会计学院 财务管理专业人才培养方案

**会计学院**

**财务管理专业2017年版人才培养方案**

**一、培养目标**

本专业培养适应现代市场经济需要，具备人文精神、科学素养和诚信品质，具备经济、管理、法律和财务管理等方面的知识和能力，能在营利性和非营利性机构从事财务管理方面工作的应用型、复合型人才。

**二、培养要求**

本专业毕业生应达到下列知识、能力、素质结构要求：1、知识结构要求：（1）掌握经济学、管理学的基本理论和基本知识；（2）掌握财务管理基本理论、基本方法和基本技能；（3）熟悉国内外与财务管理有关的政策、法规与惯例。2、能力结构要求：（1）具有较强的语言与文字表达、人际沟通、信息获取能力及分析和解决财务管理问题的基本能力；（2）了解本学科的理论前沿和发展动态；（3）掌握文献检索、资料查询的基本方法，具有一定的科学研究和实际工作的能力。3、素质结构要求：（1）具有较高的思想政治素质和诚实守信品质，良好的公民道德与职业道德素养；（2）具有良好的心理素质，较强的事业心和高度责任感，较强的法律意识和社会责任意识；（3）具有良好的表达能力与沟通能力，扎实的专业技术能力和良好的分析问题、解决问题的能力。

**三、主干学科**

工商管理、经济学

**四、专业核心课程**

宏观经济学、微观经济学、金融学、管理学、会计学基础、中级财务会计、财务管理基础理论与实务、财务管理专题理论与实务、成本会计、管理会计、资本市场运作、税收筹划、企业财务分析

**五、标准修业年限**

四年

**六、授予学位**

管理学学士

**七、修读要求**

学生应修满162学分（不含课外学分），其中通识必修课50学分，通识选修课15学分，学科基础课33学分、专业必修课53学分、专业限选课11 学分；同时，学生还须获得素质拓展课外10学分。按照教育厅规定，港澳台生不需修读“思想与政治”模块中的课程，其余课程应按照专业教学计划的要求修读。

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会计学院 财务管理专业人才培养方案

**财务管理专业表一：毕业学分要求**

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|  |  |  |  | 课程类型 |  | 课程性质 |  |  | 最低毕业学分 | | | |  |  |  |  |  | 辅修学分 | | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 通识课 |  | 必修 |  |  |  |  | 50.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 15.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 学科基础课 | |  | 必修 |  |  |  |  | 33.0 |  |  |  |  |  |  |  | 6.0 | |  |  |  |  |
|  |  |  |  | 专业课 |  | 必修 |  |  |  |  | 53.0 |  |  |  |  |  |  |  | 39.0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 11.0 |  |  |  |  |  |  |  | 0.0 | |  |  |  |  |
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|  |  |  |  |  | 合计 | |  |  |  |  | 162.0 |  |  |  |  |  |  |  | 45.0 | |  |  |  |  |
|  |  |  |  |  |  | **表二：教学计划进度** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 课 | 课 | 课 |  |  |  |  |  |  | 授 |  |  |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  |  |  |  |  | 总 |  |  |  |  |  |  |  |  |  |
| 程 | 程 | 程 |  | 课程 |  |  |  | 学 | 课 |  |  |  |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  |  |  |  | 实践学时 | | | | |  |  | 春 | 秋 |  |
|  |  | 课程名称 | |  | 学 | 理论 |  |  |  |
| 类 | 模 | 性 |  | 代码 |  | 分 | 周 |  |  |  |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 时 | 讲授 |  |  |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  |  |  |  | 数 |  | 实验 | | 实习 | | 其他 | | | 学 | 学 | 学 | 程 |  |
|  |  |  |  |  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
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|  |  |  |  |  | 按学期滚动开设的五门思想政治理论课共计15学分，建议修读学期为1-6学期 | | | | | | | | | | | | | | | |  |  |  |  |
|  |  |  |  | 16110201 |  | 军事理论(含军事训练) | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 思 |  |  | 16130303 | 毛泽东思想和中国特色社会主义理论 | | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  |  | 体系概论II | |  |  |  |  |  |  |
|  | 想 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 必 |  | 16025602 |  | 中国近现代史纲要 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 与 |  |  |  |  |  |  |  |  |
|  | 修 |  | 16048504 | 思想道德修养与法律基础 | | | 4 | 16 |  | 64 | 48 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 政 |  |  |  |  |  |  |  |
|  |  |  |  | 毛泽东思想和中国特色社会主义理论 | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 治 |  |  | 16023803 | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  |  | 体系概论I | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 16123602 |  | 形势与政策 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  |  |  | 1-6 | 否 |  |
|  |  |  |  | 16054403 |  | 马克思主义基本原理 | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 自 | 必 |  | 16131702 |  | 计算机应用基础 | | 2 | 15 |  | 30 | 8 | 22 |  |  | 0 |  | 0 |  |  | √ | 1 | 否 |  |
|  | 然 | 修 |  |  |  |  |  |  |  |  |  |
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| 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 识 | 科 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
| 修 |  |  |  |  |  |  |  |  |  |  |  |  |
| 课 | 技 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 文 | 必 |  | 16073203 |  | 大学语文 | | 3 | 15 |  | 45 | 45 | 0 |  |  | 0 |  | 0 |  |  | √ | 1 | 否 |  |
|  | 学 | 修 |  |  |  |  |  |  |  |  |  |
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|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 艺 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  | 必 |  |  | 体育选项8个学分，具体课程设置见《广东财经大学体育选项课程设置一览表》 | | | | | | | | | | | | | | | |  |  |  |  |
|  | 运 |  | 16234701 |  | 大学生健康教育 | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |
|  | 动 |  | 16145501 |  | 大学生心理健康教育 | | 1 | 16 |  | 16 | 16 | 0 |  |  | 0 |  | 0 |  |  |  | 2 | 否 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 健 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 康 | 修 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
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|  |  |  | 会计学院 | 财务管理专业人才培养方案 | | | | |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |  |
| 课 课 课 | |  |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 | |  |
|  |  |  |  | 总 |  |  |  |  |  |  |  |
| 程 程 程 | | 课程 |  |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 | |  |
|  |  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 |  | 学 | 理论 |  |  |  |
| 类 模 性 | | 代码 |  | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 | |  |
|  |  |  |  |  |  |  |
|  |  | 时 | 讲授 |  |  |  |  |  |  |
| 别 块 质 | |  |  |  |  | 数 | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 | |  |
|  |  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |  |
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| 创 必 | | 1614150X | 职业生涯与发展规划 | | 0.5 | 8 | 8 | 8 | 0 |  | 0 |  | 0 |  |  | 1 | 否 | |  |
|  |  |  |  |  |  |  |  |  |
| 16141202 | 创业基础 |  | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 | |  |
| 新 | |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1614480X |  |  | 0.5 | 8 | 8 | 8 | 0 |  | 0 |  | 0 |  |  | 6 |  |  |  |
| 与 |  | 就业指导 |  |  |  |  |  | 否 | |  |
| 创 选 | |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |
| 业 修 | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

表 大学英语课程14学分，实行A、B两个层次的分层分类教学。学生入学后，依据高考成绩遴选进入相应的课程体

必

达 系修读。A层课程体系为：《大学英语III》、《大学英语IV》、《英汉/汉英翻译》和《学术英语》；B层课程

修

与 体系为：《大学英语II》、《大学英语III》、《大学英语IV》和《学术英语》。

沟 选

通 见《广东财经大学2017版通识选修课程设置一览表》

修

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|  | 跨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 学 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 科 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 、 |  | 见《其他专业人才培养方案中开设的学科基础课程和专业课程》 | | | | | | | |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |
|  | 跨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 法 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 治 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 会 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 维 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 修 |  |  |  |  |  |  |  |  |
|  | 方 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 法 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16177804 | 微积分Ⅰ | 4 | 15 | 60 | 60 | 0 |  | 0 | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16175904 | 微积分Ia | 4 | 15 | 60 | 60 | 0 |  | 0 | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16068104 | 微积分II | 4 | 16 | 64 | 64 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 学 | |  | 16096303 | 微观经济学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 科 基 | | 必 | 16185304 | 微积分IIa | 4 | 16 | 64 | 64 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 基 础 | | 16025803 | 管理学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 修 |  |  |  |
| 础 课 | | 16047903 | 经济法 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 是 |  |
|  |  |  |  |
| 课 | |  | 16140803 | 线性代数 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16071103 | 线性代数a | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16000903 | 宏观经济学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16096803 | 金融学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 | √ |  | 4 | 是 |  |

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会计学院 财务管理专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  | 总 |  |  |  |  |  |  |  |
| 程 | 程 | 程 | 课程 |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 | 学 | 理论 |  |  |  |
| 类 | 模 | 性 | 代码 | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |
|  | 时 | 讲授 |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  | 数 | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 |  |
|  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16173604 | 概率论与数理统计 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16097004 | 概率论与数理统计a | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16046303 | 统计学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  | 16314201 | 财务管理专业导论 | 1 | 15 | 15 | 16 | 0 |  | 0 |  | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16143203 | 财务会计基础 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 2 | 是 |  |
|  |  |  | 16165504 | 中级财务会计学（上） | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 3 | 是 |  |
|  |  |  | 16013004 | 中级财务会计学（下） | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  |  |  | 16071503 | 税法 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  | 专 |  | 16073903 | 会计信息系统 | 3 | 16 | 48 | 16 | 32 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  | 业 | 必 | 16066803 | 成本会计 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  | 基 | 修 | 16089604 | 财务管理基础理论与实务 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  | 础 |  | 16178303 | 财务管理专题理论与实务 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16087603 | 企业财务分析 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16077903 | 管理会计 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16133503 | 资本市场运作 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16104002 | 财务管理专业综合实验课 | 2 | 11 | 32 | 0 | 32 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16164401 | 企业财务通则及案例专题 | 1 | 11 | 16 | 16 | 0 |  | 0 |  | 0 |  | √ | 7 | 是 |  |
|  |  |  | 16165303 | 商业银行经营管理 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  |  |  | 16165303 | 商业银行经营管理 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
| 专 |  |  | 16026002 | 投资基金管理与运作 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
| 业 |  |  | 16026002 | 投资基金管理与运作 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
| 课 |  |  | 16011302 | 税收筹划 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16011302 | 税收筹划 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16016703 | 内部控制与风险管理 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16176703 | 运营管理 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  | 专 |  | 16008702 | 证券投资学 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  | 16019303 | 西方会计（英） | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  | 业 | 选 |  |  |  |  |
|  | 16089703 | 公司战略与风险管理 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  | 方 | 修 |  |  |  |  |
|  | 16178402 | 西方会计（英） | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  | 向 |  |  |  |  |  |
|  |  | 16160103 | 金融计量学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 5 | 否 |  |
|  |  |  |  |  |  |  |
|  |  |  | 16107303 | 高级财务会计学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  | 16178504 | 审计学 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  | 16122003 | 资产评估概论 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  | 16107303 | 高级财务会计学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  | 16127303 | 高级管理会计 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  | 16178504 | 审计学 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  | 16171402 | 跨国公司财务（英） | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16031102 | 综合理财规划 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |

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会计学院 财务管理专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | 16104202 | 价值工程与价值链管理 | 2 | 11 | 32 | 32 | 0 | 0 | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16104102 | 行为金融学 | 2 | 11 | 32 | 32 | 0 | 0 | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16171402 | 跨国公司财务（英） | 2 | 11 | 32 | 32 | 0 | 0 | 0 |  | √ | 7 | 否 |  |
|  | 综 |  | 16123801 | 学年论文 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |  | √ | 5 | 否 |  |
|  |  | 16087403 | 企业行为模拟 | 3 | 12 | 48 | 0 | 48 | 0 | 0 | √ |  | 6 | 否 |  |
|  | 合 | 必 |  |  |
|  | 16072202 | 毕业实习I(校内仿真综合实习) | 2 | 5 | 120 | 120 | 0 | 0 | 0 |  | √ | 7 | 否 |  |
|  | 运 | 修 |  |  |
|  | 16231805 | 毕业论文 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | √ | √ | 8 | 是 |  |
|  | 用 |  |  |
|  |  | 16002302 | 毕业实习II（校外实地实习） | 2 | 10 | 0 | 0 | 0 | 0 | 0 | √ | √ | 8 | 否 |  |
|  |  |  |  |
| 1、通识选修课修读要求为15学分，学生至少修读4个模块。 | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
| 2、辅修专业 | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |
| （1）辅修专业须跨学科门类修读，从第3学期始，学生可以选择修读辅修课程。 | | | | | | | | |  |  |  |  |  |  |  |  |
| （2）注明辅修的课程学分须为45学分。 | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
| （3）“跨学科、跨专业”模块中的课程与辅修课程中完全相同的，可以等效共用。 | | | | | | | | |  |  |  |  |  |  |  |  |
| （4）30≦获得学分﹤45且达到颁发辅修专业毕业证书条件者，颁发辅修专业毕业证书；获得45学分且达到授予辅修专业 | | | | | | | | | | | | | | | |  |
| 学士学位条件者，授予辅修专业学士学位。 | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 专业负责人:周茜 | | | |  |  |  |  |  |  | 单位领导签字:庄学敏 | | | | | |  |

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会计学院 会计学（国际会计ACCA）专业人才培养方案

**会计学院**

**会计学（国际会计ACCA）专业2017年版人才培养方案**

**一、培养目标**

本实验区培养适应现代市场经济需要，具备人文精神、科学素养和诚信品质，具备国际视野和意识，具备经济、管理、法律和会计学等方面的知识和能力，能够在国际注册会计师行业从事审计工作，或者在营利性和非营利性机构从事会计实务工作的复合型、应用型专门人才。

**二、培养要求**

本专业毕业生应达到下列知识、能力、素质结构要求：1、知识结构要求：（1）掌握经济学、管理学和会计学的基本理论、基本方法和基本技能；（2）掌握会计学的定性和定量分析方法；（3）熟悉国内外与会计相关的方针、政策和法规以及国际会计惯例；（4）了解本学科的理论前沿和发展动态。2、能力结构要求：（1）具有较强的语言与文字表达、人际沟通、信息获取能力；（2）精通国际会计惯例，具备能够熟练运用专业知识分析和解决会计问题的基本能力；（3）掌握文献检索、资料查询的基本方法，具有一定的科学研究能力、自学能力及实际工作能力。3、素质结构要求：（1）具有较高的思想政治素质和诚实守信品质；（2）具有良好的公民道德与职业道德素养；（3）具有良好的心理素质；（4）具有较强的事业心和高度责任感，较强的法律意识和社会责任意识；（5）具有良好的表达与沟通能力，扎实的专业技术能力和良好的分析和解决问题能力。

**三、主干学科**

工商管理、经济学

**四、专业核心课程**

管理学、统计学、经济法（CPA）、会计师与企业(F1)、管理会计(F2)、财务会计（F3）、公司法与商法（F4）、绩效管理（F5）、税务（F6）、财务报告（F7）、审计与认证业务（F8）、财管管理（F9）、会计(CPA)、审计(CPA)等

**五、标准修业年限**

四年

**六、授予学位**

管理学学士

**七、修读要求**

学生应修满160学分（不含课外学分），其中通识必修课46学分、通识选修课15学分，学科基础课27学分，专业必修课58学分、专业选修课14学分；同时，学生还须获得10 个素质拓展课外学分。

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会计学院 会计学（国际会计ACCA）专业人才培养方案

**国际会计（ACCA）创新实验区专业表一：毕业学分要求**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | 课程类型 |  | 课程性质 |  |  | 最低毕业学分 | | | |  |  |  |  |  | 辅修学分 | | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 通识课 |  | 必修 |  |  |  |  | 46.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 15.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 学科基础课 | |  | 必修 |  |  |  |  | 27.0 |  |  |  |  |  |  |  | 0.0 | |  |  |  |  |
|  |  |  |  | 专业课 |  | 必修 |  |  |  |  | 58.0 |  |  |  |  |  |  |  | 0.0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 14.0 |  |  |  |  |  |  |  | 0.0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 合计 | |  |  |  |  | 160.0 |  |  |  |  |  |  |  | 0.0 | |  |  |  |  |
|  |  |  |  |  |  | **表二：教学计划进度** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 学时分配 | | | | |  |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  |  |  |  | 授 |  |  |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  |  |  |  |  | 总 |  |  |  |  |  |  |  |  |  |
| 程 | 程 | 程 |  | 课程 |  |  |  | 学 | 课 |  |  |  |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  |  |  |  | 实践学时 | | | | |  |  | 春 | 秋 |  |
|  |  | 课程名称 | |  | 学 | 理论 |  |  |  |
| 类 | 模 | 性 |  | 代码 |  | 分 | 周 |  |  |  |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 时 | 讲授 |  |  |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  |  |  |  | 数 |  | 实验 | | 实习 | | 其他 | | | 学 | 学 | 学 | 程 |  |
|  |  |  |  |  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | | |  |  |  | |  |  | |  | |  | |  |  |  |  |  |  |
|  |  |  |  |  | 按学期滚动开设的五门思想政治理论课共计15学分，建议修读学期为1-6学期 | | | | | | | | | | | | | |  |  |  |  |  |  |
|  |  |  |  | 16110201 |  | 军事理论(含军事训练) | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 思 |  |  | 16123602 |  | 形势与政策 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  |  |  | 1-6 | 否 |  |
|  |  |  | 16054403 |  | 马克思主义基本原理 | | 3 | 16 |  | 48 | 45 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 想 |  |  |  |  |  |  |  |  |  |
|  | 必 |  | 16025602 |  | 中国近现代史纲要 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 与 |  |  |  |  |  |  |  |  |
|  | 修 |  |  | 毛泽东思想和中国特色社会主义理论 | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 政 |  | 16130303 | 3 | 16 |  | 48 | 45 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  |  | 体系概论II | |  |  |  |  |  |  |
|  | 治 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16023803 | 毛泽东思想和中国特色社会主义理论 | | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 体系概论I | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 16048504 | 思想道德修养与法律基础 | | | 4 | 16 |  | 64 | 48 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 自 | 必 |  | 16131702 |  | 计算机应用基础 | | 2 | 16 |  | 32 | 8 | 24 |  |  | 0 |  | 0 |  | √ |  | 2 | 否 |  |
|  | 然 | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 通 | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 科 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
| 识 | 修 |  |  |  |  |  |  |  |  |  |  |  |  |
| 技 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 课 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 文 | 必 |  | 16073203 |  | 大学语文 | | 3 | 16 |  | 48 | 48 | 0 |  |  | 0 |  | 0 |  |  | √ | 5 | 否 |  |
|  |  |  |  |  |  |  |  |  |  |
|  | 学 | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 艺 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 术 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  | 必 |  |  | 体育选项8个学分，具体课程设置见《广东财经大学体育选项课程设置一览表》 | | | | | | | | | | | | | | | |  |  |  |  |
|  |  |  | 16234701 |  | 大学生健康教育 | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 运 | 修 |  |  |  |  |  |  |  |  |  |  |
|  |  | 16145501 |  | 大学生心理健康教育 | | 1 | 16 |  | 16 | 16 | 0 |  |  | 0 |  | 0 |  |  |  | 2 | 否 |  |
|  | 动 |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 健 | 选 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
|  | 康 | 修 |  |  |  |  |  |  |  |  |  |  |  |  |
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会计学院 会计学（国际会计ACCA）专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  | 总 |  |  |  |  |  |  |  |
| 程 | 程 | 程 | 课程 |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  | 实践学时 | | | |  | 春 | 秋 |  |
| 课程名称 | 学 | 理论 |  |  |
| 类 | 模 | 性 | 代码 | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |
|  | 时 | 讲授 |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  | 数 | 实验 | 实习 | | 其他 | | 学 | 学 | 学 | 程 |  |
|  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 创 | 必 | 1614150X | 职业生涯与发展规划 | 0.5 | 8 | 8 | 8 | 0 |  | 0 |  | 0 |  |  | 1 | 否 |  |
|  |  |  |  |  |  |  |  |
|  | 16141202 | 创业基础 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  | 新 | 修 |  |  |  |  |
|  | 与 | 1614480X | 就业指导 | 0.5 | 8 | 8 | 8 | 0 |  | 0 |  | 0 |  |  | 6 | 否 |  |
|  |  |  |  |  |  |  |
|  | 创 | 选 |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | |  |  |  |  |  |  |  |  |
|  | 业 | 修 |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16226802 | 英语读写(上) | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  | 表 | 必 | 16086402 | 英语听力 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  | 达 | 16239402 | 英语口语 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
|  | 修 |  |  |  |  |
|  | 与 | 16231102 | 英语读写(下) | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
|  |  |  |  |  |  |
|  | 沟 |  | 16231602 | 学术英语（管理类） | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  | 通 | 选 |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | |  |  |  |  |  |  |  |  |
|  |  | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 跨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 学 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 科 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 、 |  | 见《其他专业人才培养方案中开设的学科基础课程和专业课程》 | | | | | | | | |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |
|  | 跨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 专 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 业 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 法 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 治 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | |  |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |
|  | 社 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 会 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 思 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 维 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | |  |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |
|  | 方 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 法 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16177804 | 微积分Ⅰ | 4 | 15 | 60 | 60 | 0 |  | 0 |  | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16175904 | 微积分Ia | 4 | 15 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 1 | 否 |  |
| 学 |  |  | 16025803 | 管理学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  |  | 16068104 | 微积分II | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
| 科 | 基 |  |  |  |  |  |
| 必 | 16185304 | 微积分IIa | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
| 基 | 础 |  |  |  |  |
| 修 | 16071103 | 线性代数a | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
| 础 | 课 |  |  |  |  |
|  | 16173203 | 经济法(CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
| 课 |  |  |  |  |  |  |
|  |  | 16140803 | 线性代数 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
|  |  |  |  |  |  |  |
|  |  |  | 16173604 | 概率论与数理统计 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16097004 | 概率论与数理统计a | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |

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会计学院 会计学（国际会计ACCA）专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  | 总 |  |  |  |  |  |  |  |
| 程 | 程 | 程 | 课程 |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 | 学 | 理论 |  |  |  |
| 类 | 模 | 性 | 代码 | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |
|  | 时 | 讲授 |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  | 数 | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 |  |
|  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16029903 | 经济学原理 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  | 16046303 | 统计学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  | 16143203 | 财务会计基础 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  |  |  | 16317701 | 国际会计（ACCA）创新实验区专业导 | 1 | 16 | 16 | 16 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  |  |  |  | 论 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16003603 | 管理会计(F2) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  |  |  | 16073602 | 会计师与企业(F1) | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  |  |  | 16033103 | 绩效管理(F5) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
|  | 专 |  | 17003004 | 会计（CPA）Ⅰ | 4 | 64 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
|  |  | 16150603 | 财务会计(F3) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
|  | 业 | 必 |  |  |  |  |
|  | 16129904 | 税务(F6) | 4 | 12 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
|  | 基 | 修 |  |  |  |  |
|  | 16134904 | 财务报告(F7) | 4 | 12 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  | 础 |  |  |  |  |  |
|  |  | 16157103 | 公司法与商法(F4) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  |  |  |  |  |
|  |  |  | 17003104 | 会计（CPA）Ⅱ | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16003103 | 税法(CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
| 专 |  |  | 16174803 | 财务成本管理(CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
| 业 |  |  | 16014703 | 财务管理(F9) | 3 | 12 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
| 课 |  |  | 16136703 | 审计(CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  | 16086904 | 审计与认证业务(F8) | 4 | 12 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  | 16011302 | 税收筹划 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  | 16008603 | 商务分析(P3) | 3 | 12 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 专 |  | 16030803 | 专业会计师(P1) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 业 | 选 | 16054303 | 公司报告(P2) | 3 | 12 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 方 | 修 | 16168503 | 公司战略与风险管理（CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 向 |  | 16105803 | 高级业绩管理(P5) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16128003 | 内部控制 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16004803 | 高级财务管理(P4) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  | 综 |  | 16123801 | 学年论文 | 1 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 合 | 必 | 17003204 | 毕业实习 | 4 | 10 | 10 | 10 | 0 |  | 0 |  | 0 | √ | √ | 8 | 否 |  |
|  | 运 | 修 | 16231805 | 毕业论文 | 5 | 5 | 0 | 0 | 0 |  | 0 |  | 0 | √ | √ | 8 | 否 |  |
|  | 用 |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 专业负责人:郭剑花 | | | |  |  |  |  |  |  |  | 单位领导签字:庄学敏 | | | | | | |  |

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会计学院 会计学专业人才培养方案

**会计学院**

**会计学专业2017年版人才培养方案**

**一、培养目标**

本专业培养适应现代市场经济需要，具备人文精神、科学素养和诚信品质，具备经济、管理、法律和会计学等方面的知识和能力，能在营利性和非营利性机构从事会计方面工作的应用型、复合型专业人才。

**二、培养要求**

本专业毕业生应达到下列知识、能力、素质结构要求：1、知识结构要求：（1）掌握经济学、管理学和会计学的基本理论、基本方法和基本技能；（2）掌握会计学的定性和定量分析方法；（3）熟悉国内外与会计相关的方针、政策和法规以及国际会计惯例。2、能力结构要求：（1）具有较强的语言与文字表达、人际沟通、信息获取能力及分析和解决会计问题的基本能力；（2）了解本学科的理论前沿和发展动态；（3）掌握文献检索、资料查询的基本方法，具有一定的科学研究和实际工作能力。3、素质结构要求：（1）具有较高的思想政治素质和诚实守信品质，良好的公民道德与职业道德素养；（2）具有良好的心理素质，较强的事业心和高度责任感，较强的法律意识和社会责任意识；（3）具有良好的表达与沟通能力，扎实的专业技术能力和良好的分析问题、解决问题的能力。

**三、主干学科**

工商管理、经济学

**四、专业核心课程**

经济法、管理学、会计学基础、中级财务会计学、财务管理、会计信息系统、审计学、成本会计、管理会计、金融会计、高级财务会计学、会计学专业综合实验课、税法

**五、标准修业年限**

四年

**六、授予学位**

管理学学士

**七、修读要求**

学生应修满162学分（不含课外学分），其中通识必修课50学分、通识选修课15学分，学科基础课33学分，专业必修课51学分、专业选修课13学分；同时，学生还须获得10个素质拓展课外学分。其中，按照教育厅规定，港澳台生不需修读“思想与政治”模块中的课程，其余课程应按照专业教学计划的要求修读。

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会计学院 会计学专业人才培养方案

**会计学专业表一：毕业学分要求**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | 课程类型 |  | 课程性质 |  |  | 最低毕业学分 | | | |  |  |  |  |  | 辅修学分 | | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 通识课 |  | 必修 |  |  |  |  | 50.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 15.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 学科基础课 | |  | 必修 |  |  |  |  | 33.0 |  |  |  |  |  |  |  | 6.0 | |  |  |  |  |
|  |  |  |  | 专业课 |  | 必修 |  |  |  |  | 51.0 |  |  |  |  |  |  |  | 40.0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 13.0 |  |  |  |  |  |  |  | 0.0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 合计 | |  |  |  |  | 162.0 |  |  |  |  |  |  |  | 46.0 | |  |  |  |  |
|  |  |  |  |  |  | **表二：教学计划进度** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 学时分配 | | | | |  |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  |  |  |  | 授 |  |  |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  |  |  |  |  | 总 |  |  |  |  |  |  |  |  |  |
| 程 | 程 | 程 |  | 课程 |  |  |  | 学 | 课 |  |  |  |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  |  |  |  | 实践学时 | | | | |  |  | 春 | 秋 |  |
|  |  | 课程名称 | |  | 学 | 理论 |  |  |  |
| 类 | 模 | 性 |  | 代码 |  | 分 | 周 |  |  |  |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 时 | 讲授 |  |  |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  |  |  |  | 数 |  | 实验 | | 实习 | | 其他 | | | 学 | 学 | 学 | 程 |  |
|  |  |  |  |  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | | |  |  |  | |  |  | |  | |  | | |  |  |  |  |  |
|  |  |  |  |  | 按学期滚动开设的五门思想政治理论课共计15学分，建议修读学期为1-6学期 | | | | | | | | | | | | | | | |  |  |  |  |
|  |  |  |  | 16110201 |  | 军事理论(含军事训练) | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 思 |  |  | 16025602 |  | 中国近现代史纲要 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  | 16054403 |  | 马克思主义基本原理 | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 想 |  |  |  |  |  |  |  |  |  |
|  | 必 |  | 16023803 | 毛泽东思想和中国特色社会主义理论 | | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 |  |  |
|  | 与 |  |  |  |  |  |  | 否 |  |
|  | 修 |  |  | 体系概论I | |  |  |  |  |  |  |
|  | 政 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 毛泽东思想和中国特色社会主义理论 | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 治 |  |  | 16130303 | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  |  | 体系概论II | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 16123602 |  | 形势与政策 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  |  |  | 1-6 | 否 |  |
|  |  |  |  | 16048504 | 思想道德修养与法律基础 | | | 4 | 16 |  | 64 | 48 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 自 | 必 |  | 16131702 |  | 计算机应用基础 | | 2 | 15 |  | 30 | 8 | 22 |  |  | 0 |  | 0 |  |  | √ | 1 | 否 |  |
|  | 然 | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 通 | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 识 | 科 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
| 修 |  |  |  |  |  |  |  |  |  |  |  |  |
| 课 | 技 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | 文 | 必 |  | 16073203 |  | 大学语文 | | 3 | 15 |  | 45 | 45 | 0 |  |  | 0 |  | 0 |  |  | √ | 1 | 否 |  |
|  | 学 | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 艺 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 术 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | | |  |  |  | |  |  | |  | |  | | |  |  |  |  |  |
|  |  | 必 |  |  | 体育选项8个学分，具体课程设置见《广东财经大学体育选项课程设置一览表》 | | | | | | | | | | | | | | | |  |  |  |  |
|  | 运 |  | 16234701 |  | 大学生健康教育 | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |
|  | 动 |  | 16145501 |  | 大学生心理健康教育 | | 1 | 16 |  | 16 | 16 | 0 |  |  | 0 |  | 0 |  |  |  | 2 | 否 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 健 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 康 | 修 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
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|  |  |  | 会计学院 | 会计学专业人才培养方案 | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |  |
| 课 课 课 | |  |  |  |  | 授 |  |  |  |  | 学期 | | 议 | 辅 | |  |
|  |  |  |  | 总 |  |  |  |  |  |  |  |  |
| 程 程 程 | | 课程 |  |  | 学 | 课 |  |  |  |  |  |  |  |  |  | 修 | 修 | |  |
|  |  |  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 |  | 学 |  | 理论 |  |  |  |
| 类 模 性 | | 代码 |  | 分 | 周 |  |  |  |  |  |  | 季 | 季 | 读 | 课 | |  |
|  |  |  |  |  |  |  |
|  |  | 时 |  | 讲授 |  |  |  |  |  |  |
| 别 块 质 | |  |  |  |  | 数 |  | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 | |  |
|  |  |  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |
| 创 必 | | 1614150X | 职业生涯与发展规划 |  | 0.5 | 8 | 8 |  | 8 | 0 |  | 0 |  | 0 |  |  | 1 | 否 | |  |
|  |  |  |  |  |  |  |  |  |  |
| 16141202 | 创业基础 |  | 2 | 16 | 32 |  | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 | |  |
| 新 | |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1614480X |  |  | 0.5 | 8 | 8 |  | 8 | 0 |  | 0 |  | 0 |  |  | 6 |  |  |  |
| 与 |  | 就业指导 |  |  |  |  |  |  | 否 | |  |
| 创 选 | |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | | |  |  |  |  |  |  |  |
| 业 修 | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

表 大学英语课程14学分，实行A、B两个层次的分层分类教学。学生入学后，依据高考成绩遴选进入相应的课程体

必

达 系修读。A层课程体系为：《大学英语III》、《大学英语IV》、《英汉/汉英翻译》和《学术英语》；B层课程

修

与 体系为：《大学英语II》、《大学英语III》、《大学英语IV》和《学术英语》。

沟 选

通 见《广东财经大学2017版通识选修课程设置一览表》

修

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 跨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 学 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 通 | 科 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 识 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 、 |  | 见《其他专业人才培养方案中开设的学科基础课程和专业课程》 | | | | | | | |  |  |  |  |  |  |
| 课 | 修 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 跨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 专 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 业 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 法 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 治 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |
|  | 社 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 会 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 思 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 维 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |
|  | 方 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 法 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16177804 | 微积分Ⅰ | 4 | 15 | 60 | 60 | 0 |  | 0 | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16175904 | 微积分Ia | 4 | 15 | 60 | 60 | 0 |  | 0 | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16025803 | 管理学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 学 |  |  | 16185304 | 微积分IIa | 4 | 16 | 64 | 64 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 科 基 | | 必 | 16096303 | 微观经济学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 基 础 | | 16068104 | 微积分II | 4 | 16 | 64 | 64 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 修 |  |  |  |
| 础 课 | | 16000903 | 宏观经济学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  |  |
| 课 |  |  | 16047903 | 经济法 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16140803 | 线性代数 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16071103 | 线性代数a | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16097004 | 概率论与数理统计a | 4 | 16 | 64 | 64 | 0 |  | 0 | 0 | √ |  | 4 | 否 |  |

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会计学院 会计学专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  | 总 |  |  |  |  |  |  |  |
| 程 | 程 | 程 | 课程 |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 | 学 | 理论 |  |  |  |
| 类 | 模 | 性 | 代码 | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |
|  | 时 | 讲授 |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  | 数 | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 |  |
|  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 学 |  |  | 16173604 | 概率论与数理统计 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
| 科 | 基 | 必 | 16096803 | 金融学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
| 基 | 础 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 修 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 础 | 课 | 16046303 | 统计学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  |  |  |  |  |
| 课 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16312501 | 会计学专业导论 | 1 | 15 | 15 | 15 | 0 |  | 0 |  | 0 |  | √ | 1 | 是 |  |
|  |  |  | 16143203 | 财务会计基础 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 2 | 是 |  |
|  |  |  | 16121603 | 数据库技术与应用 | 3 | 16 | 48 | 16 | 32 |  | 0 |  | 0 | √ |  | 2 | 是 |  |
|  |  |  | 16165504 | 中级财务会计学（上） | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 3 | 是 |  |
|  | 专 |  | 16119604 | 财务管理 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 3 | 是 |  |
|  |  | 16073903 | 会计信息系统 | 3 | 16 | 48 | 16 | 32 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  | 业 | 必 |  |  |  |  |
|  | 16071503 | 税法 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  | 基 | 修 |  |  |  |  |
|  | 16013004 | 中级财务会计学（下） | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  | 础 |  |  |  |  |  |
|  |  | 16155402 | 会计学专业综合实验课 | 2 | 16 | 32 | 0 | 32 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  |  |  |  |  |
|  |  |  | 16107303 | 高级财务会计学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16077903 | 管理会计 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16178504 | 审计学 | 4 | 16 | 64 | 58 | 6 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16144201 | 会计职业道德与财经法规案例 | 1 | 8 | 16 | 16 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
| 专 |  |  | 16122003 | 资产评估概论 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  | 16229302 | 会计专业英语 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
| 业 |  |  |  |  |  |  |
|  |  | 16176503 | 内部审计理论与实务 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
| 课 |  |  |  |  |  |  |
|  |  | 16066803 | 成本会计 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  |  |  |  |  |
|  | 专 |  | 16133503 | 资本市场运作 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 业 | 选 | 16087802 | 政府与事业单位会计 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 方 | 修 | 16128003 | 内部控制 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 向 |  | 16087702 | 金融会计 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  |  | 16081703 | 税收筹划 | 3 | 11 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16008702 | 证券投资学 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16001802 | 公司战略与风险管理(CPA) | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16127902 | 企业财务分析（英） | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  | 综 |  | 16123801 | 学年论文 | 1 | 0 | 0 | 0 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  | 16087403 | 企业行为模拟 | 3 | 12 | 48 | 0 | 48 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 合 | 必 |  |  |  |  |
|  | 16072202 | 毕业实习I(校内仿真综合实习) | 2 | 5 | 120 | 0 | 120 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  | 运 | 修 |  |  |  |  |
|  | 16002302 | 毕业实习II（校外实地实习） | 2 | 10 | 0 | 0 | 0 |  | 0 |  | 0 | √ | √ | 8 | 否 |  |
|  | 用 |  |  |  |  |
|  |  | 16231805 | 毕业论文 | 5 | 5 | 0 | 0 | 0 |  | 0 |  | 0 | √ | √ | 8 | 是 |  |
|  |  |  |  |  |  |

1、通识选修课修读要求为15学分，学生至少修读4个模块。

2、辅修专业

（1）辅修专业须跨学科门类修读，从第3学期始，学生可以选择修读辅修课程。

（2）注明辅修的课程学分须为46学分。

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会计学院 会计学专业人才培养方案

（3）“跨学科、跨专业”模块中的课程与辅修课程中完全相同的，可以等效共用。

（4）30≦获得学分﹤46且达到颁发辅修专业毕业证书条件者，颁发辅修专业毕业证书；获得46学分且达到授予辅修专业学士学位条件者，授予辅修专业学士学位。

专业负责人:杨志强 单位领导签字:庄学敏

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会计学院 审计学（内部审计师）专业人才培养方案

**会计学院**

**审计学（内部审计师）专业2017年版人才培养方案**

**一、培养目标**

本专业培养适应现代市场经济需要，具备人文精神、科学素养和诚信品质，具备经济、管理、法律及审计等方面的知识和能力，通晓审计、会计准则及相关的经济法规，掌握现代审计理论、方法和手段，能在经济管理领域从事会计、审计和管理咨询工作的应用型、复合型专业人才。

**二、培养要求**

本专业毕业生应达到下列知识、能力、素质结构要求：1、知识结构要求：（1）基础知识扎实，具备比较广博的通识性知识体系；（2）按照国际注册内部审计师（CIA）资格考试基本要求开设相关课程，形成具备专业性、全面性及先进性兼备的课程体系；（3）拓宽学生的视野，形成审计、会计、外语、计算机等系统知识结构。2、能力结构要求：（1）具备比较坚实的经济、管理与法律基础，掌握本专业基本知识和基本业务技能，能够熟练运用相关知识处理审计业务；（2）熟悉国家有关法规与政策，以及国际会计与审计惯例；（3）掌握经济管理信息搜集、资料查询等专业性信息处理方法，具备较强的实际工作能力、科学研究与创新能力；（4）具备一定的计算机应用能力，熟悉常用的经营管理、会计审计等专业软件，能够运用现代信息技术处理相关业务；（5）具备较强的外语运用能力；（6）具备较强的自学与知识更新能力。3、素质结构要求：（1）具有较高的思想政治素质和诚实守信品质，良好的公民道德与职业道德素养；（2）具有良好的心理素质，较强的事业心和高度责任感，较强的法律意识和社会责任意识；（3）具有良好的表达与沟通能力，扎实的专业技术能力和良好的分析问题和解决问题的能力。

**三、主干学科**

管理学、经济学

**四、专业核心课程**

会计学基础、经济法（CPA)、税法(CPA)、财务管理、审计学基础、公司战略与风险管理（CPA)、财务审计、内部审计理论与实务、信息系统控制与审计、内部控制、计算机审计、公司治理

**五、标准修业年限**

四年

**六、授予学位**

管理学学士

**七、修读要求**

学生应修满161学分（不含课外学分），其中通识必修课50学分、通识选修课15学分，学科基础课33学分，专业必修课53学分、专业选修课10学分；同时，学生还须获得10个素质拓展课外学分。其中，按照教育厅规定，港澳台生不需修读“思想与政治”模块中的课程，其余课程应按照专业教学计划的要求修读。

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会计学院 审计学（内部审计师）专业人才培养方案

**审计学（内部审计师）专业表一：毕业学分要求**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | 课程类型 |  | 课程性质 |  |  | 最低毕业学分 | | | |  |  |  |  |  | 辅修学分 | | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 通识课 |  | 必修 |  |  |  |  | 50 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 15.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 学科基础课 | |  | 必修 |  |  |  |  | 33.0 |  |  |  |  |  |  |  | 11.0 | |  |  |  |  |
|  |  |  |  | 专业课 |  | 必修 |  |  |  |  | 53 |  |  |  |  |  |  |  | 35.0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 10.0 |  |  |  |  |  |  |  | 0.0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 合计 | |  |  |  |  | 161 |  |  |  |  |  |  |  | 46.0 | |  |  |  |  |
|  |  |  |  |  |  | **表二：教学计划进度** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 学时分配 | | | | |  |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  |  |  |  | 授 |  |  |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  |  |  |  |  | 总 |  |  |  |  |  |  |  |  |  |
| 程 | 程 | 程 |  | 课程 |  |  |  | 学 | 课 |  |  |  |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  |  |  |  | 实践学时 | | | | |  |  | 春 | 秋 |  |
|  |  | 课程名称 | |  | 学 | 理论 |  |  |  |
| 类 | 模 | 性 |  | 代码 |  | 分 | 周 |  |  |  |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 时 | 讲授 |  |  |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  |  |  |  | 数 |  | 实验 | | 实习 | | 其他 | | | 学 | 学 | 学 | 程 |  |
|  |  |  |  |  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | | |  |  |  | |  |  | |  | |  | | |  |  |  |  |  |
|  |  |  |  |  | 按学期滚动开设的五门思想政治理论课共计15学分，建议修读学期为1-6学期 | | | | | | | | | | | | | | | |  |  |  |  |
|  |  |  |  | 16110201 |  | 军事理论(含军事训练) | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 思 |  |  | 16123602 |  | 形势与政策 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  |  |  | 1-6 | 否 |  |
|  |  |  | 16130303 | 毛泽东思想和中国特色社会主义理论 | | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 想 |  |  |  |  |  |  |  |  |
|  | 必 |  |  | 体系概论II | |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 修 |  | 16054403 |  | 马克思主义基本原理 | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 政 |  |  |  |  |  |  |  |  |
|  |  |  | 16025602 |  | 中国近现代史纲要 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 治 |  |  |  |  |  |  |  |  |  |
|  |  |  | 16048504 | 思想道德修养与法律基础 | | | 4 | 16 |  | 64 | 48 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 16023803 | 毛泽东思想和中国特色社会主义理论 | | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  |  |  | 体系概论I | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 自 | 必 |  | 16131702 |  | 计算机应用基础 | | 2 | 15 |  | 30 | 8 | 24 |  |  | 0 |  | 0 |  |  | √ | 1 | 否 |  |
|  | 然 | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 通 | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 识 | 科 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
| 修 |  |  |  |  |  |  |  |  |  |  |  |  |
| 课 | 技 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 文 | 必 |  | 16073203 |  | 大学语文 | | 3 | 15 |  | 45 | 45 | 0 |  |  | 0 |  | 0 |  |  | √ | 1 | 否 |  |
|  | 学 | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 艺 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 术 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | | |  |  |  | |  |  | |  | |  | | |  |  |  |  |  |
|  |  | 必 |  |  | 体育选项8个学分，具体课程设置见《广东财经大学体育选项课程设置一览表》 | | | | | | | | | | | | | | | |  |  |  |  |
|  | 运 |  | 16234701 |  | 大学生健康教育 | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |
|  | 动 |  | 16145501 |  | 大学生心理健康教育 | | 1 | 16 |  | 16 | 16 | 0 |  |  | 0 |  | 0 |  |  |  | 2 | 否 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 健 | 选 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
|  | 康 | 修 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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会计学院 审计学（内部审计师）专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |
| 课 课 课 | |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  | 总 |  |  |  |  |  |  |  |
| 程 程 程 | | 课程 |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 | 学 | 理论 |  |  |  |
| 类 模 性 | | 代码 | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |
|  | 时 | 讲授 |  |  |  |  |  |  |
| 别 块 质 | |  |  |  | 数 | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 |  |
|  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 创 必 | | 1614150X | 职业生涯与发展规划 | 0.5 | 8 | 8 | 8 | 0 |  | 0 |  | 0 |  |  | 1 | 否 |  |
|  |  |  |  |  |  |  |
| 16141202 | 创业基础 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
| 新 | |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1614480X |  | 0.5 | 8 | 8 | 8 | 0 |  | 0 |  | 0 |  |  | 6 |  |  |
| 与 |  | 就业指导 |  |  |  |  | 否 |  |
| 创 选 | |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | |  |  |  |  |  |  |
| 业 修 | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

表 大学英语课程14学分，实行A、B两个层次的分层分类教学。学生入学后，依据高考成绩遴选进入相应的课程体

必

达 系修读。A层课程体系为：《大学英语III》、《大学英语IV》、《英汉/汉英翻译》和《学术英语》；B层课程

修

与 体系为：《大学英语II》、《大学英语III》、《大学英语IV》和《学术英语》。

沟 选

通 见《广东财经大学2017版通识选修课程设置一览表》

修

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 跨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 学 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 通 | 科 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 识 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 、 |  | 见《其他专业人才培养方案中开设的学科基础课程和专业课程》 | | | | | | | |  |  |  |  |  |  |
| 课 | 修 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 跨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 专 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 业 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 法 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 治 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |
|  | 社 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 会 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 思 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 维 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |
|  | 方 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 法 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16175904 | 微积分Ia | 4 | 15 | 60 | 60 | 0 |  | 0 | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16177804 | 微积分Ⅰ | 4 | 15 | 60 | 60 | 0 |  | 0 | 0 |  | √ | 1 | 是 |  |
|  |  |  | 16096303 | 微观经济学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 学 |  |  | 16185304 | 微积分IIa | 4 | 16 | 64 | 64 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 科 基 | | 必 | 16068104 | 微积分II | 4 | 16 | 64 | 64 | 0 |  | 0 | 0 | √ |  | 2 | 是 |  |
| 基 础 | | 16025803 | 管理学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 | √ |  | 2 | 否 |  |
| 修 |  |  |  |
| 础 课 | | 16071103 | 线性代数a | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  |  |
| 课 |  |  | 16140803 | 线性代数 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16000903 | 宏观经济学 | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16173203 | 经济法(CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 | 0 |  | √ | 3 | 是 |  |
|  |  |  | 16097004 | 概率论与数理统计a | 4 | 16 | 64 | 64 | 0 |  | 0 | 0 | √ |  | 4 | 否 |  |

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会计学院 审计学（内部审计师）专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  | 总 |  |  |  |  |  |  |  |
| 程 | 程 | 程 | 课程 |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 | 学 | 理论 |  |  |  |
| 类 | 模 | 性 | 代码 | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |
|  | 时 | 讲授 |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  | 数 | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 |  |
|  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16173604 | 概率论与数理统计 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16046303 | 统计学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  | 16096803 | 金融学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  |  | 5 | 否 |  |
|  |  |  | 16316801 | 审计学专业导论 | 1 | 15 | 15 | 16 | 0 |  | 0 |  | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16143203 | 财务会计基础 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 2 | 是 |  |
|  |  |  | 16106405 | 中级财务会计学 | 5 | 16 | 80 | 80 | 0 |  | 0 |  | 0 |  | √ | 3 | 否 |  |
|  |  |  | 16003703 | 财务管理 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  |  |  | 16003103 | 税法(CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  | 专 |  | 16073903 | 会计信息系统 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  | 业 | 必 | 16128003 | 内部控制 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  | 基 | 修 | 16156802 | 监督学 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  | 础 |  | 16157823 | 审计学基础 | 2.5 | 16 | 48 | 36 | 12 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  |  |  | 16080004 | 内部审计理论与实务 | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16168503 | 公司战略与风险管理（CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16228801 | 公司法律责任案例专题 | 1 | 11 | 16 | 16 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16098003 | 财务审计 | 3 | 11 | 48 | 12 | 36 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
| 专 |  |  | 16081603 | 计算机审计 | 3 | 11 | 48 | 12 | 36 |  | 0 |  | 0 |  | √ | 7 | 是 |  |
| 业 |  |  | 16121603 | 数据库技术与应用 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
| 课 |  |  | 16087802 | 政府与事业单位会计 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  | 16158302 | 公司治理 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  | 专 |  | 16011302 | 税收筹划 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 业 | 选 | 16107303 | 高级财务会计 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 方 | 修 | 16061602 | 政府审计 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 向 |  | 16024802 | 资产评估概论 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16164303 | 信息系统控制与审计 | 3 | 11 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16024902 | 内部审计专题 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16072602 | 商业伦理与审计职业道德 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  | 综 |  | 16087403 | 企业行为模拟 | 3 | 12 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  | 16123801 | 学年论文 | 1 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 合 | 必 |  |  |  |  |
|  | 16072202 | 毕业实习I(校内仿真综合实习) | 2 | 5 | 120 | 120 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  | 运 | 修 |  |  |  |  |
|  | 16002302 | 毕业实习II（校外实地实习） | 2 | 10 | 0 | 0 | 0 |  | 0 |  | 0 | √ | √ | 8 | 否 |  |
|  | 用 |  |  |  |  |
|  |  | 16231805 | 毕业论文 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | √ |  | 8 | 是 |  |
|  |  |  |  |  |  |  |

备注：

1、通识选修课修读要求为15学分，学生至少修读4个模块。

2、辅修专业

（1）辅修专业须跨学科门类修读，从第3学期始，学生可以选择修读辅修课程。

（2）注明辅修的课程学分须为46学分。

（3）“跨学科、跨专业”模块中的课程与辅修课程中完全相同的，可以等效共用。

（4）30≦获得学分﹤46且达到颁发辅修专业毕业证书条件者，颁发辅修专业毕业证书；获得46学分且达到授予辅修专业

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会计学院 审计学（内部审计师）专业人才培养方案

学士学位条件者，授予辅修专业学士学位。

专业负责人:况玉书 单位领导签字:庄学敏

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会计学院 审计学（注册会计师）专业人才培养方案

**会计学院**

**审计学（注册会计师）专业2017年版人才培养方案**

**一、培养目标**

本专业培养适应现代市场经济需要，具备人文精神、科学素养和诚信品质，具备经济、管理、法律及审计等方面的知识和能力，通晓审计、会计准则及相关的经济法规，掌握现代审计理论、方法和手段，能在经济管理领域从事会计、审计和管理咨询的应用型、复合型专业人才。

**二、培养要求**

本专业毕业生应达到下列知识、能力、素质结构要求：1、知识结构要求：（1）基础知识扎实，具备比较广博的通识性知识体系；（2）按照注册会计师（CPA）资格考试基本要求开设相关课程，形成具备专业性、全面性及先进性兼备的知识体系；（3）拓宽学生的视野，形成审计、会计、外语、计算机等系统知识结构。2、能力结构要求：（1）具备比较坚实的经济、管理与法律基础，掌握本专业基本知识和基本业务技能，能够熟练运用相关知识处理审计业务；（2）熟悉国家有关法规与政策，以及国际会计与审计惯例；（3）掌握经济管理信息搜集、资料查询等专业性信息处理方法，具备较强的实际工作能力、科学研究与创新能力；（4）具备一定的计算机应用能力，熟悉常用的经营管理、会计审计等专业软件，能够运用现代信息技术处理相关业务；（5）具备较强的外语运用能力；（6）具备较强的自学与知识更新能力。3、素质结构要求：（1）具有较高的思想政治素质和诚实守信品质，良好的公民道德与职业道德素养；（2）具有良好的心理素质，较强的事业心和高度责任感，较强的法律意识和社会责任意识；（3）具有良好的表达与沟通能力，扎实的专业技术能力和良好的分析问题和解决问题的能力。

**三、主干学科**

管理学、经济学

**四、专业核心课程**

会计学基础、经济法(CPA)、税法(CPA)、会计(CPA)、财务成本管理、公司战略与风险管理(CPA)、计算机审计、内部控制、会计师事务所管理、信息系统控制与审计、商业伦理与审计职业道德

**五、标准修业年限**

四年

**六、授予学位**

管理学学士

**七、修读要求**

学生应修满162学分（不含课外学分），其中通识必修课50学分、通识选修课15学分，学科基础课30学分，专业必修课55学分、专业选修课12学分；同时，学生还须获得10个素质拓展课外学分。其中，按照教育厅规定，港澳台生不需修读“思想与政治”模块中的课程，其余课程应按照专业教学计划的要求修读。

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会计学院 审计学（注册会计师）专业人才培养方案

**审计学（注册会计师）专业表一：毕业学分要求**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | 课程类型 |  | 课程性质 |  |  | 最低毕业学分 | | | |  |  |  |  |  | 辅修学分 | | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 通识课 |  | 必修 |  |  |  |  | 50.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 15.0 |  |  |  |  |  |  |  | 0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 学科基础课 | |  | 必修 |  |  |  |  | 30.0 |  |  |  |  |  |  |  | 11.0 | |  |  |  |  |
|  |  |  |  | 专业课 |  | 必修 |  |  |  |  | 55.0 |  |  |  |  |  |  |  | 34.0 | |  |  |  |  |
|  |  |  |  |  | 选修 |  |  |  |  | 12.0 |  |  |  |  |  |  |  | 0.0 | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 合计 | |  |  |  |  | 162.0 |  |  |  |  |  |  |  | 45.0 | |  |  |  |  |
|  |  |  |  |  |  | **表二：教学计划进度** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 学时分配 | | | | |  |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  |  |  |  | 授 |  |  |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  |  |  |  |  | 总 |  |  |  |  |  |  |  |  |  |
| 程 | 程 | 程 |  | 课程 |  |  |  | 学 | 课 |  |  |  |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  |  |  |  | 实践学时 | | | | |  |  | 春 | 秋 |  |
|  |  | 课程名称 | |  | 学 | 理论 |  |  |  |
| 类 | 模 | 性 |  | 代码 |  | 分 | 周 |  |  |  |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 时 | 讲授 |  |  |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  |  |  |  | 数 |  | 实验 | | 实习 | | 其他 | | | 学 | 学 | 学 | 程 |  |
|  |  |  |  |  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | | |  |  |  | |  |  | |  | |  | | |  |  |  |  |  |
|  |  |  |  |  | 按学期滚动开设的五门思想政治理论课共计15学分，建议修读学期为1-6学期 | | | | | | | | | | | | | | | |  |  |  |  |
|  |  |  |  | 16110201 |  | 军事理论(含军事训练) | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 思 |  |  | 16123602 |  | 形势与政策 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  |  |  | 1-6 | 否 |  |
|  |  |  | 16048504 | 思想道德修养与法律基础 | | | 4 | 16 |  | 64 | 48 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 想 |  |  |  |  |  |  |  |  |
|  | 必 |  | 16130303 | 毛泽东思想和中国特色社会主义理论 | | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 |  |  |
|  | 与 |  |  |  |  |  |  | 否 |  |
|  | 修 |  |  | 体系概论II | |  |  |  |  |  |  |
|  | 政 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16054403 |  | 马克思主义基本原理 | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 治 |  |  |  |  |  |  |  |  |  |
|  |  |  | 16023803 | 毛泽东思想和中国特色社会主义理论 | | | 3 | 16 |  | 48 | 32 | 0 |  |  | 16 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 体系概论I | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 16025602 |  | 中国近现代史纲要 | | 2 | 16 |  | 32 | 32 | 0 |  |  | 0 |  | 0 |  | √ | √ | 1-6 | 否 |  |
|  | 自 | 必 |  | 16131702 |  | 计算机应用基础 | | 2 | 15 |  | 30 | 8 | 24 |  |  | 0 |  | 0 |  |  | √ | 1 | 否 |  |
|  | 然 | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 通 | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 识 | 科 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
| 修 |  |  |  |  |  |  |  |  |  |  |  |  |
| 课 | 技 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 文 | 必 |  | 16073203 |  | 大学语文 | | 3 | 15 |  | 45 | 45 | 0 |  |  | 0 |  | 0 |  |  | √ | 1 | 否 |  |
|  | 学 | 修 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 艺 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 术 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | | |  |  |  | |  |  | |  | |  | | |  |  |  |  |  |
|  |  | 必 |  |  | 体育选项8个学分，具体课程设置见《广东财经大学体育选项课程设置一览表》 | | | | | | | | | | | | | | | |  |  |  |  |
|  | 运 |  | 16234701 |  | 大学生健康教育 | | 1 | 15 |  | 15 | 15 | 0 |  |  | 0 |  | 0 |  |  |  | 1 | 否 |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |
|  | 动 |  | 16145501 |  | 大学生心理健康教育 | | 1 | 16 |  | 16 | 16 | 0 |  |  | 0 |  | 0 |  |  |  | 2 | 否 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 与 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 健 | 选 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 康 | 修 |  |  |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | | |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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见《其他专业人才培养方案中开设的学科基础课程和专业课程》

见《广东财经大学2017版通识选修课程设置一览表》

见《广东财经大学2017版通识选修课程设置一览表》

见《广东财经大学2017版通识选修课程设置一览表》

会计学院 审计学（注册会计师）专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |
| 课 课 课 | |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  | 总 |  |  |  |  |  |  |  |
| 程 程 程 | | 课程 |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 | 学 | 理论 |  |  |  |
| 类 模 性 | | 代码 | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |
|  | 时 | 讲授 |  |  |  |  |  |  |
| 别 块 质 | |  |  |  | 数 | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 |  |
|  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 创 必 | | 1614150X | 职业生涯与发展规划 | 0.5 | 8 | 8 | 8 | 0 |  | 0 |  | 0 |  |  | 1 | 否 |  |
|  |  |  |  |  |  |  |
| 16141202 | 创业基础 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
| 新 | |  |  |  |  |
|  | 修 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1614480X |  | 0.5 | 8 | 8 | 8 | 0 |  | 0 |  | 0 |  |  | 6 |  |  |
| 与 |  | 就业指导 |  |  |  |  | 否 |  |
| 创 选 | |  | 见《广东财经大学2017版通识选修课程设置一览表》 | | | | | | | | |  |  |  |  |  |  |
| 业 修 | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

表 大学英语课程14学分，实行A、B两个层次的分层分类教学。学生入学后，依据高考成绩遴选进入相应的课程体

必

达 系修读。A层课程体系为：《大学英语III》、《大学英语IV》、《英汉/汉英翻译》和《学术英语》；B层课程

修

与 体系为：《大学英语II》、《大学英语III》、《大学英语IV》和《学术英语》。

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | 16175904 | 微积分Ia | 4 | 15 | 60 | 60 | 0 | 0 | 0 |  | √ | 1 | 否 |  |
|  |  | 16177804 | 微积分Ⅰ | 4 | 15 | 60 | 60 | 0 | 0 | 0 |  | √ | 1 | 是 |  |
|  |  | 16068104 | 微积分II | 4 | 16 | 64 | 64 | 0 | 0 | 0 | √ |  | 2 | 是 |  |
| 学 |  | 16096303 | 微观经济学 | 3 | 16 | 48 | 48 | 0 | 0 | 0 | √ |  | 2 | 否 |  |
| 科 基 | 必 | 16025803 | 管理学 | 3 | 16 | 48 | 48 | 0 | 0 | 0 | √ |  | 2 | 否 |  |
| 基 础 | 16185304 | 微积分IIa | 4 | 16 | 64 | 64 | 0 | 0 | 0 | √ |  | 2 | 否 |  |
| 修 |  |  |
| 础 课 | 16000903 | 宏观经济学 | 3 | 16 | 48 | 48 | 0 | 0 | 0 |  | √ | 3 | 否 |  |
|  |  |  |
| 课 |  | 16173203 | 经济法(CPA) | 3 | 16 | 48 | 48 | 0 | 0 | 0 |  | √ | 3 | 是 |  |
|  |  | 16140803 | 线性代数 | 3 | 16 | 48 | 48 | 0 | 0 | 0 |  | √ | 3 | 否 |  |
|  |  | 16071103 | 线性代数a | 3 | 16 | 48 | 48 | 0 | 0 | 0 |  | √ | 3 | 否 |  |
|  |  | 16173604 | 概率论与数理统计 | 4 | 16 | 64 | 64 | 0 | 0 | 0 | √ |  | 4 | 否 |  |

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会计学院 审计学（注册会计师）专业人才培养方案

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | 学时分配 | | | |  | 开课 | | 建 |  |  |
| 课 | 课 | 课 |  |  |  | 授 |  |  |  | 学期 | | 议 | 辅 |  |
|  |  |  | 总 |  |  |  |  |  |  |  |
| 程 | 程 | 程 | 课程 |  | 学 | 课 |  |  |  |  |  |  |  |  | 修 | 修 |  |
|  |  |  | 实践学时 | | |  | 春 | 秋 |  |
| 课程名称 | 学 | 理论 |  |  |  |
| 类 | 模 | 性 | 代码 | 分 | 周 |  |  |  |  |  | 季 | 季 | 读 | 课 |  |
|  |  |  |  |  |  |
|  | 时 | 讲授 |  |  |  |  |  |  |
| 别 | 块 | 质 |  |  |  | 数 | 实验 | | 实习 | 其他 | | 学 | 学 | 学 | 程 |  |
|  |  |  |  | 学时 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 期 | 期 | 期 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 16097004 | 概率论与数理统计a | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  |  |  | 16046303 | 统计学 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  | 16316801 | 审计学专业导论 | 1 | 15 | 15 | 16 | 0 |  | 0 |  | 0 |  | √ | 1 | 否 |  |
|  |  |  | 16143203 | 财务会计基础 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 2 | 否 |  |
|  |  |  | 16046204 | 会计（上）(CPA) | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 |  | √ | 3 | 是 |  |
|  |  |  | 16034003 | 财务成本管理（上） | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  |  |  | 16073903 | 会计信息系统 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
|  | 专 |  | 16003103 | 税法(CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  |  | 16175504 | 会计（下）(CPA) | 4 | 16 | 64 | 64 | 0 |  | 0 |  | 0 | √ |  | 4 | 是 |  |
|  | 业 | 必 |  |  |  |  |
|  | 16128003 | 内部控制 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  | 基 | 修 |  |  |  |  |
|  | 16156802 | 监督学 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  | 础 |  |  |  |  |  |
|  |  | 16065603 | 财务成本管理（下） | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  |  |  |  |  |  |  |
|  |  |  | 16114103 | 审计（上） | 3 | 16 | 48 | 40 | 8 |  | 0 |  | 0 |  | √ | 5 | 是 |  |
|  |  |  | 16168503 | 公司战略与风险管理（CPA) | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16140103 | 审计（下） | 3 | 16 | 48 | 36 | 12 |  | 0 |  | 0 | √ |  | 6 | 是 |  |
|  |  |  | 16231701 | 注册会计师法律责任案例专题 | 1 | 11 | 16 | 16 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
| 专 |  |  | 16081603 | 计算机审计 | 3 | 11 | 48 | 12 | 36 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  | 16121603 | 数据库技术与应用 | 3 | 16 | 48 | 12 | 36 |  | 0 |  | 0 | √ |  | 4 | 否 |  |
| 业 |  |  |  |  |  |  |
|  |  | 16158302 | 公司治理 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
| 课 |  |  |  |  |  |  |
|  |  | 16087802 | 政府与事业单位会计 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 5 | 否 |  |
|  |  |  |  |  |  |  |
|  |  |  | 16178703 | 内部审计 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 专 |  | 16061602 | 政府审计 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 业 | 选 | 16011302 | 税收筹划 | 2 | 16 | 32 | 32 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 方 | 修 | 16128102 | 审计专题 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  | 向 |  | 16072602 | 商业伦理与审计职业道德 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16164303 | 信息系统控制与审计 | 3 | 11 | 48 | 48 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16024802 | 资产评估概论 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16097802 | 会计师事务所管理 | 2 | 11 | 32 | 32 | 0 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  |  |  | 16104302 | 审计模拟实习 | 2 | 11 | 32 | 8 | 24 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  | 综 |  | 16087403 | 企业行为模拟 | 3 | 16 | 48 | 48 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  |  | 16123801 | 学年论文 | 1 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | √ |  | 6 | 否 |  |
|  | 合 | 必 |  |  |  |  |
|  | 16072202 | 毕业实习I(校内仿真综合实习) | 2 | 5 | 120 | 0 | 120 |  | 0 |  | 0 |  | √ | 7 | 否 |  |
|  | 运 | 修 |  |  |  |  |
|  | 16002302 | 毕业实习II（校外实地实习） | 2 | 10 | 0 | 0 | 0 |  | 0 |  | 0 | √ | √ | 8 | 否 |  |
|  | 用 |  |  |  |  |
|  |  | 16231805 | 毕业论文 | 5 | 5 | 0 | 0 | 0 |  | 0 |  | 0 | √ | √ | 8 | 是 |  |
|  |  |  |  |  |  |

备注：

1、通识选修课修读要求为15学分，学生至少修读4个模块。

2、辅修专业

（1）辅修专业须跨学科门类修读，从第3学期始，学生可以选择修读辅修课程。

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会计学院 审计学（注册会计师）专业人才培养方案

（2）注明辅修的课程学分须为45学分。

（3）“跨学科、跨专业”模块中的课程与辅修课程中完全相同的，可以等效共用。

（4）30≦获得学分﹤45且达到颁发辅修专业毕业证书条件者，颁发辅修专业毕业证书；获得45学分且达到授予辅修专业学士学位条件者，授予辅修专业学士学位。

专业负责人:况玉书 单位领导签字:庄学敏

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