

Teaching Program for Audit

(2015)

1. Training Goal: the Accounting Major is designed to equip students with a solid foundation in audit theories and knowledge, to develop critical and analytical skills, to master the fundamental professional knowledge and techniques, to apply the audit theories and analytical skills in practice, and to cultivate full-competence as accounting students and audit professionals.

2. School Years: 4 years full-time

3. Degree Awarded: Bachelor of Administration

4. Credit Requirements: The students should obtain 155 credits (off-class credits not included), including liberal compulsory courses for 55 credits, liberal optional courses for 9 credits, the foundational courses for 35 credits, compulsory courses for 39 credits, optional courses for 8 credits and synthetically applied courses for 9 credits. In the meantime, students should obtain 10 credits from off-class programs, and take the course “Health Education for Undergraduates”.

5. Requirements for Students from Hong Kong, Macao and Taiwan

According to the Education Department of Guangdong Province, the students from Hong Kong, Macao and Taiwan need not take courses from the sections of “Education of National Defense” and “Theory of Ideology and Politics”. The students should strictly follow the teaching program, taking courses in the other sections.

6. Requirements for Overseas Students

According to the Ministry of Education and Education Department of Guangdong Province, overseas students need not take courses from the section “Education of National Defense”. Overseas students of economic disciplines should take courses of political theory, while the students of other disciplines could apply to be excused from it. The overseas students who receive education with record of formal schooling should take courses “Chinese” and “A Survey of China”. Other courses should be taken strictly according to the teaching program.

7. Teaching Schedule

Table 1: The Reference Table of Audit to Earn Credits

Course Type	Course Nature	Due Credit	Due Credits for Each Term								Total
			1	2	3	4	5	6	7	8	
Public Courses	compulsory	55	18.5	10	4	9	7	4.5	2	0	53
	Limit	9	0	1	1	1	2	2	2	0	9
Discipline-Based Courses	compulsory	35	4	10	11	7	3	0	0	0	41
Specialized Courses	compulsory	39	1	3	7	4	10	12	2	0	39
	Limit	8	0	0	0	0	0	3	5	0	8
Comprehensive Application Courses	compulsory	9	0	0	0	0	1	1	2	5	9
Total		155	23.5	24	23	21	23	22.5	13	5	155

			180412	Academic English	2.0	16	32	32	0	0				2				★
			090834	College English IIIa	4.0	15	60	60	0	0	4							★
			090864	College English IIb	4.0	15	60	60	0	0	4							★
			090884	College English IVb	4.0	16	64	64	0	0			4					★
			090874	College English IIIb	4.0	16	64	64	0	0		4						★
			180264	English-Chinese/Chinese-English Translation	4.0	16	64	64	0	0			4					
			180412	Academic English	2.0	16	32	32	0	0				2				
		Education of Health	130452	Sports I	2.0	15	30	30	0	0	2							☆
			400015	Career Development and Planning for College Students	0.5	8	8	8	0	0	1							☆
			340031	The Mental Health of College Students	1.0	15	15	15	0	0	1							☆

		130462	Sports II	2.0	16	32	32	0	0		2							☆
		130472	Sports III	2.0	16	32	32	0	0					2				☆
		130482	Sports IV	2.0	16	32	32	0	0						2			☆
		400002	Essentials of Entrepreneurship	2.0	16	32	32	0	0						2			☆
		400025	Career Guidance	0.5	8	8	8	0	0						1			☆
		020132	Asset appraisal	2.0	16	32	32	0	0							2		☆
Total				55		862	754	46	62	19	10	4	9	7	5			
Limits	Public Courses	990032	General Education Elective(1)	1.0	16	16	16	0	0		1							☆
		990062	General Education Elective(2)	1.0	16	16	16	0	0			1						☆
		990072	General Education Elective(3)	2.0	16	16	16	0	0				1					☆
		000001	Humanities	2.0	16	16	16	0	0					2				☆
		000002	Nature Science	2.0	16	32	32	0	0							2		

			000003	Methodology	2.0	16	32	32	0	0							2		☆		
			Total		9		144	144				1	1	1	2	2	2		9		
Discipline-Based Courses	Computory	Discipline-Based Courses	010013	Management	3.0	16	48	48	0	0		3								★	
			100214	calculus I	4.0	15	60	60	0	0	4										★
			061083	micro-economics	3.0	15	45	45	0	0	3										★
			109415	calculus Ia	5.0	15	75	75	0	0	5										★
			109425	calculus IIa	5.0	16	80	80	0	0		5									★
			100024	Calculus II	4.0	16	64	64	0	0		4									★
			061093	macro-economics	3.0	16	48	48	0	0		3									★
			101044	linear algebra	4.0	16	64	64	0	0			4								★
			028013	accounting	3.0	16	48	48	0	0			3								★
			109235	linear algebra a	5.0	16	80	80	0	0			5								★
			109445	probability theory and statistics a	5.0	16	80	80	0	0				5							★
			020044	Finance management	4.0	16	64	64	0	0				4							★
			105014	probability	4.0	16	64	64	0	0				4							★

				theory and statistics																	
			040013	Statistics	3.0	16	48	48	0	0					3				★		
	Total				35		556	556			4	10	11	7	3						
Specialized Courses	Compulsory	Specialized Courses	029371	Profession introduction	1.0	5	15	15	0	0	3									★	
			020013	Primary Financial Accounting	3.0	16	48	48	0	0				3							★
			020284	Intermediate Financial Accounting (I)	4.0	16	64	64	0	0					4						★
			020294	Intermediate Financial Accounting (II)	3.0	16	48	16	32	0					3						★
			029302	ERP software I	2.0	8	32	0	32	0							4				★
			360102	ERP software II	2.0	8	32	0	32	0							4				★
			023053	Certified public accountants audit	3.0	16	48	48	0	0							3				★
			052083	Finance	3.0	16	48	48	0	0							3				★

			023053	Auditing basis	3.0	16	48	48	0	0					3				★
			020433	Internal control	3.0	16	48	48	0	0						3			
			023023	Internal audit	3.0	16	48	44	1	0						3			★
			023042	Audit simulation practice	2.0	11	33	33	0	0							3		★
			020112	Enterprise financial analysis	3.0	11	44	44	0	0							4		
			Total		39		624	556	68		3	3	7	4	14	12	3		
	Limits	Directi on Course s	020092	Financial	2.0	16	32	32	0	0					2				
020033			Advanced Financial Accounting	3.0	16	48	48	0	0						3				
030242			Tax planning	2.0	16	32	32	0	0						2				
020713			Cost accounting	3.0	16	48	4	0	0						3				
020723			Management accounting	3.0	11	44	44	0	0							4			
039283			Introduction to asset assessment	3.0	11	44	44	0	0								4		

Note:

★: Examination

☆: Investigation

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