

# 财务管理专业人才培养方案

## Undergraduate Program for Financial Management Major

学科门类 管理学	代码: 12
Discipline Type: Management	Code: 12
专业类 工商管理类	代码: 1202
Type: Business Administration	Code: 1202
专业名称 财务管理	代码: 120204
Title of the Major: Financial Management	Code: 120204

### 一、学制与学位 Length of Schooling and Degree

学制: 四年	Duration: Four years
学位: 管理学学士	Degree: Bachelor of Management

### 二、培养目标 Educational Objectives

本专业培养具备财务管理专业技能的高级专门人才。学生掌握经济管理、法律和会计核算等方面的基础知识,具有财务分析、财务风险与内控、成本与预算管理、资金筹集与管理、投资管理等财务管理工作的能力。学生毕业后能胜任包括会计师事务所、金融机构等在内的各类企业、事业单位的财务相关工作。

This major specializes in the cultivation of advanced professional talents. Students grasp the basic knowledge of administration, economics, public finance, taxation, finance, laws, accounting, have the abilities dealing with enterprise financial management, such as financial analysis, risk management, capital operating, financing, investment, working asset management and distribution policy etc. After graduation, students can take up an occupation in the governmental sections, relevant business, bank, financial institutions as well as CPA business agency.

### 三、专业培养基本要求 Skills Profile

毕业生应获得以下几方面的知识和能力:

The required knowledge and ability for the graduates as follows:

1.具有良好的政治思想、道德素质和心理素质,具有诚实守信、勤勉乐群的美好品德和良好的职业道德,具有健康的体魄,具有积极向上的人生观和高尚的情操。

1. Being advanced in political thoughts, ethic consciousness and psychological status. Being honest, industrious and cooperative in occupation. Having a good health, an active and optimistic outlook on life as well as lofty sentiment.

2.熟悉管理学、经济学、法学、财政学、税收、金融学、数学以及电力方面的基本知识和基本方法,具有宽厚的知识基础。

2. A good mastering of basic knowledge and methods on administrations, economics, public finance, taxation, finance, laws, mathematics and electric power. Having a solid and broad knowledge base.

3.熟练掌握英语的听说读写能力，能够熟练运用中英文处理财务业务和进行财务分析。

3. Possessing high abilities of listening, speaking, reading and writing in English. Competently engaging in financial practices and financial analysis respectively in Chinese and English.

4.在掌握扎实会计学知识的基础上，牢固掌握财务管理理论和处理国内外企业各项财务业务的能力。熟悉国内外投资融资渠道和方式，了解财务管理学科与实务的发展动态，熟悉中国财经法规，系统了解国际经济法和世界贸易组织规则。

4. Under the bases of solid learning accounting knowledge and skill, being proficient in financial management theories and having the ability to deal with various financial transaction, being familiar with domestic and external funding resources and investment objects as well as the ways. Knowing about the current status of financial management theories and practices. Being familiar with Chinese updated finance & economic laws and regulations. Having a systematic study of international economic laws and WTO rules.

5.具备考取中国注册会计师资格证书的能力。

5. Having the ability to gain CPA certificate through examination.

6.掌握计算机的基本操作和最新常用软件的使用方法，熟悉财会专业软件的操作。

6. Knowing how to operate computer and how to use general software, being familiar with financial accounting special software.

7.具备一定的领导能力、组织能力、创造能力、人际沟通和交流能力、自学和谋求自我发展的能力，乐于团队工作。

7. Holding skills of leadership, organization, creativity, interpersonal communication, self-learning and development as well as team-work spirit.

#### 四、学时与学分 Hours and Credits

	类别 Type	学时 Hours	学分 Credits	比例 Percentage
必修课 Required course	公共基础教育 Public infrastructure	564	29	22.92%
	学科门类基础 Basis of Subject category	418	26	20.55%
	专业类基础 Basis of Major	256	18	14.23%
	专业核心 Professional core	376	23.5	18.58%
	集中实践 Intensive Practical Training		30	23.72%
必修课小计 Subtotal of Required course		1614	126.5	80.83%
选修课 Elective course		600	30	19.17%

课外实践学分 Practical credits of extra-curricular		5	3.09%
总 计 Subtotal	2214	161.5	100.00%

## 五、专业核心课程 Main Courses

中级财务管理、成本管理、财务分析、中级财务会计(上)、中级财务会计(下)、高级财务管理、证券投资学

Intermediate Financial Management、Cost Management、Financial Accounting I、Financial Accounting II、Financial analysis、Intermediate Financial Management、Security Investment.

## 六、总周数分配 Arrangement of the Total Weeks

学期 Semester	一 1 <sup>st</sup>	二 2 <sup>nd</sup>	三 3 <sup>rd</sup>	四 4 <sup>th</sup>	五 5 <sup>th</sup>	六 6 <sup>th</sup>	七 7 <sup>th</sup>	八 8 <sup>th</sup>	合计 Total
教学环节 Teaching Program									
理论教学 Theoretic Teaching	16	16	16	16	16	16	16		112
复习考试 Review and Exam	1	2	2	2	2	2	2		13
集中进行的实践环节 Intensive Practical Training	3	2	3	2	3	2	3	19	37
小 计 Subtotal	20	20	21	20	21	20	21	19	162
寒 假 Winter Vacation	5		5		5		5		20
暑 假 Summer Vacation		6		6		6			18
合 计 Total	25	26	26	26	26	26	26	19	200

**财务管理专业必修课教学进程**  
**Table of Teaching Schedule for Required Course**

类别 Type	课程编号 ID	课程名称 Course name	学分 Credits	总学时 Hours	课内学时 In class hours	实验学时 Lab hours	上机学时 Computer hours	课外学时 Off class hours	开课学期 Semester	必修选修 Required & Elective	
公共基础教育 Public Basic Education	00700972	中国近现代史纲要 Chinese Modern and Contemporary History Outline	2	32	24			8	2	必修 Required 17	
	00701351	思想道德修养与法律基础 Ideology and Moral Cultivation & Law Basis	3	48	32			16	1		
	00700981	毛泽东思想和中国特色社会主义理论体系概论 Mao Zedong Thought and the Theory of Building Socialism with Chinese Characters	6	96	64			32	3		
	00700971	马克思主义基本原理 Basic Principles of Marxism	3	48	32			16	1		
	00701650	形势与政策 Current Situation and Policy	2	32	12			20	1		
	01390011	军事理论 Military theory	1	16	16				1	必修 Required 4	
	00801410	通用英语 English for General Purpose	4	64	48		16		1		
	00801400	学术英语 English for Academic Purpose	4	64	64				2		
	01000010	体育(1) Physical Education (1)	1	36	30			6	1		
	01000020	体育(2) Physical Education (2)	1	36	30			6	2		
	01000030	体育(3) Physical Education (3)	1	36	30			6	3	必修 Required 4	
	01000040	体育(4) Physical Education (4)	1	36	30			6	4		
	公共基础课程小计 Subtotal of public basic courses			必修 29 Required courses 29							
	学科门类基础课 Foundation courses of subjects	00900130	高等数学 B(1) Advanced Mathematics B(1)	5.5	90	90				1	必修 Required 23.5
00900140		高等数学 B(2) Advanced Mathematics B(2)	6	96	96				2		
00900462		线性代数 Linear Algebra	3	48	48				2		
00900111		概率论与数理统计 B Probability and Mathematical	3.5	56	56				3		
00100860		管理学原理 Principle of Management	2	32	32				1		

类别 Type	课程编号 ID	课程名称 Course name	学分 Credits	总学时 Hours	课内学时 In class hours	实验学时 Lab hours	上机学时 Computer hours	课外学时 Off class hours	开课学期 Semester	必修选修 Required & Elective
	00102110	微观经济学 Microeconomics	3.5	56	56				2	
	学科门类基础课小计 Subtotal of Foundation courses of subjects		必修 23.5 Required courses 23.5							
专业类 基础课  The major basic courses	00101100	宏观经济学 Macroeconomics	2.5	40	40				3	必修 Required 20.5
	00102020	统计学 Statistics	2.5	40	40				4	
	10110560	货币金融学 Monetary Finance	2	32	32				3	
	00700890	经济法 Economic Law	2	32	32				2	
	00701341	税法 Law of Taxation	3	48	48				5	
	00100830	管理软件应用 Management Software Application	2	32	32				5	
	00104150	财务管理基础 Fundamental Financial Management	2	32	32				3	
	00105030	会计学原理 Principle of Accountancy	2.5	40	40				2	
	00101860	生产与运作管理 Production and Operation Management	2	32	32				5	
	专业类基础课程小计 Subtotal of major basic courses		必修 20.5 Required courses 20.5							
专业核 心课  Major core courses	00102472	中级财务管理 Intermediate Financial Management	4	64	64				4	必修 Required 23.5
	00101111	中级财务会计(上) Financial Accounting 1	4	64	64				3	
	00101121	中级财务会计(下) Financial Accounting 2	4	64	64				4	
	01115300	成本管理 Cost Management Accounting	4	64	64				4	
	00100111	财务分析 Financial Analysis	3	48	48				5	
	00102440	证券投资学 Theory of Securities Investment	2	32	32				5	
	00100631	高级财务管理 Advanced Financial Management	2.5	40	40				6	
	专业核心课程小计 Subtotal of Major core courses		必修 23.5 Required courses 23.5							
必修课程学分小计 Subtotal of required Courses			96.5							

# 财务管理专业选修课教学进程

## Table of Teaching Schedule for Elective Courses

选修课程分为通识教育课程、专业领域课程、其它专业课程、研究生学位课程 4 个部分，每个部分学分比例没有要求，学生可根据自身情况、兴趣爱好等进行选课，选修课总学分不低于 20 学分。

Elective courses are divided into general education courses, major courses, other major courses, postgraduate degree courses in 4 parts, each part of the credit does not require the proportion of students according to their own circumstances and hobbies for elective, elective course is not less than 20 credits total credits.

### 1. 通识教育课程 General education curriculum

通识教育课程包括人文社科、语言交流、文化艺术、科学技术、经济管理、创新创业等模块，学生从学校给定的通识教育课程中选择。

General education curriculum includes humanities and social sciences, language communication, culture and art, science and technology, economic management, innovation and entrepreneurship modules. Students choose from general education courses offered by the university.

### 2. 专业领域课程 Major field courses

专业领域课程旨在培养学生在该专业某领域内具备综合分析、处理（研究、设计）问题的技能及专业前沿知识。本专业领域的选修课程如下表所示。

Major field courses aim to develop students' skills and advanced knowledge of comprehensive analysis, processing (research, design) problems in a certain field of the major. Elective courses in this field are shown in the following table.

类别 Type	课程编号 ID	课程名称 Courses name	学分 Credits	总学时 Hours	课内学时 In class hours	实验学时 Lab hours	上机学时 Computer hours	课外学时 Off class hours	开课学期 Semester	必修选修 Required & Elective
选修课 Elective courses	00102990	全面预算管理 Comprehensive Budget Management	2	32	32				5	至少选修 12学分 At least 12 credits
	00111490	公司战略与风险管理 Corporate Strategy and Risk Management	2	32	32				6	
	00104050	财务专业英语阅读 Financial Management (E)	2	32	32				6	
	00101600	纳税筹划 Tax Payment Tactic	2	32	32				6	
	00102901	企业集团财务管理 Group Corporation Financial Management	2	32	32				6	
	00102761	资产评估 Assets Appraisal	2	32	32				7	

类别 Type	课程编号 ID	课程名称 Courses name	学分 Credits	总学时 Hours	课内学时 In class hours	实验学时 Lab hours	上机学时 Computer hours	课外学时 Off class hours	开课学期 Semester	必修选修 Required & Elective
	00101851	审计学 Auditing	4	64	64				5	
	00102751	资本运营 Capital Operating	2	32	32				7	
	00100090	财会信息系统 Financial Accounting Information	3	48	28		20		6	
	00100800	管理会计 Management Accounting	3.5	56	56				5	
	00102950	纳税会计 Tax accounting and tax declaration	3	48	48				6	
	00104450	企业内部控制与内部审计实务 Internal control and internal audit practice	2	32	32				6	
	00101140	会计职业道德 Accounting professional ethics	1	16	16				7	
	00100651	高级会计 Advanced Accounting	3	48	48				5	
	00104460	责任会计 Responsibility Accounting	2	32	32				7	
	00100180	财政学 Public Finance	2	32	32				7	
	00200260	电力生产技术概论 Introduction to Power Generation	2	32	32				7	至少选修 18学分
	00102880	能源经济学 Economics of energy	2	32	32				6	At least 18 credits
	00100290	电价学 Electricity prices	2	32	32				6	
	10111980	项目融资学 Project financing	2	32	32				7	
	00100310	电力规划 Electric Power Programming	2	32	32				6	
	通识教育课程 General education curriculum	<p>根据课程开设的学期从校定公共选修课一览表中自行选择。建议学生选课时，优先考虑文史经典、哲学智慧、批判性思维、文明对话、世界视野、科学探索、生态环境、生命关怀、审美体验、公文写作等类课程。</p> <p>According to the semester of the course, you can choose from the list of public elective courses. It is recommended that when students choose classes, priority should be given to such subjects as literature and history classics, philosophical wisdom, critical thinking, civilized dialogue, world vision, scientific exploration, ecological environment, life care, aesthetic experience, and document writing.</p>								
	跨专业课程 Cross major courses	<p>根据课程开设的学期从校定公共选修课一览表中自行选择。</p> <p>According to the semester of the course, students can choose from the list of public elective courses.</p>								

类别 Type	课程编号 ID	课程名称 Courses name	学分 Credits	总学时 Hours	课内学时 In class hours	实验学时 Lab hours	上机学时 Computer hours	课外学时 Off class hours	开课学期 Semester	必修选修 Required & Elective
	研究生学位课程 Graduate degree program	今后继续攻读研究生的学生可以选择研究生学位课程。 In the future, students who continue to study for graduate students can take a graduate degree course.								
	选修小计 Subtotal of Elective courses		30 学分	30 Credits						

## 财务管理专业集中实践教学环节进程

### Table of Teaching Schedule for Main Practical Training

类别 Type	课程编号 ID	教学环节名称 Courses name	学分 Credits	周数 Weeks	学时 Hours	开课学期 Semester
Required	01390012	入学教育及军事实践 Enrollment Education and Military Training	2	2		1
	00190100	簿记训练 Book Keeping Training	2	2		2
	00190750	企业沙盘模拟 Enterprise simulation confrontation	1	1		2
	00190421	认识实习 Acquaintanceship Practice	1	1		3
	00790151	社会调查 Social Survey	1	1		3
	00190740	企业竞争模拟 Businesses Competition Simulation	1	1		7
	00190900	证券投资模拟 Securities Investment Simulation	2	2		5
	00190210	公益劳动 Public Labor	1	1		3
	00180110	财会信息系统模拟实验 Accounting Information System Simulation	2	2		6
	00190070	毕业实习 Graduation Practice	4	4		8
	00190060	毕业设计 Graduation Thesis	13	13		8
各类实践环节小计 Subtotal of major practical training			30			

## 财务管理专业分学期教学进程

### Table of Teaching Process divided by semesters

第一学年 First Year									
第一学期 1 <sup>st</sup> Semester					第二学期 2 <sup>nd</sup> Semester				
课程性质 Prop erty	课程编号 ID	课程名称 Courses name	学分 Cred it s	课程类 别 Type	课程性质 Prope rty	课程编号 ID	课程名称 Courses name	学分 Cred it s	课程类 别 Type
必修 Requ ired	00801410	通用英语 English for General Purpose	4	理论 Theory	必修 Requ ired	00801400	学术英语 English for Academic Purpose	4	理论 Theory
	00701351	思想道德修养与法律基础 Ideology and Moral Cultivation & Law Basis	3			00700972	中国近现代史纲要 Chinese Modern and Contemporary History Outline	2	
	01000010	体育(1) Physical Education (1)	1			00900140	高等数学B(2) Advanced Mathematics B(2)	6	
	00900130	高等数学B(1) Advanced Mathematics B(1)	5.5			00900462	线性代数 Linear Algebra	3	

	00701650	形势与政策 Current Situation and Policy	2			01000020	体育(2) Physical Education (2)	1	
	00100860	管理学原理 Principle of Management	2			00105030	会计学原理 Principle of Accountancy	2.5	
	01390011	军事理论 Military theory	1			10111760	微观经济学 Microeconomics	3.5	
						00700890	经济法 Economic Law	2	
	01390010	入学教育及军事实践 Enrollment Education and Military Training	2	实践 Practical		00190100	簿记训练 Book Keeping Training	2	实践 Practical
						00190751	企业沙盘对抗模拟 Enterprise simulation confrontation	1	
必修学分小计 Subtotal of Required courses			23.5		必修学分小计 Subtotal of Required courses			27	
第二学年 Second Year									
第三学期 3 <sup>rd</sup> Semester					第四学期 4 <sup>th</sup> Semester				
课程性质 Property	课程编号 ID	课程名称 Courses name	学分 Credits	课程类别 Type	课程性质 Property	课程编号 ID	课程名称 Courses name	学分 Credits	课程类别 Type
必修 Required	00900111	概率论与数理统计 B Probability and Mathematical Statistics B	3.5	理论 Theory	必修 Required	01000040	体育(4) Physical Culture (4)	1	理论 Theory
	01000030	体育(3) Physical Culture (3)	1			00102020	统计学 Statistics	2.5	
	10110560	货币金融学 Monetary Finance	2			01115300	成本管理 Cost Management Accounting	4	
	00104150	财务管理基础 Fundamental Financial Management	2			00102472	中级财务管理 Intermediate Financial Management	4	
	00101111	中级财务会计(上) Financial Accounting 1	4			00101121	中级财务会计(下) Financial Accounting 2	4	
	00101100	宏观经济学 Macroeconomics	2.5						
	00700981	毛泽东思想和中国特色社会主义理论体系概论 Mao Zedong Thought and the Theory of Building Socialism with Chinese Characters	6						
	00190421	认识实习 Acquaintanceship Practice	1						
	00190210	公益劳动 Public Labor	1						
	00790151	社会调查 Social Survey	1						
必修学分小计			24		必修学分小计			15.5	

Subtotal of Required courses					Subtotal of Required courses					
第三学年 Third Year										
第五学期 5 <sup>th</sup> Semester					第六学期 6 <sup>th</sup> Semester					
课程性质 Property	课程编号 ID	课程名称 Courses name	学分 Credits	课程类型 Type	课程性质 Property	课程编号 ID	课程名称 Courses name	学分 Credits	课程类型 Type	
必修 Required	00701341	税法 Law of Taxation	3	理论 Theory	必修 Required	00100631	高级财务管理 Advanced Financial Management	2.5	理论 Theory	
	00100830	管理软件应用 Management Software Application	2							
	00101860	生产与运作管理 Production and Operation Management	2							
	00100111	财务分析 Financial Analysis	3							
	00102440	证券投资学 Theory of Securities Investment	2							
	00190900	证券投资模拟 Securities Investment Simulation	2	实践 Practical		00180110	财会信息系统模拟 Accounting Information System Simulation	2	实践 Practical	
必修学分小计 Subtotal of Required courses			11		必修学分小计 Subtotal of Required courses			2		
选修 专业 模块 Elective Module	00102990	全面预算管理 Comprehensive Budget management	2	选修 专业 模块 Elective Module	00111490	公司战略与风险管理 Corporate Strategy and Risk Management	2			
	00101851	审计学 Auditing	4		00104050	财务专业英语阅读 Financial Management (E)	2			
	00100800	管理会计 Management Accounting	3.5		00101600	纳税筹划 Tax Payment Tactic	2			
	00100651	高级会计 Advanced Accounting	3		00102901	企业集团财务管理 Group Corporation Financial Management	2			
					00100090	财会信息系统 Financial Accounting Information System	3			
					00102950	纳税会计 Tax accounting and tax declaration	3			
					00104450	企业内部控制与内部审计实务 Internal control and internal audit practice	2			
					10110161	电力市场概论 Introduction to Electric Power Market	2			
				00102880	能源经济学	2				

						Economics of energy			
					00100290	电价学 Electricity prices	2		
					00100310	电力规划 Electric Power Programming	2		
第四学年 Forth Year									
第七学期					第八学期				
课程性质 Property	课程编号 ID	课程名称 Courses name	学分 Credits	课程类别 Type	课程性质 Property	课程编号 ID	课程名称 Courses name	学分 Credits	课程类别 Type
	00190740	企业竞争模拟 Businesses Competition Simulation	1	实践 Practical		00190070	毕业实习 Graduation Practice	4	实践 Practical
						00190060	毕业设计 Graduation Thesis	13	
必修学分小计 Subtotal of Required courses			1		必修学分小计 Subtotal of Required courses			17	
选修 专业 模块 Elec tive Modu le	00102761	资产评估 Assets Appraisal	2		选修 专业 模块 Elec tive Modul e				
	00102751	资本运营 Capital Operating	2						
	00101140	会计职业道德 Accounting professional ethics	1						
	00104460	责任会计 Responsibility Accounting	2						
	00100180	财政学 Public Finance	2						
	00200260	电力生产技术概论 Introduction to Power Generation Technology	2						
	10111980	项目融资学 Project financing	2						