# **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 an Education Department of Guangdong Province, overseas students need not take courses from the section "Education of National Defense". Oversea students of economic disciplines should take courses of political theory, while the students of other disciplines could apply to be excused from it. The oversea 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

Course Type	Course	Due			Due C	redits f	for Eac	h Term			Total
Course Type	Nature	Credit	1	2	3	4	5	6	7	8	Iotai
Public Courses	compulsory	55	18.5	10	4	9	7	4.5	2	0	53
Fublic Courses	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	compulsory	39	1	3	7	4	10	12	2	0	39
Courses	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

## Table 1: The Reference Table of Audit to Earn Credits

								A 11 o.	cation of	Hours		1	Allocatio	on of Ea	ch Term	ı by Wee	eks		
Course	Course	Course	Course			Weeks for	Total	Allo		nouis	1	2	3	4	5	6	7	8	Way of
Category	Nature	Туре	Identifier	Course Name	Credit	Studying	Credit	Lectur ing	Experi ment	Practice	15	16	16	16	16	16	16	15	Assessm ent
		EOND	140471	Military Theories(Milita ry Training)	1.0	15	15	15	0	0	1								\$
			140464	Cultivation of Ethics and Fundamentals of Law	4.0	15	60	48	0	12	4								*
Public Courses	Compu lsory	TOIAP	140193	The Fundamental Tenets of Marxism	3.0	16	48	32	0	16		3							*
			140222	Essentials of Modern and Contemporary History of China	2.0	16	32	32	0	0			2						*

# Table 2: The Teaching Program Schedule of Audit

		140473	An Introduction to Maoism and the Theoretical System of Socialism with Chinese Characteristics I	3.0	16	48	32	0	16				3			*
		140483	An Introduction to Maoism and the Theoretical System of Socialism with Chinese Characteristics II	3.0	16	48	32	0	16					3		*
-	Langua	119612	Computer Application Base	2.0	15	30	8	22	0	2						*
	Langua ge and Skills I	119463	Database Application Base	3.0	16	4	4	0	0		3					*
		121552	Writing in Practice	2.0	16	32	32	0	0			2				*

	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-Chines e/Chinese-Engl ish Translation	4.0	16	64	64	0	0			4				
	180412	Academic English	2.0	16	32	32	0	0				2			
	130452	Sports I	2.0	15	30	30	0	0	2						
Educat ion of Health	400015	Career Development and Planning for College Students	0.5	8	8	8	0	0	1						\$
	340031	TheMentalHealthofCollegeStudents	1.0	15	15	15	0	0	1						¥

		1					-	1		1		1				-	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			$\overrightarrow{x}$
		400002	Essentials of Entrepreneurshi p	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		$\overleftrightarrow$
		Total		55		862	754	46	62	19	10	4	9	7	5			
		990032	General Education Elective(1)	1.0	16	16	16	0	0		1							Ŕ
Limits	Public	990062	General Education Elective(2)	1.0	16	16	16	0	0			1						☆
Limits	Course s	990072	General Education Elective(3)	2.0	16	16	16	0	0				1					\$
		000001	Humanities	2.0	16	16	16	0	0					2				$\overleftrightarrow$
		000002	Nature Science	2.0	16	32	32	0	0						2			☆

			000003	Methodology	2.0	16	32	32	0	0							2	${\checkmark}$
				Total	9		144	144				1	1	1	2	2	2	9
			010013	Management	3.0	16	48	48	0	0		3						*
			100214	calculus I	4.0	15	60	60	0	0	4							*
			061083	micro-economi cs	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						*
Discipli ne-Base d	Compu lsory	Discipl ine-Ba sed	061093	macro-economi cs	3.0	16	48	48	0	0		3						*
Courses i		Course s	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				*

			040013	theory statisticsandStatistics	3.0	16	48	48	0	0					3		*
			Total		35		556	556			4	10	11	7	3		
			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			*
Speciali zed Courses	Compu lsory	Special ized Course	020294	Intermediate Financial Accounting (II)	3.0	16	48	16	32	0				3			*
Courses		S	029302	ERP software I	2.0	8	32	0	32	0					4		*
			360102	ERP software I I	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	30	11	44	44	0	0							4	
			Total	39		624	556	68		3	3	7	4	14	12	3	
		020092	Financial	2.0	16	32	32	0	0					2			
		020033	Advanced Financial Accounting	3.0	16	48	48	0	0					3			
	Directi	030242	Tax planning	2.0	16	32	32	0	0					2			
Limits	on Course s	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		

			029582	Government and public institution accounting	2.0	16	32	32	0	0					2			
			023062	Government audit	2.0	11	33	33	0	0					3			
			360093	Corporate behavior simulation	3.0	12	48	42	6	0					4			
			023033	Computer audit	3.0	11	44	12	32	0					3			
			023092	Audit project	2.0	11	33	33	0	0					3			
			Total		8		125	93	32	0				3	7			
			360232	Graduation Practice I	2.0	5	120	0	120	0						0		☆
			020771	Social research	1.0	3	0	0	0			0						\$
Compre	Compu	Applic ation	020231	Term Paper	1.0	0	0	0	0				0					
hensive Applicat ion	lsory	Course s	029251	Industry research	1.0	3	0	0	0					0				☆
Courses			020263	Thesis	3.0	5	0	0	0	0							0	$\overleftrightarrow$
			028072	Graduation Practice I I	2.0	10	0	0	0	0							0	☆
			Total		9		120		120									

Note:

★: Examination

 $\stackrel{}{\simeq}$ : Investigation

Program Chief: Xing Fengyun

Vice Dean: Xing Fengyun