

财 政 学

一、培养目标

本专业突出多学科交叉，坚持理论与实践结合，注重经济学、财政学基础理论、专业素养和综合素质的全面教育，培养创新意识和实践能力较强、专业基础扎实、知识面广、适应能力强的财税管理及相关领域复合型、应用型高素质专业人才。

二、基本规格要求

1. 系统掌握财政学（包括税收）专业基础知识与实务操作技能，熟悉国家财政、经济的方针政策，在了解本学科的理论前沿和发展历史同时，提高学生的专业英语运用能力。

2. 能熟练掌握文献检索和资料查询的基本方法，形成初步的科学研究能力，使学生具备在各专业领域进一步培养所需的理论基础和良好的财政学素养，符合经济管理类通用人才的基本要求。

3. 运用数量分析方法和现代技术手段进行经济调查、行业分析、规划、预测与决策等初级实际应用能力，成为能在财政税务管理部门、国家其他经济和行政管理部门、社会中介机构、企业与事业等单位、科研院校从事宏观财政管理和微观理财事务的专业人才。

三、培养特色

本专业注重培养“精财税，通经贸，晓法律，懂会计”宏微观管理复合型人才。本着“宽口径，厚基础，重能力，造就高素质复合型人才”的办学理念，立足于培养“应用型、融通性、开放式”高级财政税务管理专业人才。

四、学制、毕业基本要求及学位授予

1. 本科基本学制 4 年，弹性学习年限 3—6 年，按照学分管理制度管理。

2. 财政专业学生毕业最低学分数为 160 学分，其中各类别课程及环节要求学分数如下表：

| 课程类别 | 通识必修 | 学门核心 | 学类核心 | 专业核心 | 专业选修 | 通识选修 | 集中实践 | 合计 |
|------|------|------|------|------|------|------|------|-----|
| 学分数 | 27 | 24 | 30 | 24 | 22 | 8 | 25 | 160 |

3. 学生修满培养方案规定的必修课、选修课及有关环节，达到规定的最低毕业学分数，并修完规定必修但不记学分的所有课程和环节，德、智、体合格，即可毕业。满足国家学位授予相关文件的，授予经济学学士学位。

五、课程设置及学分分布

（一）通识教育课程 [必修 27 + (6) 学分 + 选修 8 学分]

通识教育课程包括必修和选修两部分。通识选修课程按《湖南大学通识选修（文化素质教育）课程方案》实施，通识必修课程如下：

| 编码 | 课程名称 | 学分 | 备注 |
|---------------|----------------------|------------|----|
| GE01101 | 毛泽东思想和中国特色社会主义理论体系概论 | 3+ (3) | |
| GE01039 | 思想道德修养与法律基础 | 1.5+ (1.5) | |
| GE01100 | 形势与政策 | 0.5+ (1.5) | |
| GE01102 | 中国近现代史纲要 | 2 | |
| GE01103 | 马克思主义基本原理 (上) | 2 | |
| GE02025 | 政治经济学 | 2 | |
| GE01012 (-15) | 大学英语 | 8 | |
| GE01088 | 计算机基本能力测试 | 0.5 | |
| GE01105 | 计算机导论与程序设计 | 2.5 | |
| GE01107 (-13) | 心理素质与生涯发展 | 1 | |
| GE01089 (-92) | 体育 | 4 | |

(二) 学门核心 (24 学分)

| 课程编码 | 课程名称 | 学分 | 备注 |
|---------|------------|----|----|
| GE03011 | 高等数学 B (1) | 5 | |
| GE03012 | 高等数学 B (2) | 5 | |
| GE03013 | 线性代数 B | 3 | |
| GE03014 | 概率论与数理统计 B | 3 | |
| GE03039 | 微观经济学 | 4 | |
| GE03040 | 宏观经济学 | 4 | |

(三) 学类核心 (30 学分)

| 课程编码 | 课程名称 | 学分 | 备注 |
|---------|--------|----|----|
| ET04009 | 基础会计学 | 3 | |
| EN04004 | 国际贸易学 | 3 | |
| EN04009 | 财政学 | 3 | |
| BA04020 | 财务管理学 | 3 | |
| EN04005 | 应用统计学 | 3 | |
| EN04002 | 金融学 | 3 | |
| EN04008 | 国际经济学 | 3 | 双语 |
| EN04010 | 税收学 | 3 | |
| EN04013 | 新制度经济学 | 3 | |
| EN04011 | 计量经济学 | 3 | |

(四) 专业核心 (24 学分)

| 课程编码 | 课程名称 | 学分 | 备注 |
|---------|--------|----|----|
| CA05009 | 国有资产管理 | 3 | |
| CA05010 | 公共预算管理 | 3 | |
| CA05006 | 税务会计学 | 3 | |
| CA05011 | 中级财务会计 | 3 | |
| CA05003 | 税收相关法律 | 3 | |
| CA05007 | 税收筹划 | 3 | |
| CA05005 | 税收管理学 | 3 | |
| CA05008 | 国际税收学 | 3 | |

(五) 选修课 (22 学分)

| 课程编码 | 课程名称 | 学分 | 备注 |
|---------|---------------------|----|----|
| ET06045 | 中外税案 | 2 | |
| ET06046 | 政府与非营利组织会计 | 2 | |
| ET06047 | 财政思想史 | 2 | |
| ET06048 | 公债经济学 | 2 | |
| ET06049 | 税务稽查 | 2 | |
| ET06013 | 经济预测与决策 | 2 | |
| ET06050 | 外国税制专题 | 2 | |
| ET06051 | 社会保障管理学 | 2 | |
| ET06052 | 资产评估 | 2 | |
| ET06053 | 税收政策分析 | 2 | |
| ET06054 | 纳税评估 | 2 | |
| ET06055 | 政府非税收入管理 | 2 | |
| ET06056 | 财政学前沿专题 | 2 | |
| ET06057 | 税法与会计差异分析 | 2 | |
| ET06038 | 创新实践课 (包括 SIT、学科竞赛) | 2 | |

选课说明: 1. 专业任选课中 11 学分可以在全校范围内跨专业任选。

2. 创新实践课, 包括 SIT 和学科竞赛 (学科竞赛包括学校承认的七大赛事及学院教学指导委员会审核通过的专业类竞赛, 具体详见课程说明)

(六) 集中实践 (25 学分)

| 课程编码 | 课程名称 | 学分 | 备注 |
|---------|-------------|----|-----|
| EN10021 | 新生专业导论 | 1 | 研讨课 |
| GE09003 | 中文写作实训 | 1 | |
| EN10014 | 公民教育与社会实践 | 1 | |
| EN10015 | 认识实习 | 1 | |
| GE09002 | 仿真平台与工具应用实践 | 1 | |
| EN10018 | 税务会计模拟实验 | 1 | |
| EN10022 | 企业电子报税 | 1 | |
| EN10005 | 文献综述 | 1 | |
| EN10017 | 专业学术指导 | 1 | 研讨课 |
| EN10001 | 专业综合模拟实验 | 2 | |
| EN10019 | 毕业实习 | 4 | |
| EN10020 | 毕业论文 | 9 | |

六、课程责任教师一览表

| 序号 | 姓名 | 职称 | 学历学位 | 专业特长 | 课程 (专业核心、专业选修、通识选修) |
|----|-----|------|------|-------------------------|------------------------------|
| 1 | 郭平 | 教授 | 博士 | 国有资产管理、财政理论 | 财政学(学类核心)、政府非税收入管理(专业选修) |
| 2 | 罗宏斌 | 教授 | 学士 | 财政理论与政策、税收理论与政策 | 国际税收学(专业核心) |
| 3 | 谭光荣 | 教授 | 博士 | 税务风险与税务内部控制、税务稽查、税务会计 | 纳税评估、税法与会计差异分析(专业选修) |
| 4 | 刘宛晨 | 教授 | 博士 | 企业重组、国有资本经营 | |
| 5 | 曹燕萍 | 副教授 | 硕士 | 税法、税务会计 | 税收学(学类核心)、税务会计学(专业核心) |
| 6 | 李志慧 | 副教授 | 硕士 | 财政预算理论与政策、政府非营利组织会计 | 公共预算管理(专业核心)、政府非营利组织会计(专业选修) |
| 7 | 余定华 | 副教授 | 学士 | 公共财政问题、外国税制 | 财政思想史、外国税制专题(专业选修) |
| 8 | 张艳纯 | 副教授 | 博士 | 税收理论与政策、税收征管理论与实务 | 税收管理学(专业核心) |
| 9 | 肖海翔 | 副教授 | 博士 | 财政理论与政策,公共支出效率,国有资本营运管理 | 国有资产管理(专业核心) |
| 10 | 唐明 | 副教授 | 博士 | 税收政策分析、税收筹划 | 税收筹划(专业核心) |
| 11 | 邓秋柳 | 副教授 | 硕士 | 财政理论与政策分析 | |
| 12 | 胡湘 | 副教授 | 学士 | 财政理论与政策分析 | 社会保障管理学(专业选修) |
| 13 | 洪源 | 助理教授 | 博士 | 税收制度与税收政策、预算管理 | 税收政策分析、财政学前沿专题(专业选修) |
| 14 | 林庆 | 助理教授 | 硕士 | 公共事业管理 | |
| 15 | 黄忠设 | 助理教授 | 硕士 | 财政政策运用 | 公债经济学、中外税案(专业选修) |
| 16 | 黄星 | 助理教授 | 博士生 | 税收理论与实务 | 税收相关法律(专业核心) 税务稽查、资产评估(专业选修) |

七、专业责任教授

| 序号 | 姓名 | 职称 | 学历学位 | 专业特长 | 承担授课课程 |
|----|----|----|------|----------------|--------------|
| 1 | 郭平 | 教授 | 博士 | 国有资产经营与管理、财政理论 | 财政学、政府非税收入管理 |

Public Finance

I . Educational Objectives

This program emphasizes the integration of disciplines with the combination of theory and practice, attaches great importance to fundamental theories of economics and public finance as well as the professional and comprehensive qualities. It is to prepare inter-disciplinary professionals of high qualities with good professional foundations and a wide range of knowledge, innovative, practical, and adaptable in the field of public finance and taxation management and other concerned fields.

II . Skills Profile

1. Students are required to systematically acquire the fundamental knowledge of public finance (including taxation) and skills of practical operations, familiar with the public policies of public finance and economy. They are also required to improve the command of special English when learning the theoretical frontiers and development histories of the disciplines.

2. Students are required to master the methods of bibliography retrieval and information inquiry with basic abilities of scientific research to meet the requirements of general talents of economic management who have necessary theoretical foundations for further education in other fields and good professional qualities of public finance.

3. Students are required to have the primary abilities of practice to engage in economic investigations, industry analysis, planning, prediction and decision making by mathematical and econometric analysis methods as well as modern technical methods, to become professional talents engaging in both macro and micro financial management, meeting the career requirements of financial and taxation departments, other economic and administrative departments, social agencies, enterprises and institutions, colleges and universities.

III . Program Features

This program aims at the cultivation of the compound professionals of business administration who specialize in finance, taxation, economics, law and accounting. Based on the educational philosophy of cultivating high-quality compound talents with wide knowledge, good foundation and capability, the program aims to bring up application-oriented, flexible and open-minded senior professionals mastering finance and taxation management.

IV . Length of Schooling, Graduation Requirements, and Degree Awarded

1. The length of schooling is usually 4, but flexibly 3—6 years based on the credit system
2. The minimum credits for the program are 160, which are distributed as follows:

| Category | Credits | Category | Credits |
|-------------------------|---------|---------------------------|---------|
| General Compulsory (GC) | 27 | Specialized Elective (SE) | 22 |
| Disciplinary Core (DC) | 24 | General Elective (GE) | 8 |
| Domain Core (DC) | 30 | Intensive Practicum (IP) | 25 |
| Specialized Core (SC) | 24 | Total | 160 |

3. Students who complete the required compulsory courses, elective courses and the other related parts of this program, achieve the required minimum graduate credits, and complete all the provided compulsory courses and parts but not recorded as credits with qualified morality, intelligence and physical are allowed to graduate. Those who satisfy the above requirements will be awarded Bachelor of Economics.

V. Curriculum and Credit Distribution

1. General Education Courses [required 27+(6) + elective 8 credits]

The general education courses consist of required courses and elective courses. General education electives are designed according to the *Curriculum Design of General Education Electives of Hunan University*. Required general education courses are illustrated in the following table.

| Code | Course Title | Credit(s) | Remarks |
|--------------|---|------------|---------|
| GE01101 | Introduction to Maoism and Theoretical System of Socialism with Chinese Characteristics | 3+(3) | |
| GE01039 | Moral Cultivation and Law Basics | 1.5+ (1.5) | |
| GE01100 | Current Situation and Policies | 0.5+ (1.5) | |
| GE01102 | Outline of Modern Chinese History | 2 | |
| GE01103 | Fundamentals of Marxism I | 2 | |
| GE02025 | Political Economics | 2 | |
| GE01012(-15) | College English | 8 | |
| GE01088 | Computer Proficiency Test | 0.5 | |
| GE01105 | Introduction to Computer Science and Programming | 2.5 | |
| GE01107(-13) | Psychological Health & Career Planning | 1 | |
| GE01089(-92) | Physical Education | 4 | |

2. Core Courses of Disciplines

| Code | Course | Credit(s) | Remarks |
|---------|--|-----------|---------|
| GE03011 | Advanced Mathematics B I | 5 | |
| GE03012 | Advanced Mathematics B II | 5 | |
| GE03013 | Linear Algebra B | 3 | |
| GE03014 | Probability Theory and Mathematical Statistics B | 3 | |
| GE03039 | Microeconomics | 4 | |
| GE03040 | Macroeconomics | 4 | |

3. Core Courses of the First Level of Disciplines

| Code | Course | Credit(s) | Remarks |
|---------|-------------------------|-----------|---------|
| ET04009 | The Basis of Accounting | 3 | |
| EN04004 | International Trade | 3 | |
| EN04009 | Public Finance | 3 | |
| BA04020 | Financial Management | 3 | |
| EN04005 | Applied Statistics | 3 | |

Cont

| Code | Course | Credit(s) | Remarks |
|---------|-----------------------------|-----------|-----------|
| EN04002 | Finance | 3 | |
| EN04008 | International Economics | 3 | Bilingual |
| EN04010 | Taxation | 3 | |
| EN04013 | New Institutional Economics | 3 | |
| EN04011 | Econometrics | 3 | |

4. Specialized Core Courses

| Code | Course | Credit(s) | Remarks |
|---------|-----------------------------------|-----------|---------|
| CA05009 | State-owned Capital Management | 3 | |
| CA05010 | State Budget Management | 3 | |
| CA05006 | Tax accounting | 3 | |
| CA05011 | Intermediate Financial Accounting | 3 | |
| CA05003 | Tax Laws | 3 | |
| CA05007 | Taxation Planning | 3 | |
| CA05005 | Taxation Management | 3 | |
| CA05008 | International Taxation | 3 | |

5. Elective Courses

| Code | Course | Credit(s) | Remarks |
|---------|--|-----------|---------|
| ET06045 | Chinese and Foreign Tax Case Studies | 2 | |
| ET06046 | Accounting for Government & Non-profit Organizations | 2 | |
| ET06047 | History of Public Finance Thoughts | 2 | |
| ET06048 | Bonds Economics | 2 | |
| ET06049 | Tax Inspection | 2 | |
| ET06013 | Economic Forecasting and Decision Making | 2 | |
| ET06050 | Special Topics on Foreign Tax Systems | 2 | |
| ET06051 | Social Security and management | 2 | |
| ET06052 | Assets Evaluation | 2 | |
| ET06053 | Taxation Policy Analysis | 2 | |
| ET06054 | Tax Assessment | 2 | |
| ET06055 | Management of Government Non-tax Revenue | 2 | |
| ET06056 | Special Topics on Frontiers of Public Finance | 2 | |
| ET06057 | Difference Analysis of Tax Law & Accounting | 2 | |
| ET06038 | Innovative Practices (including SIT and academic competitions) | 2 | |

Explanations:

(1) Students are permitted to select interdisciplinary elective courses with 11 credits freely.

(2) The course of Innovative Practices includes SIT and disciplinary contests. (The disciplinary contests include 7 contests admitted by the university and other professional contests approved by the College Academic Committee. For details, see the course description)

6. Intensive Practicum

| Code | Course | Credit(s) | Remarks |
|---------|--|-----------|---------|
| EN10021 | Introduction to Major for Freshmen | 1 | Seminar |
| GE09003 | Chinese Writing Training | 1 | |
| EN10014 | Civic Education and Social Practice | 1 | |
| EN10015 | Understanding Practice | 1 | |
| GE09002 | Using Simulation Platform and Tools | 1 | |
| EN10018 | Tax Accounting Simulation Experiment | 1 | |
| EN10022 | Enterprise electronic tax | 1 | |
| EN10005 | Literature Review | 1 | |
| EN10017 | Specialized Academic Advising | 1 | Seminar |
| EN10001 | Comprehensive Simulated Experimentation of Major | 2 | |
| EN10019 | Graduation Internship | 4 | |
| EN10020 | Graduation Thesis | 9 | |

VI. List of Courses Responsible Teachers

| Number | Name | Title | Academic Degree | Specialties | Courses |
|--------|---------------|---------------------|-----------------|---|--|
| 1 | Guo Ping | Professor | Ph. D | State-owned Capital Management, Financial Theory | Public Finance (DC), Management of Government Non-tax Revenue (SE) |
| 2 | Luo Hongbin | Professor | Bachelor | Finance Theory and Policy, Tax Theory and Policy | International Taxation(SC) |
| 3 | Tan Guangrong | Professor | Ph. D | Tax Risks and the Tax Internal Controls, Tax Inspection Tax Accounting | Tax Assessment, Difference Analysis of Tax Law and Accounting (SE) |
| 4 | Liu Wanchen | Professor | Ph. D | Corporate Restructuring, State-owned Capital Management | |
| 5 | Cao Yanping | Associate Professor | Master | Tax Law, Tax Accounting | The Taxation(DC), Tax Accounting(SC) |
| 6 | Li Zhihui | Associate Professor | Master | State Budget Theory and Policy, Accounting for Government and Nonprofit Organizations | State Budget Management (SC), Accounting for Government and Non-profit Organizations(SE) |
| 7 | She Dinghua | Associate Professor | Bachelor | Public Finance Problems, Foreign Tax System | The History of Finance, Thoughts Special Topics on Foreign Tax Systems(SE) |

Cont

| Number | Name | Title | Academic Degree | Specialties | Courses |
|--------|----------------|---------------------|-----------------|---|--|
| 8 | Zhang Yanchun | Associate Professor | Ph. D | Tax Theory and Policy, Theory and Practice of Taxation | Taxation Management (SC) |
| 9 | Xiao Haixiang | Associate Professor | Ph. D | Finance Theory and Policy, Public Expenditure Efficiency, Management of State-owned Capital Operation | State-owned Capital Management (Specialized Core Course) |
| 10 | Tang Ming | Associate Professor | Ph. D | Tax Policy Analysis, Tax Planning | Taxation Planning (SC) |
| 11 | Deng Qiuliu | Associate Professor | Master | Finance Theory and Policy Analysis | |
| 12 | Hu Xiang | Associate Professor | Bachelor | Finance Theory and Policy Analysis | Social Security and management (SE) |
| 13 | Hong Yuan | Assistant Professor | Ph. D | Taxation System and Tax Policy, Budget Management | Taxation Policy Analysis, Special Topics on Frontiers of Public Finance (SE) |
| 14 | Lin Qing | Assistant Professor | Master | Public Service Administration | |
| 15 | Huang Zhongshe | Assistant Professor | Master | Finance Policy Application | Bonds Economics, Chinese and Foreign Tax Case Studies(SE) |
| 16 | Huang Xing | Assistant Professor | Ph. D student | Tax Theory and Policy | Tax Laws(SC) Tax Inspection, Assets Evaluation(SE) |

VII. Specialized Responsible Professor

| Number | Name | Title | Academic Degree | Specialties | Courses |
|--------|----------|-----------|-----------------|---|--|
| 1 | Guo Ping | Professor | Ph. D | State-owned Capital Management Financial Theory | Public Finance, Management of Government Non-tax Revenue |

(翻译人:肖海翔、祝树金)