

# Financial Management

## (Grade 2024)

Course code: 120204

### I. Cultivation Objectives

#### 1. General cultivation objective

The program of Financial Management aims to train middle and high level skilled application-oriented talents in financial management who are able to adapt to the needs of socialist modernization, have good overall development in moral, intellectual, physical, aesthetic and labour aspects, have core values of socialism, possess knowledge and abilities in, finance, law and other economic and management aspects, and are able to work in enterprises, institutions and government departments in accounting and statement processing, fund raising, operation and allocation, as well as financial forecasting, decision-making, planning, organization, control and analysis.

#### 2. Five years after graduation, students in this program should achieve the following objectives:

- (1).Have sustainable values and a sense of social responsibility, and adhere to the Code of Ethics for Finance Professionals.
- (2).Have professional competence in accounting and statement processing, fund raising, operation and allocation, as well as financial forecasting, decision-making, planning, organization, control and analysis in enterprises, institutions and government departments.
- (3).Have good team communication skills and certain organizational skills, with the ability to chair or implement simple financial decision-making projects.
- (4).Have consciousness and ability for lifelong learning, with a certain CPA perspective and the ability to adapt to a continuously changing socio-economic environment.
- (5).Have a healthy body and a positive and stable mind, capable of taking on the responsibilities of building society in the future.

### II. Graduation requirements

Students in this program should be able to abide by basic professional ethics, systematically learn the basic theories and skills of Financial Management, accounting, auditing and other aspects of business administration, receive basic training in Financial Management thinking, methods and skills, and have the basic ability to analyse and solve Financial Management problems:

#### (1) Graduates should have knowledge and competence in nine areas, as follows:

**1. Morality and Ethics:** Have humanistic foundation, scientific spirit, professionalism and social responsibility, understanding of national and social conditions and practice core values of socialism.

1-1 Have a firm political orientation, be familiar with the basic lines, guidelines and policies of the Party and the State, practise the core values of socialism and have a sense of responsibility and mission to promote social progress.

1-2 Possess good humanities and social science literacy, understand national and social conditions, and pay attention to and think about major topical issues of national planning and people's livelihood.

1-3 Possess professional integrity and dedication, adhere to the basic ethics of the finance profession and comply with basic professional norms.

**2. Professional knowledge:** Have solid basic theoretical knowledge and professional skills of Financial Management, master the basic research methods in the field of Financial Management, and understand the latest developments and development trends in the profession and related fields.

2-1 Have solid basic theory and fundamental knowledge of management and economics.

2-2 Be familiar with China's guidelines and policies on financial and monetary management, and regulations such as economic and tax laws.

2-3 Have systematic knowledge of the theoretical framework and knowledge system of Financial Management.

2-4 Have knowledge of the basic theories and techniques of analytical decision-making in Financial Management.

2-5 Have the ability to collect, process and statistically analyse data and keep abreast of the latest developments and trends in the field of Financial Management.

**3. Ability to innovate:** Have a critical spirit and professional sensitivity, a sense of creativity and the ability to practice innovation, and the ability to respond to the new challenges posed to Financial Management by the rapidly changing economic environment.

3-1 Have the ability to apply and translate knowledge from their own discipline and across disciplines.

3-2 Have basic critical thinking skills and financial professional sensitivity, and be able to understand the nature of events in the midst of complexity of economic phenomena, and to express personal opinions.

3-3 Have creative consciousness and ability to respond to the changing economic environment and to develop innovative ideas and practice.

**4. Ability to use knowledge:** Have the ability to apply knowledge of Financial Management to solve practical problems, to conduct comprehensive analysis and research on complex problems in the field of Financial Management, and to propose corresponding countermeasures or solutions.

4-1 Have ability to track, analyse and research cutting-edge and topical issues in the application of Financial Management.

4-2 Have the ability to conduct comprehensive analysis and research on complex issues in the field of Financial Management.

4-3 Be able to apply a combination of professional knowledge and skills to propose appropriate responses or solutions to complex issues arising in the practice of Financial Management.

**5. Ability to use Information:** Be able to use modern scientific and technological tools to collect, analyse and process data and other information in Financial Management and related fields, be familiar with the use of common data analysis tools, and be able to use computer-aided systems to provide support for management decisions.

5-1 Have knowledge of basic methods of literature search and information seeking, and basic skills of information application.

5-2 Have consciousness of data applications and the ability to use modern scientific and technical tools and database resources to collect, analyse and process data and information in Financial Management and related fields.

5-3 Master the Big Data-driven approach in all aspects of Financial Management.

**6. Communication:** Have the ability to communicate effectively in writing and orally with peers in the industry and the public on issues related to financial management, with international communication skills.

6-1 Be able to express views accurately on professional issues, orally, in manuscripts, diagrams, etc.

6-2 Be able to communicate and interact effectively with industry peers and the public on issues in their area of expertise.

6-3 Have the ability to communicate cross-culturally, both verbally and in writing, and to solve basic problems in international Financial Management activities.

**7. Teamwork:** Be a team player with a sense of collaboration, be able to effectively use personal skills in financial management and related fields, and be able to communicate and cooperate with team members in a high quality manner, and understand the necessity of trade-offs in order to achieve team goals.

7-1 Be able to work collaboratively with team members in projects.

7-2 Be able to interface well with team members in comprehensive financial decision making projects to complete their own tasks.

7-3 Be able to work collaboratively with team members in practical projects, contribute to the achievement of team goals and develop certain team leadership skills.

**8. International perspective:** Pay attention to international trends and topical issues in the professional field, understand and respect the differences and diversity of different cultures in the world, and be familiar with cultural differences and different communication strategies in cross-border Financial Management.

8-1 Be proficient in at least one foreign language, understand the differences between Chinese and foreign accounting standards in the context of an integrated world economy, and deal with foreign-related business finances in a compliant and lawful manner.

8-2 Have an international perspective and understanding of the broader development of national economies and the dynamics of international business.

**9. Learning and Development:** Maintain physical and mental health, have a sense of lifelong learning and the ability to self-manage and learn independently, and be able to adapt to sustainable social development and achieve personal career development goals through continuous learning.

9-1 Have a positive attitude towards people, maintain physical and mental health, recognize the need for continuous exploration and learning, and have a sense of independent and lifelong learning.

9-2 Understand ways to expand their knowledge and abilities.

Be able to use appropriate methods of independent learning for the needs of personal or professional development in order to respond to the development of the industry in which they work.

## **(2) Type and title of vocational qualification**

This course is aligned to the Junior Accountant Certificate and the Certified Public Accountant Certificate, which are professional qualifications in accounting and finance.

## **(3) Career paths for graduates**

Graduates of this major should be able to adapt to the work of cashier, financial accounting and Financial Management positions in enterprises and institutions; be able to undertake financial consulting and auditing work in accounting firms; be able to undertake tax consulting and auditing work in taxation firms; and be able to work in accounting service positions in accounting service companies.

## **III. Schooling System**

Four years.

## **IV. Length of Study**

Flexible study period, generally four years, the minimum length of flexibility is not less than three years, the

longest not more than six years.

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

In order to graduate, students must complete the minimum number of credits required by the Instructive Cultivation Plan for each type of course, and complete the Extracurricular Class practical activities, with a total of 156 credits, and a Bachelor of Management degree if they meet the requirements for the award of a Bachelor's degree.

#### **VI. Discipline**

Management, Economics.

#### **VII. Core Courses**

Western Economics, Management, Principles of Accounting, Financial Accounting I & II, Financial Management I & II, Financial Analysis, Tax Law and Tax Accounting, Investment Economics, Management Accounting, Cost Accounting, Manual Simulation of Principles of Accounting, Simulation of Specific Accounting Standards, Corporate Strategy.

#### **VIII. Course Structure and Course Hours (excluding Extracurricular Class)**

| <b>Category</b>                 | <b>Total Credit</b> | <b>%</b> | <b>Total Course Hours</b> | <b>Theory Learning</b> | <b>Practical Training</b> |
|---------------------------------|---------------------|----------|---------------------------|------------------------|---------------------------|
| Public Fundamental Course       | 49.5                | 32       | 928                       | 838                    | 90                        |
| General Education               | 10                  | 7        | 160                       | 160                    | 0                         |
| Professional Fundamental Course | 22                  | 14       | 352                       | 336                    | 16                        |
| Professional Course             | 47                  | 30       | 752                       | 658                    | 94                        |
| Professional Practice           | 26.5                | 17       | 784                       | 0                      | 784                       |
| Total                           | 155                 | 100      | 2976                      | 1992                   | 984                       |
| <b>Theory:Practical(%)</b>      | 67:33               |          |                           |                        |                           |

## IX. Teaching schedule (1)

| Category                             | Type                                                              | Provided by                     | Course Code | Course Name                                                                                             | Assessment | Credit | Course Hours | Theory Learning | Practical Training | Recommended semester |
|--------------------------------------|-------------------------------------------------------------------|---------------------------------|-------------|---------------------------------------------------------------------------------------------------------|------------|--------|--------------|-----------------|--------------------|----------------------|
| Public Fundamental Course            | required                                                          | School of Marxism               | b1080001    | Basic Principles of Marxism                                                                             | test       | 3      | 48           | 42              | 6                  | Autumn 1             |
|                                      | required                                                          | School of Marxism               | b1080009    | Ethics and the Rule of Law                                                                              | 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               | b1080010    | Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics | test       | 3      | 48           | 42              | 6                  | Autumn 2             |
|                                      | required                                                          | School of Marxism               | b1080011    | Introductuon to Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era              | non-test   | 3      | 48           | 42              | 6                  | Spring 2             |
|                                      | required                                                          | School of Marxism               | -----       | Situation and Policy (Modules 1 to 4)                                                                   | non-test   | 2      | 32           | 28              | 4                  | Autumn 1 to Spring 2 |
|                                      | required                                                          | School of Marxism               | b1080008    | Labour Education A                                                                                      | non-test   | 0.5    | 16           | 16              |                    | Spring 1             |
|                                      | required                                                          | School of Mathematics, Physics  | b1020082    | Advanced MathematicsB1                                                                                  | test       | 4      | 64           | 64              |                    | Autumn 1             |
|                                      | required                                                          | School of Mathematics, Physics  | b1020083    | Advanced MathematicsB2                                                                                  | test       | 2      | 32           | 32              |                    | Spring 1             |
|                                      | required                                                          | School of Mathematics, Physics  | b1020012    | Linear Algebra                                                                                          | test       | 2      | 32           | 32              |                    | Spring 1             |
|                                      | required                                                          | School of Mathematics, Physics  | b1020013    | Probability Theory and Mathematical Statistics                                                          | test       | 2      | 32           | 32              |                    | Autumn 2             |
|                                      | required                                                          | School of Foreign Languages and | b1020018    | Academic Chinese                                                                                        | non-test   | 2      | 32           | 32              |                    | Autumn 1             |
|                                      | required                                                          | College of Physical Education   | -----       | Physical Education I to VI                                                                              | non-test   | 3      | 160          | 160             |                    | Autumn 1 to Autumn 4 |
|                                      | required                                                          | Others                          | b1110003    | Military skills                                                                                         | non-test   | 0.5    | 2W           |                 |                    | Autumn 1             |
|                                      | required                                                          | Others                          | b1110002    | Military theory                                                                                         | non-test   | 0.5    | 32           | 32              |                    | Spring 1             |
|                                      | required                                                          | Engineering Training            | b1090001    | Basic Engineering Training                                                                              | non-test   | 2      | 32           |                 | 32                 | Spring 1             |
|                                      | required                                                          | Others                          | b1110004    | Mental Health Education for University Students                                                         | non-test   | 2      | 32           | 16              | 16                 | Spring 1             |
|                                      | required                                                          | School of Computer and          | b1012001    | Applications and Practice of Artificial Intelligence                                                    | non-test   | 1      | 16           | 8               | 8                  | Spring 1             |
|                                      | required                                                          | School of Resources and         | b1013002    | Low-carbon and Ecological Civilization                                                                  | non-test   | 1      | 16           | 16              | 0                  | Autumn 1             |
|                                      | ★<br>Academic English(Selective, Choose 1 Modules for 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 Knowledge Expansion                                                                             | 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 Knowledge Expansion                                                                             | 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             |
|                                      | ★<br>Academic German                                              | School of Foreign Languages and | b1020040    | Academic German I                                                                                       | test       | 3      | 48           | 48              |                    | Autumn 1             |
|                                      |                                                                   | School of Foreign Languages and | b1020041    | Academic German II                                                                                      | test       | 3      | 48           | 48              |                    | Spring 1             |
|                                      |                                                                   | School of Foreign Languages and | b1020042    | Academic German III                                                                                     | test       | 4      | 64           | 64              |                    | Autumn 2             |
|                                      | ★<br>Academic Japanese                                            | School of Foreign Languages and | b1020077    | Academic Japanese I                                                                                     | test       | 3      | 48           | 48              |                    | Autumn 1             |
|                                      |                                                                   | School of Foreign Languages and | b1020078    | Academic Japanese II                                                                                    | test       | 3      | 48           | 48              |                    | Spring 1             |
|                                      |                                                                   | School of Foreign Languages and | b1020079    | Academic Japanese III                                                                                   | test       | 4      | 64           | 64              |                    | Autumn 2             |
| Subtotal (Public Fundamental Course) |                                                                   |                                 |             |                                                                                                         |            | 49.5   | 928          | 838             | 90                 |                      |
| General Education                    | selective                                                         | Art Education Center            | b0-----     | Aesthetic Education                                                                                     | non-test   | 2      | 32           | 32              |                    | Autumn, Spring       |
|                                      | selective                                                         | Each College                    | b0-----     | Social Sciences and Humanistic Qualities                                                                | non-test   | 4      | 64           | 64              |                    | Autumn, Spring       |
|                                      |                                                                   |                                 |             | Natural Sciences and Technology Innovation                                                              | non-test   | 4      | 64           | 64              |                    | Autumn, Spring       |
| Subtotal (General Education)         |                                                                   |                                 |             |                                                                                                         |            | 10     | 160          | 160             |                    |                      |

(★Note: The first foreign language is 10 credits in total, including 3 languages: Academic English, Academic German and Academic Japanese, choose the appropriate language as required; when Academic English is chosen, please choose the appropriate module in Module A, B, C)

### IX. Teaching schedule (2)

| Category                        | Type                                       | Provided by                           | Course Code | Course Name                                  | Assessment | Credit | Course Hours | Theory Learning | Practical Training | Recommended semester |
|---------------------------------|--------------------------------------------|---------------------------------------|-------------|----------------------------------------------|------------|--------|--------------|-----------------|--------------------|----------------------|
| Professional Fundamental Course | required                                   | School of Economics and Management    | b2030145    | Western Economics                            | test       | 4      | 64           | 64              |                    | Spring 1             |
|                                 | required                                   | School of Economics and Management    | b2030037    | Management Studies                           | 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    | Principles of Accounting                     | 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 (Finance)                       | test       | 3      | 48           | 48              |                    | Spring 1             |
|                                 | Subtotal (Professional Fundamental Course) |                                       |             |                                              |            | 22     | 352          | 336             | 16                 |                      |
| 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    | b2030413    | Management Accounting                        | test       | 3      | 48           | 40              | 8                  | Autumn 2             |
|                                 | required                                   | School of Economics and Management    | b2030414    | Cost Accounting                              | test       | 3      | 48           | 40              | 8                  | Spring 2             |
|                                 | required                                   | School of Economics and Management    | b2030093    | Multinational Finance                        | 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    | b2030416    | Corporate Strategy                           | non-test   | 3      | 48           | 40              | 8                  | Autumn 4             |
|                                 | Subtotal(Required Professional Course)     |                                       |             |                                              |            | 37     | 592          | 528             | 64                 |                      |
|                                 | ★                                          | Module A                              | b2030415    | Internal controls                            | non-test   | 3      | 48           | 40              | 8                  | Autumn 3             |
|                                 |                                            |                                       | b2030099    | Tax planning                                 | non-test   | 2      | 32           | 26              | 6                  | Spring 3             |
|                                 |                                            |                                       | b2030300    | International Settlement Theory and Practice | test       | 3      | 48           | 40              | 8                  | Autumn 4             |
|                                 |                                            | Module B                              | b2030417    | Financial Engineering                        | non-test   | 3      | 48           | 40              | 8                  | Autumn 3             |
|                                 |                                            |                                       | b2030167    | Theory and Practice of Portfolio Investment  | non-test   | 2      | 32           | 26              | 6                  | Spring 3             |
|                                 |                                            |                                       | b2030269    | Risk Investment                              | non-test   | 2      | 32           | 26              | 6                  | Autumn 4             |
|                                 |                                            |                                       | b2030418    | Ethics and Professionalism                   | non-test   | 3      | 48           | 40              | 8                  | Autumn 4             |
|                                 |                                            |                                       | b2030520    | Financial Data Mining and Analysis           | non-test   | 3      | 48           | 40              | 8                  | Autumn 3             |
|                                 |                                            |                                       | b2030172    | Asset Valuation                              | test       | 2      | 32           | 26              | 6                  | Autumn 4             |
|                                 |                                            |                                       | b2030418    | Ethics and Professionalism                   | non-test   | 3      | 48           | 40              | 8                  | Autumn 4             |
|                                 |                                            | Subtotal (Professional Module Course) |             |                                              |            | 10     | 160          | 132             | 28                 |                      |
|                                 | Select for 2 credits                       | School of Economics and Management    |             | Standards and Quality Management             | non-test   | 2      | 32           | 24              | 8                  | Autumn 3             |
|                                 |                                            | School of Economics and Management    | b2030501    | Digital Finance                              | non-test   | 2      | 32           | 24              | 8                  | Spring 3             |
|                                 |                                            | School of Economics and Management    | b2030515    | Research Design and Methods in Management    | non-test   | 2      | 32           | 24              | 8                  | Autumn 4             |
|                                 |                                            | School of Economics and Management    | b2030521    | Econometrics                                 | non-test   | 2      | 32           | 24              | 8                  | Spring 3             |
|                                 |                                            | School of Economics and Management    | b2030215    |                                              |            |        |              |                 |                    |                      |
|                                 | Subtotal (Selective Professional Course)   |                                       |             |                                              |            | 2      | 32           | 24              | 8                  |                      |
|                                 | Subtotal (Professional Course)             |                                       |             |                                              |            | 47     | 752          | 660             | 92                 |                      |

### IX. Teaching schedule (3)

| Category                         | Type     | Provided by                        | Course Code | Course Name                                                               | Assessment | Credit | Course Hours | Theory Learning | Practical Training | Recommended semester   |
|----------------------------------|----------|------------------------------------|-------------|---------------------------------------------------------------------------|------------|--------|--------------|-----------------|--------------------|------------------------|
| Professional Practice            | required | School of Economics and Management | b4000024    | the Program of Financial Management Innovation and Entrepreneurship       | non-test   | 2      | 48           |                 | 48                 | Spring 3               |
|                                  | required | School of Economics and Management | b4030034    | Principles of Accounting Manual Simulation                                | non-test   | 3      | 72           |                 | 72                 | Summer 1               |
|                                  | required | School of Economics and Management | b4030074    | Practice for Western Economics Simulation                                 | non-test   | 1      | 24           |                 | 24                 | Summer 1               |
|                                  | required | School of Economics and Management | b4030250    | Practice of Financial Visualization                                       | non-test   | 1      | 24           |                 | 24                 | Summer 1               |
|                                  | required | School of Economics and Management | b4030063    | Marketing Practice                                                        | non-test   | 1      | 24           |                 | 24                 | Autumn 2               |
|                                  | required | School of Economics and Management | b4030053    | Practice for Financial computerization                                    | non-test   | 2      | 48           |                 | 48                 | Spring 2               |
|                                  | required | School of Economics and Management | b4030052    | Accounting Standards Specific Simulation                                  | non-test   | 1.5    | 36           |                 | 36                 | Summer 2               |
|                                  | required | School of Economics and Management | b4030255    | Case Study on Digital and Intelligent Financial Management                | non-test   | 1.5    | 36           |                 | 36                 | Summer 2               |
|                                  | required | School of Economics and Management | b4030020    | Management Cost Accounting Simulation                                     | 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    | Financial Management Job Integration Simulation                           | non-test   | 2      | 48           |                 | 48                 | Summer 3               |
|                                  | required | School of Economics and Management | b4030064    | Tax Agent Simulation                                                      | non-test   | 1      | 24           |                 | 24                 | Summer 3               |
|                                  | required | School of Economics and Management | b4030099    | Financial Analysis Simulation                                             | non-test   | 2      | 48           |                 | 48                 | Summer 3               |
|                                  | required | School of Economics and Management | b4030200    | Labour Education B                                                        | non-test   | 0.5    | 16           |                 | 16                 | Spring 3               |
|                                  | required | School of Economics and Management | b4030130    | Financial Management Graduation Internship and Graduation Design (Thesis) | non-test   | 6      | 288          |                 | 288                | Spring 4               |
| Subtotal (Professional Practice) |          |                                    |             |                                                                           |            | 26.5   | 784          |                 | 784                |                        |
| Extracurricular Class            | required | Others                             | b5110001    | Extracurricular Class                                                     | non-test   | 1      | -            | -               | -                  | Autumn, Spring, Summer |
| Total                            |          |                                    |             |                                                                           |            | 156    | 2976         | 1992            | 984                |                        |

#### 1. Description of Professional Module Course:

Professional Module Courses are divided into modules according to different competency requirements, and students must take one of the modules and achieve the required credits for that module.

- (1) Module A: Focus on internal management
- (2) Module B: Focus on external corporate investment
- (3) Module C: Focusing on the enhancement of students' professional competence

#### 2. Explanation of the relevance of professional certificates to the course:

Students can take professional qualifications related to the profession through the courses of Principles of Accounting, Economic Law (Finance), Financial Accounting I, Financial Accounting II, Financial Management I, Financial Management II, Auditing, Tax Law and Tax Accounting, Internal Control, Risk Investment, Strategic Management of Business Examinations: Junior Accountant, Certified Public Accountant.

Students who have obtained the Junior Accountant qualification can apply for exemptions and credits for the Principles of Accounting and Economic Law (Finance) courses.

## X. Credit of 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.

## Appendix I: Matrix of Supporting Relationships of Graduation Requirements to Cultivation Objectives (√)

| Cultivation Objective<br>Graduation Requirements | Cultivation Objective 1 | Cultivation Objective 2 | Cultivation Objective 3 | Cultivation Objective 4 | Cultivation Objective5 |
|--------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| Graduation Requirement 1                         | √                       |                         |                         |                         | √                      |
| Graduation Requirement 2                         |                         | √                       | √                       | √                       |                        |
| Graduation Requirement 3                         | √                       |                         | √                       | √                       |                        |
| Graduation Requirement 4                         |                         | √                       |                         | √                       |                        |
| Graduation Requirement 5                         |                         | √                       | √                       | √                       |                        |
| Graduation Requirement 6                         |                         | √                       | √                       | √                       |                        |
| Graduation Requirements 7                        |                         | √                       | √                       |                         |                        |
| Graduation Requirement 8                         |                         |                         | √                       | √                       |                        |
| Graduation Requirement 9                         | √                       |                         |                         | √                       | √                      |

## Appendix II: Matrix of Supporting Relationships of Programs to Graduation Requirements (H/M/L)

| Serial No. | Course                                                                                                  | Graduation Requirements (GR) |      |      |      |      |      |      |      |      |
|------------|---------------------------------------------------------------------------------------------------------|------------------------------|------|------|------|------|------|------|------|------|
|            |                                                                                                         | GR 1                         | GR 2 | GR 3 | GR 4 | GR 5 | GR 6 | GR 7 | GR 8 | GR 9 |
| 1          | Outline of Modern Chinese History                                                                       | M                            |      |      |      |      |      |      |      |      |
| 2          | Basic Principles of Marxism                                                                             | M                            |      |      |      |      |      |      |      |      |
| 3          | Ethics and the Rule of Law                                                                              | M                            |      |      |      |      |      |      |      |      |
| 4          | Introduction to Mao Zedong Thought and the Theoretical System of Socialism with Chinese Characteristics | M                            |      |      |      |      |      |      |      |      |
| 5          | Introduction to Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era              | M                            |      |      |      |      |      |      |      |      |
| 6          | Situation and Policy (Modules 1 to 4)                                                                   | M                            |      |      |      |      |      |      |      |      |
| 7          | Labour Education A                                                                                      | M                            |      |      |      |      |      |      |      |      |
| 8          | Advanced MathematicsB                                                                                   | L                            | M    |      |      |      |      |      |      |      |
| 9          | Linear Algebra                                                                                          | L                            | M    |      |      |      |      |      |      |      |

| Serial No. | Graduation Requirements(GR)<br><br>Course                           | GR 1 | GR 2 | GR 3 | GR 4 | GR 5 | GR 6 | GR 7 | GR 8 | GR 9 |
|------------|---------------------------------------------------------------------|------|------|------|------|------|------|------|------|------|
|            |                                                                     |      |      |      |      |      |      |      |      |      |
| 10         | Probability Theory and Mathematical Statistics                      | L    | M    |      |      |      |      |      |      |      |
| 11         | Academic Chinese                                                    | M    |      |      |      |      | M    |      |      | L    |
| 12         | General English (Japanese, German )                                 |      |      |      |      |      | M    |      | M    | L    |
| 13         | General Education ( Social Sciences and Humanistic                  | M    |      |      |      |      |      |      |      | L    |
| 14         | Military skills                                                     | L    |      |      |      |      |      | L    |      |      |
| 15         | Military theory                                                     | L    |      |      |      |      |      |      |      |      |
| 16         | Basic Engineering Training                                          | L    |      |      |      |      |      | L    |      |      |
| 17         | Physical Education I to VI                                          |      |      |      |      |      |      | L    |      | M    |
| 18         | Mental Health Education for University Students                     |      |      |      |      |      | L    | L    |      | H    |
| 19         | Extracurricular Class                                               | L    |      |      |      |      | L    | L    |      |      |
| 20         | Management Studies                                                  |      | H    |      | M    |      |      |      |      |      |
| 21         | Principles of Accounting                                            |      | M    |      | L    |      |      |      |      |      |
| 22         | Applied Statistics                                                  |      | H    |      |      | H    |      |      |      | L    |
| 23         | Western Economics                                                   |      | M    |      | M    |      |      |      | L    |      |
| 24         | Economic Law (Finance)                                              | H    | H    |      |      |      | M    |      |      |      |
| 25         | Operations Management                                               |      | H    |      | M    |      |      | M    |      |      |
| 26         | Finance                                                             |      | M    |      | M    |      |      |      | M    |      |
| 27         | Financial Accounting I                                              |      | H    |      | H    |      | M    |      | H    |      |
| 28         | Financial Accounting II                                             |      | H    |      | H    |      | M    |      | H    |      |
| 29         | Financial Management I                                              |      | H    |      | H    |      | M    |      |      | H    |
| 30         | Financial Management II                                             |      | H    |      | H    |      | M    |      |      | H    |
| 31         | Financial Analysis                                                  |      | H    | H    | H    |      |      | M    |      |      |
| 32         | Audit                                                               | H    | H    |      |      | M    |      |      | H    |      |
| 33         | Tax Law and Tax Accounting                                          |      | H    |      | H    |      |      |      | M    | M    |
| 34         | Management Accounting                                               |      | H    |      | H    | H    |      | M    |      |      |
| 35         | Cost Accounting                                                     |      | H    | M    |      | H    |      |      |      |      |
| 36         | Multinational Finance                                               |      |      |      | H    |      | H    |      | H    |      |
| 37         | Investment economics                                                |      | M    |      | M    |      | M    |      |      |      |
| 38         | Corporate Strategy                                                  |      | H    | H    | H    |      |      | M    | H    |      |
| 39         | Internal controls                                                   | M    | M    |      | M    |      |      | M    |      |      |
| 40         | Tax planning                                                        |      | M    |      | H    |      | M    |      | M    |      |
| 41         | International Settlement Theory and Practice                        |      | H    |      |      | M    | H    |      | M    |      |
| 42         | Financial Engineering                                               |      | M    | H    | M    |      |      |      | M    |      |
| 43         | Risk Investment                                                     |      | M    | M    | M    |      | M    |      | M    |      |
| 44         | Ethics and Professionalism                                          | H    |      |      | H    |      |      | M    |      |      |
| 45         | Financial Data Mining and Analysis                                  |      | H    |      | M    | H    |      |      |      | L    |
| 46         | Asset Valuation                                                     |      | M    |      | M    | M    | M    |      |      |      |
| 47         | the Program of Financial Management Innovation and Entrepreneurship |      |      | M    |      |      |      | M    |      | M    |
| 48         | Principles of Accounting Manual Simulation                          | M    | M    |      | M    |      |      | M    |      |      |
| 49         | Practice for Western Economics Simulation                           |      | H    | H    |      |      |      | H    |      | M    |
| 50         | Practice of Financial Visualization                                 | L    |      |      |      | M    |      | H    |      | M    |
| 51         | Marketing Practice                                                  |      |      | M    |      |      | H    | M    | M    |      |
| 52         | Practice for Financial computerization                              |      | M    |      |      | M    |      | M    |      | M    |

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|------------|---------------------------------------------------------------------------|------|------|------|------|------|------|------|------|------|
|            | Course                                                                    |      |      |      |      |      |      |      |      |      |
| 53         | Accounting Standards Specific Simulation                                  |      | M    |      | M    |      |      | M    |      | M    |
| 54         | Case Study on Digital and Intelligent Financial Management                |      | M    |      | M    | M    |      | M    |      |      |
| 55         | Management Cost Accounting Simulation                                     |      | M    | M    | M    | H    |      |      |      |      |
| 56         | Big Data and Financial Decision Simulation                                |      | M    | M    |      | H    |      | H    |      |      |
| 57         | Financial Management Job Integration Simulation                           |      | M    |      | M    | M    |      | H    |      |      |
| 58         | Tax Agent Simulation                                                      |      | M    |      | M    |      | M    |      |      | L    |
| 59         | Financial Analysis Simulation                                             |      | H    | M    | H    | H    |      |      |      |      |
| 60         | Labour Education B                                                        | L    |      |      |      |      |      | M    |      | M    |
| 61         | Financial Management Graduation Internship and Graduation Design (Thesis) |      | H    |      | M    |      | H    |      |      | M    |
| 62         | Standards and Quality Management                                          |      | M    |      | M    |      |      | M    |      |      |
| 63         | Digital Finance                                                           |      | M    |      | M    |      |      | M    |      |      |
| 64         | Research Design and Methods in Management                                 |      | M    |      | M    |      |      | M    |      |      |
| 65         | Econometrics                                                              |      | M    |      | M    |      |      | M    |      |      |

Notes:

The strength of a course's support for graduation requirements is indicated by "H/high, M/medium, L/weak"; Strength of support is defined as the extent to which the course covers the graduation requirement indicator points, with H covering at least 80%, M at least 50%, and L at least 30%.