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| **杭州电子科技大学** |
| 审计学专业  Auditing |
| **培养方案**  Undergraduate Education Program |
| **会计学院制定**  **2016 年 6 月** |
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**审计学专业教学进程计划表**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **课程类别** | | **课程**  **属性** | **课程代码** | **课程名称** | **课程英文名称** | **学分** | **总学**  **时** | **讲授** | **课程**  **实践** | **实验** | **课内**  **上机** | **课外**  **上机** | **开课**  **学期** | **修读**  **性质** | **考核**  **方式** | **起始周** | **备注** |
| **公共基础课** | | **必选**  **（**  **4**  **6**  **学分**  **）** | A2301040 | 思想道德修养与法律基础 | Cultivation of Thought ＆  Morality & Legal Basis | 3.0 | 48 | 48 |  |  |  |  | 1 | 必修 | C | 01-16 |  |
| A2301030 | 中国近现代史纲要 | Modern Chinese History Program | 2.0 | 32 | 32 |  |  |  |  | 2 | 必修 | C | 01-16 |  |
| A2301011 | 毛泽东思想和中国特色社会主义理论体系概论1 | Mao Zedong's Thought ＆ Introduction to the Theoretical Systrm of Socialism with chinese characteristies 1 | 3.0 | 48 | 48 |  |  |  |  | 3 | 必修 | Y | 01-16 |  |
| A2301012 | 毛泽东思想和中国特色社会主义理论体系概论2 | Mao Zedong's Thought ＆ Introduction to the Theoretical Systrm of Socialism with chinese characteristies 2 | 2.0 | 32 | 32 |  |  |  |  | 4 | 必修 | Y | 01-16 |  |
| A2301020 | 马克思主义基本原理 | The Basic Principles of Marxism | 2.0 | 32 | 32 |  |  |  |  | 6 | 必修 | Y | 01-16 |  |
| T1301011 | 体育1 | Physical Education1 | 1.0 | 32 | 32 |  |  |  |  | 1 | 必修 | C | 01-16 |  |
| T13000\*\* | 体育2 | Physical Education2 | 1.0 | 32 | 32 |  |  |  |  | 2 | 必修 | C | 01-16 |  |
| T13000\*\* | 体育3 | Physical Education3 | 1.0 | 32 | 32 |  |  |  |  | 3 | 必修 | C | 01-16 |  |
| T13000\*\* | 体育4 | Physical Education4 | 1.0 | 32 | 32 |  |  |  |  | 4 | 必修 | C | 01-16 |  |
| A110112\* | 大学英语精读1 | College English Intensive Reading 1 | 2.0 | 32 | 32 |  |  |  |  | 1 | 必修 | X | 01-16 |  |
| A110114\* | 大学英语精读2 | College English Intensive Reading 2 | 2.0 | 32 | 32 |  |  |  |  | 2 | 必修 | X | 01-16 |  |
| A110113\* | 大学英语听说1 | College English Listening & Speaking 1 | 2.0 | 32 | 32 |  |  |  |  | 1 | 必修 | X | 01-16 |  |
| A110115\* | 大学英语听说2 | College English Listening & Speaking 2 | 2.0 | 32 | 32 |  |  |  |  | 2 | 必修 | X | 01-16 |  |
| A11000\*\* | 大学英语拓展课1 | Expend Classes of College English 1 | 2.0 | 32 | 32 |  |  |  |  | 3 | 必修 | X | 01-16 |  |
| A11000\*\* | 大学英语拓展课2 | Expend Classes of College English 2 | 2.0 | 32 | 32 |  |  |  |  | 4 | 必修 | X | 01-16 |  |
| \*注：大学英语精读、大学英语听说实施A、B、C班分层次教学，学生在校期间共需要修读12学分大学英语课程 | | | | | | | | | | | | | |  |
| A0714231 | 高等数学D1 | Higher Mathematics (D) 1 | 5.0 | 80 | 80 |  |  |  |  | 1 | 必修 | X | 01-16 |  |
| A0714232 | 高等数学D2 | Higher Mathematics (D) 2 | 3.0 | 48 | 48 |  |  |  |  | 2 | 必修 | X | 01-16 |  |
| A0714030 | 线性代数 | Linear Algebra | 3.0 | 48 | 48 |  |  |  |  | 2 | 必修 | X | 01-16 |  |
| A0714040 | 概率论与数理统计 | Probability Theory and Statistics | 3.0 | 48 | 48 |  |  |  |  | 2 | 必修 | X | 01-16 |  |
| A0501040 | JAVA语言程序设计 | Java Programming | 4.0 | 80 | 48 |  |  | 32 | 32 | 2 | 必修 | X | 01-16 |  |
| **选修**  **（**  **2**  **学分**  **）** | C0102870 | 先进制造业技术概论 | Introduction of advanced manufacturing technology | 2.0 | 32 | 32 |  |  |  |  | 3 | 选修 | C | 01-16 |  |
| C0500540 | 会计数据处理与挖掘 | Accounting Data Processing and Mining | 3.0 | 48 | 36 |  |  | 12 | 20 | 5 | 限选 | Y | 01-16 |  |
| C0501240 | 大学计算机基础 | Fundamentals of Computer | 2.0 | 32 | 20 |  |  | 12 | 12 | 1 | 选修 | C | 01-16 |  |
| C0402920 | 电子信息技术概论 | Introduction of electronic information technology | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | C | 01-08 |  |
| **通识课** | | **任选**  **10分** | 通识课包括人文社科、经济管理、自然科学与工程技术、艺术四大类。本专业建议至少修读人文社科类4学分， 自然科学与工程技术类4学分和艺术类2学分。 | | | | | | | | | | 1-8 | 任选 | C | 01-16 |  |
| **通识与公共基础课必修学分合计** | | | | | | 58.0 | 1008 | 976 | 0 | 0 | 32 | 32 |  |  |  |  |  |
| **学科基础课** | | **必选**  **（**  **3**  **0**  **学分**  **）** | A2202010 | 微观经济学(乙) | Micro-economics(B) | 3.0 | 48 | 48 |  |  |  |  | 1 | 必修 | X | 01-16 |  |
| A2202360 | 宏观经济学(乙) | Macro-Economics(B) | 2.0 | 32 | 32 |  |  |  |  | 2 | 必修 | X | 01-16 |  |
| A0301020 | 管理学 | Management | 3.0 | 48 | 48 |  |  |  |  | 2 | 必修 | X | 01-16 |  |
| A1401100 | 会计学基础 | Fundamentals of Accounting | 3.0 | 48 | 48 |  |  |  |  | 1 | 必修 | X | 01-16 |  |
| A2204150 | 统计学 | Statistics | 3.0 | 48 | 48 |  |  |  |  | 3 | 必修 | X | 01-16 |  |
| A1406210 | 会计信息系统 | Accounting Information System | 3.0 | 48 | 27 |  |  | 21 | 30 | 3 | 必修 | C | 01-16 |  |
| A2208090 | 金融学(乙) | Finance（B） | 3.0 | 48 | 48 |  |  |  |  | 3 | 必修 | X | 01-16 |  |
| A2207020 | 经济法(CPA) | Chinese Business Law | 3.0 | 48 | 48 |  |  |  |  | 2 | 必修 | X | 01-16 |  |
| A1403430 | 税法（CPA） | Taxation Law | 3.0 | 48 | 48 |  |  |  |  | 4 | 必修 | X | 01-16 |  |
| A1400650 | 商科类学科导论课 | Introductory Course of Commerce Disciplines | 1.0 | 16 | 16 |  |  |  |  | 1 | 必修 | Y | 01-16 |  |
| A1401420 | 中级财务会计(上) | Intermediate Financial Accounting I | 3.0 | 48 | 48 |  |  |  |  | 2、3 | 必修 | Y | 01-16 | ACCAF 3 |
| **学科基础课合计** | | | | | | 30.0 | 480 | 459 |  |  | 21 | 30 |  |  |  |  |  |
| **专业课** | **专业核心课** | **必选**  **（18 分）** | A1401430 | 中级财务会计(下) | Intermediate Financial Accounting (II) | 3.0 | 48 | 48 |  |  |  |  | 3、4 | 必修 | X | 01-16 | ACCAF 7 |
| A1401760 | 成本管理会计 | Management Cost Accounting | 4.0 | 64 | 64 |  |  |  |  | 3 | 必修 | X | 01-16 | ACCAF 2 |
| A1403030 | 财务管理 | Financial Management | 4.0 | 64 | 64 |  |  |  |  | 4 | 必修 | X | 01-16 | ACCAF 9 |
| A1409200 | 审计学 | Auditing | 5.0 | 80 | 80 |  |  |  |  | 4 | 必修 | X | 01-16 | ACCAF 8 |
| A1409020 | 计算机审计 | Computer Auditing | 2.0 | 32 | 16 |  |  | 16 | 30 | 6 | 必修 | X | 01-16 |  |
| **专业核心课合计** | | | | | | 18.0 | 288 | 272 |  |  | 16 | 30 |  |  |  |  |  |

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| **课程类别** | | **课程**  **属性** | **课程代码** | **课程名称** | **课程英文名称** | **学分** | **总学**  **时** | **讲授** | **课程**  **实践** | **实验** | **课内**  **上机** | **课外**  **上机** | **开课**  **学期** | **修读**  **性质** | **考核**  **方式** | **起始周** | **备注** |
| **专业课** | **专业模块课**  **（**  **2**  **1**  **学分**  **）** | **审计模块**  **（审计学专业至少修读**  **10学分）** | B1401070 | 国际审计 | International Audit | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | C | 01-16 | 双语 |
| B1409160 | 绩效审计 | Performance Audit | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | C | 01-16 |  |
| B1401150 | 审计理论专题 | Audit Theory | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | C | 01-08 |  |
| B1400710 | 审计专业英语 | Professional English for  Auditing | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | C | 01-16 |  |
| B1409110 | 政府审计 | Government Auditing | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | C | 01-16 |  |
| B1401770 | 公司战略与风险管理(CPA) | Strategic and risk Management  for Enterprises | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | X | 01-08 |  |
| B1409050 | 内部审计 | Internal Auditing | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | C | 01-16 |  |
| B1401240 | 审计案例 | Auditing Cases | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | C | 01-16 |  |
| B1409210 | 工程审计 | Project Audit | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | C | 01-16 |  |
| B1401290 | 资产评估 | Appraisal of Asset | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | Y | 01-16 |  |
| B1409140 | 内部控制 | Internal Control | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | X | 01-16 |  |
| **会计模块** | B1401060 | 国际会计 | International Accounting | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | C | 01-16 | 英语 |
| B1401080 | 会计理论专题 | Monographic Study on  Accounting Theory | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | C | 01-08 |  |
| B1401110 | 会计制度设计 | Design of Accounting System | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | C | 01-16 |  |
| B1403530 | 政府与非营利组织会计 | Non-Profit Organizations  Accounting | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | **X** | 01-16 |  |
| B1401170 | 会计案例 | Accounting Cases | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | C | 01-16 |  |
| B1401120 | 金融企业会计 | Financial Enterprise  Accounting | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | X | 01-16 |  |
| B1406150 | 会计信息系统分析与设计 | Financial Decision and  Control System | 2.0 | 32 | 20 |  |  | 12 | 12 | 5 | 选修 | C | 01-16 |  |
| B1401820 | 高级财务会计 | Advanced Financial  Accounting | 2.0 | 32 | 20 |  |  | 12 | 12 | 5 | 选修 | C | 01-16 |  |
| B1403050 | 财务分析 | Financial Analysis | 2.0 | 32 | 32 |  |  |  |  | 5 | 必修 | X | 01-16 |  |
| **财务管理模块** | B1403060 | 高级财务管理 | Advanced Financial  Management | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | Y | 01-16 |  |
| B1403080 | 国际财务管理 | International Financial  Management | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | **Y** | 01-16 |  |
| B1403450 | 财务理论专题 | Monographic Study on  financial theory | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | C | 01-08 |  |
| B1403400 | 企业价值评估 | Enterprise Value Assessment | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | C | 01-16 |  |
| B1403160 | 财务管理案例 | Financial Management Cases | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | C | 01-16 |  |
| B1408260 | 税务筹划 | Tax Planning | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | Y | 01-16 |  |
| **经济管理基础课模块** | B2205660 | 国际贸易学 | International Trade | 2.0 | 32 | 32 |  |  |  |  | 3 | 选修 | Y | 01-16 |  |
| B1401050 | 管理咨询 | Management Consulting | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | C | 01-08 |  |
| B1403470 | 财政学 | Public Finance | 2.0 | 32 | 32 |  |  |  |  | 3 | 选修 | Y | 01-16 |  |
| B2204040 | 国民经济核算 | Accounting of National  Economy | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | X | 01-16 |  |
| B0304040 | 运筹学基础 | Fundamentals of Operations  Research | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | X | 01-16 |  |
| B0301170 | 市场营销学 | Marketing | 2.0 | 32 | 32 |  |  |  |  | 4 | 选修 | Y | 01-16 |  |
| B2204230 | 证券投资 | Securities Investment | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | X | 01-16 |  |
| B2208460 | 金融工程学 | Financial Engineering | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | X | 01-08 |  |
| B0302040 | 人力资源管理 | Human Resources  Management | 2.0 | 32 | 32 |  |  |  |  | 6 | 选修 | C | 01-16 |  |
| B2205020 | 电子商务概论 | Introduction to E-Commerce | 2.0 | 32 | 20 |  |  | 12 | 12 | 7 | 选修 | C | 01-08 |  |
| B2208110 | 国际金融 | International Finance | 2.0 | 32 | 32 |  |  |  |  | 5 | 选修 | X | 01-16 |  |
| B1401810 | 企业财务ERP理论与应用 | The Theory and Application of ERP Towards Corporate Finance and Accounting | 3.0 | 48 | 16 |  |  | 32 | 32 | 6 | 选修 | C | 01-16 |  |
| B1400670 | 财经论文写作 | Finance Essay Writing | 2.0 | 32 | 32 |  |  |  |  | 7 | 选修 | C | 01-08 |  |
| **专业课合计** | | | | | | 39.0 | 624 |  |  |  |  |  |  |  |  |  |  |
| **课内教学合计** | | | | | | 127.0 |  |  |  |  |  |  |  |  |  |  |  |
| **实践环节** | | **必选**  **2**  **3**  **分** | S1401750 | 会计学基础综合实验 | Fundamentals experiment of  Accounting | 1.0 | 2周 |  |  |  |  |  | 2 | 必修 | C | 9月短 |  |
| S1401380 | 社会调查 | Social Survey | 1.0 | 2周 |  |  |  |  |  | 4 | 必修 | C | 6月短 |  |
| S1401780 | 成本管理会计综合实验 | Cost management experiment | 1.0 | 2周 |  |  |  |  |  | 3 | 必修 | C |  |  |
| S1401790 | 财务会计综合实验1 | Financial accounting  experiment1 | 1.0 | 2周 |  |  |  |  |  | 3 | 必修 | C |  |  |
| S1409191 | 审计综合实验1 | Financial accounting  experiment2 | 1.0 | 2周 |  |  |  |  |  | 4 | 必修 | C | 6月短 |  |
| S1403540 | 财务管理综合实验 | Financial management  experiment | 1.0 | 2周 |  |  |  |  |  | 4 | 必修 | C |  |  |
| S1409192 | 审计综合实验2 | Auditing experiment | 1.0 | 2周 |  |  |  |  |  | 6 | 必修 | C | 6月短 |  |
| S1403550 | 企业税务管理综合实验 | Tax mangement experiment | 1.0 | 2周 |  |  |  |  |  | 6 | 必修 | C |  |  |
| S1400680 | 学科综合实验(会计) | Integrated experiment | 1.0 | 2周 |  |  |  |  |  | 4 | 必修 | C | 9月短 |  |
| S2301051 | 思想政治理论课实践1 | Practice of Political Courses1 | 1.0 | 2周 |  |  |  |  |  | 2 | 必修 | C |  |  |
| S2301052 | 思想政治理论课实践2 | Practice of Political Courses2 | 1.0 | 2周 |  |  |  |  |  | 4 | 必修 | C |  |  |
| S1400590 | 专业实习与毕业实习 | Specialty and Pre-graduation  Practice | 4.0 | 8周 |  |  |  |  |  | 7 | 必修 | C |  |  |
| S1400600 | 毕业论文 | Pre-graduation Thesis | 8.0 | 16周 |  |  |  |  |  | 8 | 必修 | C |  |  |
| **实践环节合计** | | | | | | 23.0 |  |  |  |  |  |  |  |  |  |  |  |

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| **课程类别** | | **课程**  **属性** | **课程代码** | **课程名称** | **课程英文名称** | **学分** | **总学**  **时** | **讲授** | **课程**  **实践** | **实验** | **课内**  **上机** | **课外**  **上机** | **开课**  **学期** | **修读**  **性质** | **考核**  **方式** | **起始周** | **备注** |
| **创新学分交叉与个性发展学分**  **（10分）[含2个必修创业教育学分]** | | | 学生可以跨大类选择任何感兴趣的课程；创业教育学分具体规定参 见相关通知。 | | | 10.0 |  |  |  |  |  |  | 1-8 | 任选 | C | 01-16 |  |
| **理论+实践课学分小计** | | | | | | 160.0 |  |  |  |  |  |  |  |  |  |  |  |
| **各学期学分分配(课内教学及实践环节)** | | | | | | **各学期学分分配(课内教学及实践环节)** | | | | | | | | **（注：此为每学期建议修读学分）** | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 23 | 31.0 | 24.0 | 25 | 24.0 | 17 | 9.0 | 8 |
| **课外教育项目** | **课外必修项目** | **必选**  **（**  **1**  **4**  **. 5**  **分**  **）** | W0001010 | 军训 | Military Training | 1.0 |  |  |  |  |  |  | 1 | 必修 |  |  |  |
| W0001020 | 大学军事 | Military Theory | 1.0 |  |  |  |  |  |  | 1-6 | 必修 |  |  |  |
| W000103\* | 形势与政策1-4 | Situation and Policies | 2.0 |  |  |  |  |  |  | 3-6 | 必修 |  |  |  |
| W00011\*0 | 大学生心理健康教育1-2 | College Mental Health  Education | 2.0 |  |  |  |  |  |  | 1-2 | 必修 |  |  |  |
| W0001090 | 入学教育 | School Education | 1.0 |  |  |  |  |  |  | 1 | 必修 |  |  |  |
| W0001100 | 毕业教育 | Pre-graduation Education | 1.0 |  |  |  |  |  |  | 8 | 必修 |  |  |  |
| W0001260 | 体质健康测试 | Physical Fitness Tests | 2.0 |  |  |  |  |  |  | 1-8 | 必修 |  |  |  |
| W000113\* | 大学生职业发展与就业指导1-4 | Employability and Career Development for University Students | 2.5 |  |  |  |  |  |  | 3-6 | 必修 |  |  |  |
| W0001300 | 创新学分 | Innovation Credit | 2.0 |  |  |  |  |  |  | 1-8 | 必修 |  |  |  |
| **课外选修项目** | **选修**  **（**  **2**  **分**  **）** | W0001040 | 课外读书活动 | Reading Project Out of Class | 1.0 |  |  |  |  |  |  | 1-8 | 选修 |  |  |  |
| W0001050 | 社会实践 | Social Practice | 1.0 |  |  |  |  |  |  | 1-8 | 选修 |  |  |  |
| W0001060 | 讲座 | Serial Lectures | 1.0 |  |  |  |  |  |  | 1-8 | 选修 |  |  |  |
| W0002250 | 资格证书类 | Certificates | 1.0 |  |  |  |  |  |  | 1-8 | 选修 |  |  |  |
| **课外教育项目合计** | | | | | | 16.5 |  |  |  |  |  |  |  |  |  |  |  |
| **总学分** | | | | | | 176.5 |  |  |  |  |  |  |  |  |  |  |  |

**注： 考核方式中，X代表“学校组织”；Y代表“学院组织”；C代表“考查”**