



UFCH Provisions on the Continuing Education of Accounting Professionals

会计专业技术人员继续教育规定

Board Approval Date 董事会批准日期: 2021-12-13

第一章 总 则

Chapter 1 General Provisions

Article 1 In order to regulate the continuing education of professional and technical personnel of the foundation, guarantee the legal rights and interests of professional and technical personnel, and continuously improve the quality of professional and technical personnel, in accordance with the "Accounting Law of the People's Republic of China" and "Provisions on Continuing Education of Professional and Technical Personnel" (Human Resources Order No. 25 of the Ministry of Social Security) to formulate these regulations.

Article 2 These regulations shall apply to the continuing education of personnel with professional accounting qualifications in the foundation, or those who do not have accounting professional technical qualifications but who are engaged in accounting work (hereinafter referred to as accounting professional technical personnel).

Article 3 Continuing education of accounting professional and technical personnel shall be closely integrated with the development requirements of the economic society and the accounting industry, with capacity building as the core, highlighting pertinence and practicality, taking into account systemicity and forward-looking nature, and providing talent guarantee for the development of the economy, society and the accounting industry And intellectual support.

Article 4 The continuing education of accounting professional and technical personnel shall follow the following basic principles:

- (一) People-oriented, teaching according to needs. Continuing education for accounting professional and technical personnel is for accounting

第一条 为了规范基金会会计专业技术人员继续教育，保障会计专业技术人员合法权益，不断提高会计专业技术人员素质，根据《中华人民共和国会计法》和《专业技术人员继续教育规定》（人力资源社会保障部令第25号），制定本规定。

第二条 基金会内具有会计专业技术资格的人员，或不具有会计专业技术资格但从事会计工作的人员（以下简称会计专业技术人员）继续教育，适用本规定。

第三条 会计专业技术人员继续教育应当紧密结合经济社会和会计行业发展要求，以能力建设为核心，突出针对性、实用性，兼顾系统性、前瞻性，为经济社会和会计行业发展提供人才保证和智力支持。

第四条 会计专业技术人员继续教育工作应当遵循下列基本原则：

- (一) 以人为本，按需施教。会计专业技术人员继续教育面向会计专业技术人员，引导会计专业技术人员更新知识、拓展技

professional and technical personnel, and guides accounting professional and technical personnel to update knowledge, expand skills, improve knowledge structure, and comprehensively improve quality.

(二) Highlight key points and improve capabilities. Grasp the development trend of the accounting industry and the basic requirements of accounting professional and technical personnel, guide accounting professional and technical personnel to establish the concept of integrity, improve professional ethics and business quality, and comprehensively enhance professional competence.

(三) Strengthen guidance and innovate mechanisms. Coordinating educational resources, guiding social forces to participate in continuing education, continuously enriching the content of continuing education, innovating methods of continuing education, improving the quality of continuing education, forming government departments planning guidance, social forces actively participating, and employing units to support and cooperate with accounting professionals to continue education.

Article 5 The foundation must guarantee the right of the accounting technicians of the unit to continue to participate in education. Accounting professionals have the right to participate in continuing education and the obligation to receive continuing education.

Article 6 Persons with accounting professional and technical qualifications shall participate in continuing education the following year after obtaining the accounting professional and technical qualifications, and obtain the required credits within the specified time.

Persons who do not have professional accounting qualifications but are engaged in accounting work shall participate in continuing education from the following year of accounting work and obtain the prescribed credits within the prescribed time.

Chapter 2 Content and Form

Article 7 The content of continuing education for accounting professional and technical personnel includes public-needed subjects and professional subjects.

Public subjects include basic knowledge of laws and

能, 完善知识结构、全面提高素质。

(二) 突出重点, 提高能力。把握会计行业发展趋势和会计专业技术人员从业基本要求, 引导会计专业技术人员树立诚信理念、提高职业道德和业务素质, 全面提升专业胜任能力。

(三) 加强指导, 创新机制。统筹教育资源, 引导社会力量参与继续教育, 不断丰富继续教育内容, 创新继续教育方式, 提高继续教育质量, 形成政府部门规划指导、社会力量积极参与、用人单位支持配合的会计专业技术人员继续教育新格局。

第五条 基金会应当保障本单位会计专业技术人员参加继续教育的权利。会计专业技术人员享有参加继续教育的权利和接受继续教育的义务。

第六条 具有会计专业技术资格的人员应当自取得会计专业技术资格的次年开始参加继续教育, 并在规定时间内取得规定学分。

不具有会计专业技术资格但从事会计工作的人员应当自从事会计工作的次年开始参加继续教育, 并在规定时间内取得规定学分。

第二章 内容与形式

第七条 会计专业技术人员继续教育内容包括公需科目和专业科目。

公需科目包括专业技术人员应当普遍

regulations, policy theories, professional ethics, and technical information that professional and technical personnel should generally master. Professional subjects include financial accounting, management accounting, financial management, and internal control that accounting professionals should master when they are engaged in accounting work. Professional knowledge related to risk management, accounting informatization, accounting professional ethics, fiscal, taxation, and accounting laws and regulations.

Accounting professionals need to clarify what they need to learn and improve in accordance with the continuing education public subject guides and professional subject guides regularly issued by the Ministry of Finance.

Article 8 Accounting professionals may voluntarily choose the form of continuing education. The forms of continuing education for accounting professionals include:

- (一) Participate in the financial department, human resources and social security department of the local people's government at or above the county level, the Xinjiang Production and Construction Corps Finance Bureau, the Human Resources and Social Security Bureau, the Administration of Offices directly under the Central Committee of the Communist Party of China, and the Administration of State Organizations (hereinafter collectively referred to as continuing education) Management department) accounting professional and technical personnel continuing education and training, high-end accounting personnel training, accounting-related examinations such as the national accounting professional and technical qualification examination, accounting professional conferences, etc.;
- (二) Participate in the continuing education and training of accounting professional and technical personnel organized by accounting continuing education institutions or employers;
- (三) Participate in the accounting professional education (degree) of technical secondary school (including technical secondary school, the same below) recognized by the national education administrative department; undertake accounting research topics of continuing education management departments or industry organizations (groups), or have a unified

掌握的法律法规、政策理论、职业道德、技术信息等基本知识，专业科目包括会计专业技术人员从事会计工作应当掌握的财务会计、管理会计、财务管理、内部控制与风险管理、会计信息化、会计职业道德、财税金融、会计法律法规等相关专业知识。

会计专业技术人员需根据财政部定期发布的继续教育公需科目指南、专业科目指南，明确自身需要学习和提高的部分。

第八条 会计专业技术人员可以自愿选择参加继续教育的形式。会计专业技术人员继续教育的形式有：

(一) 参加县级以上地方人民政府财政部门、人力资源社会保障部门，新疆生产建设兵团财政局、人力资源社会保障局，中共中央直属机关事务管理局，国家机关事务管理局（以下统称继续教育管理部门）组织的会计专业技术人员继续教育培训、高端会计人才培养、全国会计专业技术资格考试等会计相关考试、会计类专业会议等；

(二) 参加会计继续教育机构或用人单位组织的会计专业技术人员继续教育培训；

(三) 参加国家教育行政主管部门承认的中专以上(含中专，下同)会计类专业学历（学位）教育；承担继续教育管理部门或行业组织（团体）的会计类研究课题，或在有国内统一刊号（CN）的经济、管理类报刊上发表会计类论文；公开出版会计类书籍；参加注册会计师、资产评估师、税务师等继续

domestic Publication of accounting papers in journals (CN) economics and management; publicly publishing accounting books; participating in continuing education and training for certified public accountants, asset appraisers, and tax agents;

(四) Other forms recognized by the continuing education management department.

Article 9 The courses and teaching methods adopted in the continuing education of accounting professional and technical personnel shall be adapted to the requirements and characteristics of accounting work. At the same time, actively promote online education and other methods to improve the informatization level of continuing education, teaching and management.

Chapter 3 Credit Management

Article 10 Accounting professional and technical personnel participate in continuing education to implement the credit system management, and the credits obtained by participating in the continuing education each year are not less than 90 credits. Among them, professional subjects are generally not less than two-thirds of the total credits.

The credits obtained by accounting professional and technical personnel from participating in continuing education shall be valid for the current year nationwide and shall not be carried forward to subsequent years.

Article 11 The credit measurement standards for participating in the form of continuing education specified in Article 10 of these regulations are as follows:

- (一) Participating in accounting-related examinations such as the National Accounting Professional and Technical Qualification Examination, each passing an examination or being admitted is converted into 90 credits;
- (二) Participate in accounting professional conferences, converted into 10 credits per day;
- (三) Participate in the accounting professional degree (degree) education of technical secondary school or above recognized by the national education

教育培训;

(四) 继续教育管理部门认可的其他形式。

第九条 会计专业技术人员继续教育采用的课程、教学方法,应当适应会计工作要求和特点。同时,积极推广网络教育等方式,提高继续教育教学和管理的信息化水平。

第三章 学分管理

第十条 会计专业技术人员参加继续教育实行学分制管理,每年参加继续教育取得的学分不少于 90 学分。其中,专业科目一般不少于总学分的三分之二。

会计专业技术人员参加继续教育取得的学分,在全国范围内当年度有效,不得结转以后年度。

第十一条 参加本规定第十条规定形式的继续教育,其学分计量标准如下:

- (一) 参加全国会计专业技术资格考试等会计相关考试,每通过一科考试或被录取的,折算为 90 学分;
- (二) 参加会计类专业会议,每天折算为 10 学分;
- (三) 参加国家教育行政主管部门承认的中专以上会计类专业学历(学位)教育,

administrative department, and pass the examination or assessment of a learning course of the year, which is converted into 90 credits;

(四) Independently undertake accounting research topics of continuing education management departments or industry organizations (groups). If the topic is completed, each research topic is converted into 90 credits; if completed in cooperation with others, the host of each research topic is converted into 90 credits, Other participants are converted into 60 credits each;

(五) If you independently publish accounting papers in economic and management newspapers and periodicals with a unified domestic journal number (CN), each paper is converted into 30 credits; if you publish in cooperation with others, the first author of each paper is converted into 30 credits, others Each author is converted into 10 credits;

(六) For independent public publishing of accounting books, each accounting book is converted into 90 credits; for co-published with others, the first author of each accounting book is converted into 90 credits, and each other author is converted into 60 credits;

(七) Participate in other forms of continuing education. The credit measurement standards are determined by the financial departments (bureaus) of provinces, autonomous regions, municipalities directly under the Central Government, and cities under separate state planning (hereinafter referred to as provincial financial departments), the Finance Bureau of Xinjiang Production and Construction Corps, together with the local human resources and social security departments, and the central government. Established by the competent unit.

Article 12 The registration and management of accounting professional and technical personnel participating in continuing education shall be implemented.

The foundation shall record the type, content, time and results of the continuing education of accounting professionals and technicians, and report the relevant information to the financial department of the local people's government at or

通过当年度一门学习课程考试或考核的，折算为 90 学分；

(四) 独立承担继续教育管理部门或行业组织（团体）的会计类研究课题，课题结项的，每项研究课题折算为 90 学分；与他人合作完成的，每项研究课题的课题主持人折算为 90 学分，其他参与人每人折算为 60 学分；

(五) 独立在有国内统一刊号（CN）的经济、管理类报刊上发表会计类论文的，每篇论文折算为 30 学分；与他人合作发表的，每篇论文的第一作者折算为 30 学分，其他作者每人折算为 10 学分；

(六) 独立公开出版会计类书籍的，每本会计类书籍折算为 90 学分；与他人合作出版的，每本会计类书籍的第一作者折算为 90 学分，其他作者每人折算为 60 学分；

(七) 参加其他形式的继续教育，学分计量标准由各省、自治区、直辖市、计划单列市财政厅（局）（以下称省级财政部门）、新疆生产建设兵团财政局会同本地区人力资源社会保障部门、中央主管单位制定。

第十二条 对会计专业技术人员参加继续教育情况实行登记管理。

基金会应当对会计专业技术人员参加继续教育的种类、内容、时间和考试考核结果等情况进行记录，并在培训结束后及时按照要求将有关情况报送所在地县级以上地

above the county level and Xinjiang as required after the training. The Finance Bureau of the Production and Construction Corps or the central competent unit.

Continuing education registration can use the following methods:

- (一) Accounting professional technicians participate in the continuing education and accounting-related examinations organized by the continuing education management department, and the financial department of the local people's government at or above the county level can directly handle the registration of continuing education matters for the accounting professional technicians;
- (二) Accounting professional and technical personnel participate in the continuing education organized by accounting continuing education institutions or United Family Foundation, and the financial departments of local people's governments at or above the county level shall be based on the accounting professional technical personnel continuing education information submitted by the accounting continuing education institutions or foundations. Personnel register for continuing education matters;
- (三) Accounting professionals who participate in continuing education in other forms other than the above (1) and (2) should log in to the website designated by the finance department of the local people's government at or above the county level, the Finance Bureau of Xinjiang Production and Construction Corps or the central competent unit within the year, as required Upload relevant certification materials and apply for the registration of continuing education items; you can also apply for the registration of continuing education items with the relevant certification materials to the continuing education management department.

Chapter 4 Appraisal and Evaluation

Article 13 The Foundation may take the participation of accounting professionals and technicians in continuing

方人民政府财政部门、新疆生产建设兵团财政局或中央主管单位。

继续教育登记可以采用以下方式:

- (一) 会计专业技术人员参加继续教育管理部门组织的继续教育和会计相关考试, 县级以上地方人民政府财政部门可直接为会计专业技术人员办理继续教育事项登记;
- (二) 会计专业技术人员参加会计继续教育机构或和睦家基金会组织的继续教育, 县级以上地方人民政府财政部门根据会计继续教育机构或基金会报送的会计专业技术人员继续教育信息, 为会计专业技术人员办理继续教育事项登记;
- (三) 会计专业技术人员参加继续教育采取上述(一)、(二)以外其他形式的, 应当在年度内登陆所属县级以上地方人民政府财政部门、新疆生产建设兵团财政局或中央主管单位指定网站, 按要求上传相关证明材料, 申请办理继续教育事项登记; 也可持相关证明材料向所属继续教育管理部门申请办理继续教育事项登记。

第四章 考核与评价

第十三条 基金会可将会计专业技术人员参加继续教育的情况作为考核评价、岗

education as an important basis for assessment and evaluation and post-employment.

Chapter 5 By-laws

Article 14 The provisions refer to the Ministry of Finance and the Ministry of Human Resources and Social Security issued on May 19, 2018 "Regulations on Continuing Education for Accountants

Article 15 These provisions shall be implemented after consideration and adoption by the Council. With the change of economic environment and conditions, the chairman of the board of directors shall propose the amendment of this system and submit it to the council for consideration and adoption for implementation.

RELATED FORMS

None

END OF POLICY

位聘用的重要依据。

第五章 附则

第十四条 该规定参考财政部、人力资源社会保障部于 2018 年 5 月 19 日印发《会计人员继续教育规定》

第十五条 本规定经理事会审议通过后执行。随着经济环境和条件的变化，由理事长提出本制度修改意见，报理事会审议通过后执行。

相关表格

- 无

政策结束