2030172	Asset Appraisal	test	2	32	24	8	autumn 4
		b2030098	Moral and Professional Ethics	non-test	2	32	26	6	autumn 4
	Module C	b2030394	Data analysis based on SPSS	non-test	2	32	26	6	autumn 3
		b2030075	Performance management	non-test	2	32	26	6	spring 3
		b2030172	Asset Appraisal	non-test	2	32	26	6	autumn 4
		b2030097	Moral and Professional Ethics	non-test	2	32	26	6	autumn 4
		<b>Sub-total (Selective Professional Course)</b>				<b>8</b>	<b>128</b>	<b>104</b>	<b>24</b>
	<b>Sub-total (Professional Course)</b>				<b>43</b>	<b>688</b>	<b>608</b>	<b>80</b>	

### 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	b4000024	Innovation and Entrepreneurship of Financial Management	non-test	2	48		48	spring 3
	Required	School of Economics and Management	b4030034	Manual Simulation of Accounting Principles	non-test	3	72		72	summer 1
	Required	School of Economics and Management	b4030074	Simulation Practice of Western Economics	non-test	1	24		24	summer 1
	Required	School of Economics and Management	b4030110	Practice of Virtual Business and Social Environment (VBSE)	non-test	1	24		24	summer 1
	Required	School of Economics and Management	b4030063	Practice of Marketing	non-test	1	24		24	autumn 2
	Required	School of Economics and Management	b4030053	Practice of Financial Computerization	non-test	2	48		48	spring 2
	Required	School of Economics and Management	b4030052	Simulation of Specific Accounting Standards	non-test	1.5	36		36	summer 2
	Required	School of Economics and Management	b4030005	Case Study on Financial Management	non-test	1.5	36		36	summer 2
	Required	School of Economics and Management	b4030125	Simulation of Management Cost Accounting	non-test	1	24		24	summer 2
	Required	School of Economics and Management	b4030206	Big data and financial decision simulation	non-test	1	24		24	summer 2
	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	b4030064	Simulation of Tax Agency	non-test	1	24		24	summer 3
	Required	School of Economics and Management	b4030099	Simulation of Financial Analysis	non-test	2	48		48	summer 3
	Required	School of Economics and Management	b4030200	Labor Education B	non-test	0.5	16		16	spring 3
	Required	School of Economics and Management	b4030130	Graduation Internship and Graduation Design (Thesis) of Financial Management	non-test	6	288		288	spring 4

Sub-total (Practical Training)						26.5	784		784	
Extracurricular Class	Required	Other	b5110001	Extracurricular Classes	non-test	1				autumn, spring, summer
	<b>Total</b>						<b>147</b>	<b>2832</b>	<b>1888</b>	<b>944</b>

**\*1. Guidance for selective module professional course:**

Module A: focus on the internal management of enterprises

Module B: focus on the external investment of enterprises

Module C: focus on the improvement of students' professional ability

**2. Professional Certificates can be gained after learning following courses:**

Upon the study of "Accounting Principles", "Economic Law (Financial Affairs)", "Financial Accounting I", "Financial Accounting II", "Financial Management I", "Financial Management II", "Auditing", "Tax Law and Tax Accounting", "Internal Control", "Venture Capital" and "Enterprise Strategic Management" courses, students may take the examinations for the professional qualification certificates related to this project: Junior Accountant Certificate and Certificate of Certified Public Accountant.

Students may apply the exemption of and the credits corresponding to the "Accounting Principles" and "Economic Law (Financial Affairs)" courses after obtaining the Junior Accountant Certificate.

**12. Prerequisite for Course Study**

No.	Course Name	Prerequisite Courses	No.	Course Name	Prerequisite Courses
1	Applied Statistics	Probability Theory and Mathematical Statistics	8	Investment Economics	Finance
					Financial Management I
2	Financial Accounting I	Accounting Principles	9	Financial Engineering	Finance

3	Financial Accounting II	Accounting Principles	10	Internal Control	Management
		Financial Accounting I			Accounting Principles
4	Financial Management I	Accounting Principles	11	Finance of Multinational Corporations	Financial Management I
5	Financial Management II	Accounting Principles	12	Financial Analysis	Accounting Principles
		Financial Management I			Financial Accounting I
					Financial Accounting II
6	Tax Law and Tax Accounting	Financial Accounting I	13	Management Cost Accounting	Accounting Principles
		Financial Accounting II			
7	Audit	Financial Accounting I	14		
		Financial Accounting II			

### 13. Extracurricular Class

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.