



BSc (Hons): Accounting

Programme Specification

2026-2027

Contents

1. INTRODUCTION	3
2. OVERVIEW	4
3. ABOUT THE PROGRAMME	5
4. MISSION	5
5. PROGRAMME STRUCTURE	5
6. PROGRAMME OUTCOMES	7
7. TEACHING, LEARNING, AND ASSESSMENT	10
Teaching Strategy	10
Assessment Strategy	11
8. ENTRY REQUIREMENTS	11
Admissions	11
Transfer Credit	12
9. EXIT AWARD REQUIREMENTS	12
10. STUDENT SUPPORT AND GUIDANCE	13
11. PLACEMENT	14
12. STUDY ABROAD	14
13. LIBRARY RESOURCES	14
14. REGULATORY FRAMEWORK	15
Ensuring and Enhancing the Quality of the Programme	15
APPENDIX 1 Curriculum Map	17
Programme Specification Publication Dates	20

1. INTRODUCTION

This document describes the **BSc (Hons) Accounting** awarded by Richmond American University London, using the protocols required by *The Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies* (QAA, 2024).

The programme is devised, delivered and assessed by Guangzhou College of Applied Science and Technology, and validated for a UK award by Richmond American University London. The programme is delivered by Guangzhou College of Applied Science and Technology in China, to its own students. Richmond American University London is responsible for the standard and issuance of UK awards and quality assurance and enhancement of the validated programmes at Guangzhou College of Applied Science and Technology.

The degree is delivered within the framework set by policies and regulations of *National Standards for Teaching Quality of Undergraduate Majors in General Colleges and Universities* of China. Typically, students complete 53 separate courses over the programme which takes 4 years. Normally, each course carries 1-6 Chinese academic credits and the relationship between credit hours and credits of various types of courses are as follows:

Theoretical courses: 16 credit hours = 1 credit

Experimental / Practical courses: 24 credit hours = 1 credit

Practical Learning Arrangements: 1 week= 1 credit

The degrees are also articulated in terms of UK Regulatory Frameworks, chiefly the *FHEQ* and the *Higher Education Credit Framework for England*. Each course has been assigned to an appropriate level on the *FHEQ*, based on the course's learning outcomes and assessment strategies (note that the courses comprising the first year of the 4-year Chinese undergraduate degree are normally at *RQF* Level 3). Chinese undergraduate credit can generally be translated to ECTS and UK CATS credits in the following manner: 1 Chinese credit = 2 ECTS credits = 4 UK CATS credits. A Richmond-validated UK award must have a minimum of 360 UK CATS credits at Levels 4-6 on the *FHEQ*.

Please note: This specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if s/he takes full advantage of the learning opportunities that are provided.

More detailed information on the learning outcomes, content, and teaching, learning and assessment methods of each course can be found in course specification documents and syllabi.

The accuracy of the information contained in this document is reviewed by the University and may be verified by the Quality Assurance Agency for Higher Education.

2. OVERVIEW

Programme/award title(s)	BSc (Hons) Accounting
Teaching Institution	Guangzhou College of Applied Science and Technology
Awarding Institution	Richmond American University London
Date of last validation	
Next revalidation	
Credit points for the award	360 UK Credits at <i>FHEQ</i> Levels 4-6
Programme start date	September 2026
Underpinning QAA subject benchmark(s)	Accounting (April 2025) https://www.qaa.ac.uk/docs/qaa/sbs/subject-benchmark-statement-accounting-2025.pdf?sfvrsn=c059de81_7
Professional/statutory recognition	N/A
Language of Study	Chinese
Language of Assessment	Chinese
Duration of the programme for each mode of study (P/T, FT, DL)	FT
Date of production/revision of this specification	(see chart at the end of this document for list of revisions)

3. ABOUT THE PROGRAMME

Adhering to the concept of serving the economic and social development of the Guangdong-Hong Kong-Macao Greater Bay Area and Guangdong and adapting to the economic needs of the modern market, the accounting major focuses on the direction of taxation, auditing, accounting analysis, investment and financing management, etc., and educates talents with strong knowledge of economics, management, law and computer applications, understanding accounting standards and practical skills, and being familiar with the basic knowledge of financial law and modern information technology skills. At present, it has established stable strategic cooperative relations with 17 enterprises and institutions and has carried out in-depth school-enterprise cooperation with KPMG Global Business Services (Guangdong) Co., Ltd. and Aoki Digital Technology Co., Ltd., forming a talent training model of school-enterprise collaborative education. This major leverages cooperative education and an expanded international perspective, ensuring the programme is aligned with and reflects global professional standards—including CPA, ACCA, and CMA—to produce outstanding international accounting talents. This major relies on the general education platform, professional education platform, and personality development platform to achieve professional teaching, covering basic courses in economics and management, accounting-related professional courses, and also adds courses in cutting-edge fields such as intelligent tax declaration and intelligent financial sharing, forming a theoretical and practical curriculum system of "big platform" + "living module", in order to serve the economic and social development of the Guangdong-Hong Kong-Macao Greater Bay Area and Guangdong, and strive to cultivate firm ideals and beliefs, good professionalism, solid theoretical foundation, and outstanding practical ability. High-quality accounting application-oriented professionals with innovative spirit with all-round development of moral, intellectual, physical, aesthetic and labour.

4. MISSION

Based on the Guangdong-Hong Kong-Macao Greater Bay Area, the accounting major serves the digital economy industry, educates a deep sense of family and country, a sense of social responsibility, good professional ethics, humanistic and scientific literacy and a strong team spirit, can firmly master accounting, management, economics, law and computer and other professional knowledge, have accounting, financial management, statement analysis, tax declaration and planning, auditing and other work capabilities, and can be competent for accounting and related work in industrial and commercial enterprises, financial enterprises, intermediaries, government agencies and other departments. High-quality accounting application-oriented professionals who can work in accounting practice, audit practice, tax practice and other related fields in for-profit and non-profit organizations, with a solid foundation, strong practice, communication, wide calibre, innovation, and all-round development of morality, intelligence, physical fitness, art and labour.

5. PROGRAMME STRUCTURE

BSc (Hons) Accounting

Course Code	Course Title	China Credits	UK Credits
RQF Level 3			
0610001	College English I	3	12
0610002	College English II	3	12
3210001	Career Planning	1	4
1110001	Applied Writing	1	4
0910024	Fundamentals of Artificial Intelligence	2	8
0910006	Mathematical Economics	2	8
3607002	Basic Accounting	4	16
3607003	Financial Laws and Professional Ethics	2	8
3608001	Management	3	12
3601063	Economics	3	12
3607006	Fundamentals of Financial Accounting	4	16
3607005	Basic Accounting Practical Simulation	0.5	2
RQF Level 3 CREDIT TOTALS		28.5	114
FHEQ Level 4			
0610003	College English III	2	8
0610004	College English IV	2	8
3210002	Innovative Thinking and Practice	1	4
3210003	Entrepreneurship Foundation and Practical Training	2	8
3607004	Economics Law	3	12
3608099	Marketing	3	12
3607007	Intermediate Financial Accounting	4	16
3604002	Statistics	3	12
3606098	Financial Management	4	16
3607008	Tax law	3	12
3607009	Auditing	3	12
FHEQ Level 4 CREDIT TOTALS		30	120
FHEQ Level 5			
3210004	Employment Guidance	1	4
3607010	Advanced Financial Analysis	3	12
3607026	Tax Accounting	3	12
3607029	Internal Control	3	12
3607017	Corporate Strategy and Risk Management	3	12
3607011	Cost Accounting	3	12
3607012	Management Accounting	3	12
3607025	Asset valuation	3	12
3607027	Tax Planning	2	8

3607030	Audit Case Analysis	2	8
3607014	Accounting Information Systems	1	4
3607015	Smart Financial Sharing	1	4
3607028	Smart Tax Filing	1	4
3606016	Excel Application in Financial Management	1	4
FHEQ Level 5 CREDIT TOTALS		30	120
FHEQ Level 6			
3607035	Professional Competence Expansion Course 1- Comprehensive Practice of Social Investigation	2	8
3607036	Professional Competence Expansion Course 2-Application in Office Software	2	8
3606005	Business Intelligence Financial Analysis	2	8
3607013	Financial Robotics	1	4
3607016	Professional Thesis Writing Training	0.5	2
3607031	Smart Auditing	1	4
3601025S	Virtual Business Simulation Internship	1.5	6
3607037S	On-site Research (Region, Industry, Enterprise)	1	4
3607038S	Specialised (Production) Practice	6	24
3607039S	Undergraduate Practice	3	12
3607040S	Undergraduate Dissertation (Design)	8	32
One of the following			
3607020	Advanced Financial Accounting	2	8
3607021	Governmental Accounting	2	
FHEQ Level 6 CREDIT TOTALS		30	120
DEGREE CREDIT TOTALS		118.5	474

Blue = Gen Ed / Common Foundation courses

Black = Major compulsory courses

Green = Major elective courses

Purple = Practice / Internship

6. PROGRAMME OUTCOMES

Programme-level learning outcomes are identified below. Please refer to the Curriculum Map at the end of this document for details of how outcomes are deployed across the study programme.

- A. Disciplinary Knowledge and Understanding
- B. Disciplinary Applied Skills
- C. Communication Skills
- D. Transferrable Skills

Disciplinary Knowledge and Understanding (A)

Level 3

- I. Describe basic concepts such as basic accounting equations, accounting subjects, and accounting vouchers.
- II. Outline the basic role of accounting in economic activities.
- III. Be able to simply classify common economic operations according to accounting elements.

Level 4

- I. Describe fundamental principles of financial accounting, management accounting, finance, and auditing.
- II. Demonstrate awareness of professional ethics, regulatory frameworks, and the role of accounting in organisations and society.
- III. Explain the legal, economic, and sustainability contexts within which accounting information is prepared and used.

Level 5

- I. Apply accounting, finance, and auditing concepts to analyse routine business problems using appropriate methods and techniques.
- II. Interpret financial and non-financial information with reference to industry norms, professional standards, and regulatory requirements.
- III. Integrate knowledge from related disciplines such as economics, management, and business law to evaluate organisational decision-making.

Level 6

- I. Critically evaluate advanced accounting, financial reporting, auditing, and financial management concepts with reference to IFRS and relevant regulatory frameworks.
- II. Analyse the relationship between theory, professional practice, and contemporary issues such as sustainability reporting, digital transformation, and governance.
- III. Produce independent, well-reasoned evaluations of complex accounting and financial problems, drawing on research evidence and professional standards.

Disciplinary Applied Skills (B)

Level 3

- I. Be able to make preliminary records of simple economic operations according to lending rules.
- II. Identify the basic process of accounting and the application logic of basic accounting tools (including spreadsheets) in daily accounting processing.

Level 4

- I. Apply basic accounting techniques, including double-entry bookkeeping, reconciliations, and preparation of simple financial statements.
- II. Use standard digital tools such as spreadsheets and accounting software to support basic analysis and problem-solving.

Level 5

- I. Analyse accounting and financial data using appropriate quantitative, statistical, and digital methods, including spreadsheets and data-visualisation tools.
- II. Apply professional techniques to address defined business problems in areas such as budgeting, costing, investment appraisal, and audit testing.
- III. Select and use appropriate technologies and sources of evidence to support analysis.

Level 6

- I. Apply advanced financial modelling, analytical techniques, and audit procedures to complex organisational problems.
- II. Integrate international accounting standards, regulatory requirements, risk considerations, and ethical principles when developing solutions.
- III. Plan, manage, and deliver professional-level projects, producing evidence-based recommendations suitable for organisational, regulatory, or international contexts.

Communication Skills (C)

Level 3

- I. Be able to state simple professional content in concise written or oral form, and clearly express personal basic views in group communication.

Level 4

- I. Communicate ideas clearly in written, oral, and digital formats, and contribute effectively to team discussions in academic and professional contexts.

Level 5

- I. Formulate coherent arguments using information gathered from academic, professional, and digital sources, presenting them effectively to varied audiences.
- II. Adapt communication styles for collaborative work, professional discussions, and cross-disciplinary settings.

Level 6

- I. Synthesise and present complex accounting and financial information in formats suitable for professional stakeholders, including reports, presentations, and technical documents.
- II. Communicate persuasively and with authority, demonstrating leadership in team-based and project-based contexts.

Transferrable Skills (D)

Level 3

- I. Identify the core requirements of academic and basic professional tasks and be able to list the basic steps to complete the task and allocate time reasonably.
- II. Identify individual responsibilities in the team's division of labour and cooperate with simple collaboration tasks.

Level 4

- I. Demonstrate responsibility, time management, teamwork, and awareness of ethical conduct in academic and professional tasks.
- II. Use digital tools and basic quantitative techniques to support learning and problem-solving.

Level 5

- I. Demonstrate critical thinking, problem-solving, and entrepreneurial awareness in accounting and financial contexts.
- II. Reflect on personal development, engage in independent learning, and use feedback to enhance performance.

Level 6

- I. Operate autonomously, managing complex tasks with professional responsibility and ethical judgement.
- II. Integrate analytical, digital, and strategic skills to design solutions, lead projects, and support decision-making in accounting and finance settings.
- III. Demonstrate readiness for graduate employment or further professional study through independent, reflective, and evidence-driven practice.

7. TEACHING, LEARNING, AND ASSESSMENT

Teaching Strategy

The BSc (Hons) Accounting requires all students to actively participate in learning, conscientiously study, and strive to explore. Clearly, the precise approach will vary from course to course, depending on the learning outcomes relevant to each class.

The generic components of our teaching and learning strategy normally involves a variety of approaches and include delivering many of the following:

- Regular use of formal lecture sessions in all courses.
- Occasional workshops and seminars in some courses.
- Regular use of individual and/or team-based projects in all courses.
- Regular use of self-directed and directed reading in all courses.
- Peer-tutoring led by advanced students in many courses.
- Use of audio-visual and library resources in some courses.
- Assist teaching through e-learning platform.

Their knowledge is acquired through

- Structured course teaching
- Electronic platforms assist learning
- Bibliography reading
- Independent research

Their cognitive skills are developed through

- Conducting research
- Making presentations and preparing other assessments
- Students' communication and discussion after class

Their practical skills are gained through

- Applying theory to practice encountered during internship
- Using information technology to retrieve and manipulate data
- Completing graduation thesis and graduation practice

Their key skills are gained through

- Using appropriate language and communication skills
- Independent learning

Assessment Strategy

The assessment strategies we use with our **BSc (Hons) Accounting** degree speak directly to how we anticipate progression with student learning to take place.

Clarify the requirements for classroom teaching and practical teaching.

Classroom teaching: Implement the main responsibility of teachers, teachers can effectively improve students' participation in classroom teaching, and form a classroom atmosphere of dialogue, questioning and discussion; Curriculum assessment can effectively implement the requirements of the syllabus and reflect the learning effect of students.

Practical teaching: Emphasize collaborative education, innovation and entrepreneurship education, and cultivate students' ability to comprehensively apply the knowledge they have learned to solve practical problems.

Focusing on the practical characteristics of accounting major, the main responsibility of teachers is implemented in classroom teaching, student participation is improved through interactive links, and a professional classroom atmosphere is formed, and the combination of "process assessment + final assessment" is adopted to comprehensively reflect the learning effect of students. Practical teaching highlights the orientation of "integration of industry and education, innovation and entrepreneurship", and joins enterprises to build a collaborative education mechanism, set up internship and entrepreneurship training courses, guide students to carry out entrepreneurial projects, and cultivate the ability to use professional knowledge to solve practical problems.

8. ENTRY REQUIREMENTS

Admissions

Students are required to take part in the NCEE (Gaokao) organized by the Ministry of Education and apply for our programme. GCAST recruits students nationwide. The upper limit of total admissions is determined by the Enrolment Plan approved by the provincial government.

Transfer Credit

The applicants for programme transfer are first-year undergraduate students, and the process must be based on students' voluntary choice, subject to the availability of educational resources, and approved by the corresponding academic schools, reviewed by the Academic Affairs Office, and ultimately authorized by the Teaching Guidance Committee. Permissible circumstances for programme transfer include students having a genuine aptitude, strong interest, or health-related reasons; prohibited cases include targeted-area students, special admission schemes, those on leave, or students with disciplinary records. Major transfers are processed centrally each year in May, involving procedures such as application, approval, and public notification. After transferring, students must complete all the courses required by the new programme and meet all requirements to graduate and obtain their degree. If the courses taken in the original programme are of the same category, nature, content, level and credit as those in the transferred programme, the original grades will be valid; otherwise, make-up courses should be taken.

9. EXIT AWARD REQUIREMENTS

An exit award is defined as a lower award than one for which the student is registered. Such an award may be conferred if a student completes part, but not all, of the requirements of the programme for which he or she is registered. Students may not enter the university registered for an exit award.

Certificate of Higher Education in BSc (Hons) Accounting (UK)

The UK CertHE can be awarded as an exit award for those students completing the following minimum requirements.

120 credits at FHEQ Level 4

- Pass (normally a GPA of between 1.85 and 2.99 for all Level 4 courses)
- Merit (normally a GPA of 3.0 to 3.54)
- Distinction (normally a GPA of 3.55 and above for all level 4 courses)

Of the total number of credits required for the UK CertHE, 60 UK credits must be completed at Validated partner institution.

The requirements for the UK CertHE are outlined in the section of Table 1 pertaining to FHEQ Level 4 requirements.

Diploma of Higher Education in BSc (Hons) Accounting (UK)

The UK DipHE can be awarded as an exit award for those students completing the following minimum requirements.

120 credits at FHEQ Level 4

120 credits at FHEQ Level 5

- Pass (normally a GPA of between 1.85 and 2.99 for all Level 4 courses)
- Merit (normally a GPA of 3.0 to 3.54)
- Distinction (normally a GPA of 3.55 and above for all level 4 courses)

Of the total number of credits required for the UK DipHE, 60 UK Level 4 credits and 60 UK Level 5 credits must be completed at the University.

The requirements for the UK DipHE are outlined in the sections of Table 1 and Table 2 above pertaining to FHEQ Level 4 and FHEQ Level 5 requirements. Level 6 courses can be “dipped down” to fulfil missing Level 5 credits.

Students may not be awarded more than one UK exit award and the University Examination Board will recommend the most relevant one for the individual student circumstance.

10. STUDENT SUPPORT AND GUIDANCE

There is a range of student support and guidance, for both academic and general wellbeing, available to students. This is accomplished through a range of work-streams and services which positively impact learning as well as the total student life experience.

There are 15 teaching buildings and 34 dormitory buildings in the College, with about 9,000 dormitories. There are 328 classrooms of various types with a total seating capacity of 33,194, and a total of 230 experimental and practical training rooms. Students can study in the teaching area, listen to lectures, perform experimental (training) classes and carry out academic exchanges and cultural and recreational activities. There are 44 outdoor sports grounds and 22 sports support facilities on campus, with a total area of 113,000 square meters. There is also one large sports ground and a gymnasium building. There is also a modernized library with a total area of 33,000 square meters. The library provides a total of 3,200 self-study seats for students. In addition to normal working days, it is also open to students during non-working hours. The opening hours of the library are from 8:00 a.m. to 22:30 p.m. from Monday to Sunday.

The College has set up a Student Affairs Office which is responsible for daily management and service of students. The College arranges a counsellor for each class. The College has also set up a Student Financial Aid Management Centre which deals with student loans and scholarships, in order to ensure that students enjoy equal access to education. The mental health education centre disseminates mental health knowledge to students, provides psychological counselling and offers physical and mental health education courses. Related web links will be provided in the future.

The College makes a variety of special provisions in exams and assessment for students with a diagnosed learning disability. This might include a physical or sensory impairment, a medical or psychiatric condition or a specific learning difficulty such as dyslexia and may require additional support or adaptations to our facilities.

If you are a student with a documented specific learning difficulty, mental health condition or physical disability you need to provide the Student Affairs Office with the appropriate documentation concerning your additional needs at the point of admission to the University, or as soon as possible after enrolment.

The College will make sure that students with mobility impairments have the required access they need to classroom space, residential areas and study space.

The student and their inspectors are informed of the provisions after they are approved, and reminders are sent to students and invigilators shortly before the examinations.

11. PLACEMENT

The College offers a formal mechanism through which students may receive work-placement opportunities. These placements are supervised under the College's Internship Leadership Office and Teaching Affairs Office and executed by each school / department respectively.

These placements are supervised, career-related work experiences combined with reflective, academic study that help students apply theoretical knowledge in the workplace. There are two modes of internships: designated internships in companies with partnership of the College and individual internships found by students themselves.

The Admissions and Employment Office of GCAST provides employment guidance services for students, organizes large-scale enterprise recruitment fairs regularly every year and offers courses like Career Planning and Employment Guidance. Schools organize relevant job fairs for students before graduation, providing them with information consultation, resume development and other services.

12. STUDY ABROAD

Study Aboard for this programme is not available at this moment, but we will timely monitor and listen to students' requirement and setup relevant projects or opportunities in the future when necessary

13. LIBRARY RESOURCES

The library of Guangzhou College of Applied Science and Technology covers an area of 47,000 square meters. As of 2024, it has a collection of 1,830,500 copies of books (including 1,098,300 paper books and 732,200 e-books), 576 kinds of professional periodicals, and rich digital resources such as CNKI journal databases, CNKI master - doctoral thesis databases, and CNKI academic album databases. The college has formulated a series of library management regulations to ensure the order of the library and the integrity of book resources.

The library provides 5,847 reading seats for students, and is open from Monday to Sunday, with a long opening time of 98 hours per week, which is convenient for students to study and read. In addition to providing basic borrowing and reading services, the library also regularly holds various reading promotion activities, such as reading sharing sessions, reading marathons, and academic lectures, to create a strong reading atmosphere on campus.

14. REGULATORY FRAMEWORK

The **BSc (Hons) Accounting** is operated under the policy and regulatory frameworks of Richmond American University London, the Framework of Higher Education Qualifications, the Office for Students conditions and the UK Quality Code for Higher Education.

Also key to the background for this description are the following documents:

- QAA (2024). UK Quality Code for Higher Education. (www.qaa.ac.uk)
- QAA (2021). The Higher Education Credit Framework for England: Advice on Academic Credit Arrangements. (www.qaa.ac.uk)
- SEEC (2021). Credit Level Descriptors for Higher Education. Southern England Consortium for Credit Accumulation and Transfer (www.seec.org.uk).

Ensuring and Enhancing the Quality of the Programme

The **BSc (Hons) Accounting** features detailed published educational objectives that are consistent with the mission of the institution. All course outlines contain course specific objectives that are regularly monitored by the individual instructors and by the faculty as a group.

The College has several methods for evaluating and improving the quality and standards of its provision. These include:

- External Examiners
- Internal Moderation
- Teaching Material Review Conducted by Teaching Supervision Office
- Classroom Observations and Peer-to-peer Evaluations
- Student Feedback and Student Evaluation
- Student Forum
- Course Evaluations
- Student Feedback Staff
- New Teachers Training
- President Reception Days
- Feedback from employers
- Assessments of Ministry of Education (every 5 years)

BSc (Hons) Accounting is provided through a system of ongoing evaluations that demonstrate achievement of the programme's objectives and uses the results to improve the effectiveness of the programme.

APPENDIX 1 Curriculum Map

Course Code	Course Title	Disciplinary Knowledge and Understanding (A)			Disciplinary Applied Skills (B)			Communication Skills (C)		Transferrable Skills (D)			
		I	II	III	I	II	III	I	II	I	II	III	
Level 3													
0610001	College English I							X			X		
0610002	College English II							X			X		
3210001	Career Planning										X		
1110001	Applied Writing							X			X		
0910024	Fundamentals of Artificial Intelligence							X			X		X
0910006	Mathematical Economics	X				X		X			X		
3607002	Basic Accounting	X		X	X	X					X		
3607003	Financial Laws and Professional Ethics	X	X	X		X					X		
3608001	Management	X	X		X								X
3601063	Economics		X				X		X				
3607006	Fundamentals of Financial Accounting	X			X	X					X		
3607005	Basic Accounting Practical Simulation	X		X	X	X				X			
Level 4													
0610003	College English III							X		X			

0610004	College English IV							X		X		
3210002	Innovative Thinking and Practice									X		
3210003	Entrepreneurship Foundation and Practical Training									X		
3607004	Economics Law		X	X				X		X		
3608099	Marketing			X				X		X		
3607007	Intermediate Financial Accounting	X	X	X	X					X		
3604002	Statistics					X		X		X	X	
3606098	Financial Management				X	X				X		
3607008	Tax law		X	X				X		X	X	
3607009	Auditing	X	X			X		X		X		
Level 5												
3210004	Employment Guidance							X				
3607010	Advanced Financial Analysis	X	X		X					X		
3607026	Tax Accounting	X	X							X		
3607029	Internal Control		X	X		X			X	X	X	
3607017	Corporate Strategy and Risk Management		X	X			X		X	X	X	
3607011	Cost Accounting	X	X	X	X			X		X		
3607012	Management Accounting		X	X		X	X	X		X		

3607025	Asset valuation		X			X		X					
3607027	Tax Planning	X	X			X			X	X			
3607030	Audit Case Analysis	X	X		X	X	X	X		X			
3607014	Accounting Information Systems	X	X			X			X	X			
3607015	Smart Financial Sharing	X	X		X			X		X			
3607028	Smart Tax Filing	X							X	X	X		
3606016	Excel Application in Financial Management	X			X	X	X						
Level 6													
3607035	Professional Competence Expansion Course 1-Comprehensive Practice of Social Investigation		X	X	X	X		X		X	X	X	
3607036	Professional Competence Expansion Course 2-Application in Office Software		X	X	X			X		X	X		
3606005	Business Intelligence Financial Analysis		X	X	X			X					
3607013	Financial Robotics		X		X								X
3607016	Professional Thesis Writing Training	X	X	X	X	X	X	X	X	X	X	X	
3607031	Smart Auditing			X	X	X		X		X			X
3601025S	Virtual Business Simulation Internship				X			X	X		X		
3607037S	On-site Research (Region, Industry, Enterprise)		X			X	X	X	X	X	X	X	

