

Financial Management

(Grade 2023)

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

154 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, Case Studies in Financial Management.

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

Category	Total Credit	%	Total Course Hours	Theory Learning	Practical Training
Public Fundamental Course	47.5	31	896	814	82
General Education	10	7	160	160	0
Professional Fundamental Course	22	14	352	336	16
Professional Course	47	31	752	660	92
Professional Practice	26.5	17	784	0	784
Total	153	100	2944	1970	974
Theory:Practical(%)	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	Introduction to Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era	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	
	□ 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		
□ 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		
□ 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)							47.5	896	814	82	
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	b2030300	International Settlement Theory and Practice	test	3	48	40	8	Autumn 4	
			Subtotal(Required Professional Course)				37	592	528	64	
	Select different courses in different modules for 10 credits	Module A	b2030415	Internal controls	non-test	3	48	40	8	Autumn 3	
			b2030099	Tax planning	non-test	2	32	26	6	Spring 3	
			b2030416	Corporate Strategy	non-test	3	48	40	8	Autumn 4	
			b2030213	EXCEL Decision Simulation	non-test	2	32	26	6	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	
Module C		b2030418	Ethics and Professionalism	non-test	3	48	40	8	Autumn 4		
		b2030419	SPSS-based data analysis	non-test	3	48	40	8	Autumn 3		
		b2030075	Performance Management	non-test	2	32	26	6	Spring 3		
		b2030172	Asset Valuation	test	2	32	26	6	Autumn 4		
		b2030418	Ethics and Professionalism	non-test	3	48	40	8	Autumn 4		
		Subtotal (Selective Professional Course)				10	160	132	28		
		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	b4030110	Practice in a virtual business social environment (VBSE)	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	b4030005	Financial Management Case Study	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							154	2944	1970	974

1. Description of Selective Professional Course:

Selective Professional 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

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Cultivation Objective 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.	Course	Graduation Requirements(GR)								
		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	International Settlement Theory and Practice		H			M	H		H	
39	Internal controls	M	M		M			M		
40	Tax planning		M		H		M		M	
41	Corporate Strategy		H	H	H				M	
42	EXCEL Decision Simulation		M		M	M				M
43	Financial Engineering		M	H	M				M	
44	Theory and Practice of Portfolio Investment		M	M		M				M
45	Risk Investment		M	M	M		M		M	
46	Ethics and Professionalism	H			H			M		
47	SPSS-based data analysis		H		M	H				L
48	Performance Management		M	M			M	H		
49	Asset Valuation		M		M	M	M			
50	the Program of Financial Management Innovation and Entrepreneurship			M				M		M
51	Principles of Accounting Manual Simulation	M	M		M			M		
52	Practice for Western Economics Simulation		H	H				H		M

Serial No.	Course	Graduation Requirements (GR)								
		GR 1	GR 2	GR 3	GR 4	GR 5	GR 6	GR 7	GR 8	GR 9
54	Practice in a virtual business social environment (VBSE)	L				M		H		M
55	Marketing Practice			M			H	M	M	
56	Practice for Financial computerization		M			M		M		M
57	Accounting Standards Specific Simulation		M		M			M		M
58	Financial Management Case Study		M		M	M		M		
59	Management Cost Accounting Simulation		M	M	M	H				
60	Big Data and Financial Decision Simulation		M	M		H		H		
61	Financial Management Job Integration Simulation		M		M	M		H		
62	Tax Agent Simulation		M		M		M			L
63	Financial Analysis Simulation		H	M	H	H				
64	Labour Education B	L						M		M
65	Financial Management Graduation Internship and Graduation Design (Thesis)		H		M		H			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%.