

嶺東科技大學112學年度入學新生課程標準

Ling Tung University Curriculum Standards in effect since 2023

Department(系所別):Accounting Information(會計資訊系碩士班) College(學院):College of Business and Management(商管學院)

Academic Year of Entrance(入學年):2023

Program:M.D. for Day Division(日間學制碩士班)

| 第一學年第一學期 | | | | |
|--------------------------|--|-----|---------|-------|
| 1st Semester First Year | | | | |
| 科目名稱 | Course Title | R/E | Credits | Hours |
| 研究方法 | Research Methods | R | 2 | 2 |
| 高等財務會計理論 | Financial Accounting Theory | R | 2 | 2 |
| 高等審計學 | Advanced Auditing | E | 2 | 2 |
| 電腦稽核專題研討 | Seminar on Computer Audit | E | 2 | 2 |
| 計量經濟學 | Econometrics | E | 2 | 2 |
| 資料庫管理專題研討 | Database Management Seminar | E | 2 | 2 |
| 內部稽核與公司治理專題研討 | Seminar on Internal Audit and Corporate Governance | E | 2 | 2 |
| 會計與財稅資訊系統 | Tax and Accounting Information System | E | 2 | 2 |
| 第一學年第二學期 | | | | |
| 2nd Semester First Year | | | | |
| 科目名稱 | Course Title | R/E | Credits | Hours |
| 高等管理會計 | Advanced Management Accounting | R | 2 | 2 |
| 稅務法規專論 | Special Topics of Tax Laws | R | 2 | 2 |
| 多變量分析 | Multivariate Analysis | E | 2 | 2 |
| 成本與管理會計專題研討 | Cost and Management Accounting Seminar | E | 2 | 2 |
| 高等政府會計 | Advanced Government Accounting | E | 2 | 2 |
| 論文寫作 | Academic Writing | E | 2 | 2 |
| 績效衡量與評估 | Performance Measurement and Evaluation | E | 2 | 2 |
| 第二學年第一學期 | | | | |
| 1st Semester Second Year | | | | |
| 科目名稱 | Course Title | R/E | Credits | Hours |
| 會計與財稅專題研討(一) | SEMINAR ON ACCOUNTING AND TAXATION TOPICS | R | 2 | 2 |
| 碩士論文(一) | M.S. ThesisI | R | 3 | 3 |
| 非營利組織財務管理 | Financial Management of Non-profit Organization | E | 2 | 2 |
| 租稅規劃專題研討 | Seminar on Tax Planning | E | 2 | 2 |
| 商業法規專題研討 | Seminar on Business Law | E | 2 | 2 |
| 審計專題研討 | Auditing | E | 2 | 2 |
| 第二學年第二學期 | | | | |
| 2nd Semester Second Year | | | | |
| 科目名稱 | Course Title | R/E | Credits | Hours |
| 會計與財稅專題研討(二) | SEMINAR ON ACCOUNTING AND TAXATION TOPICS2 | R | 2 | 2 |
| 碩士論文(二) | M.S. ThesisII | R | 3 | 3 |
| 中國大陸財稅與會計專題研討 | Seminar on Tax and Accounting of China | E | 2 | 2 |
| 國際租稅專題研討 | Seminar on International Taxation | E | 2 | 2 |
| 財務會計實證研究 | Financial accounting empirical research | E | 2 | 2 |
| 電子商務與會計 | E-commerce and Accounting | E | 2 | 2 |
| 國際產業實務專題 | International Industry Practice Topics | E | 2 | 2 |

備註:R=Required;E=Elective

Regulations

1. The total credits required for graduation are 30 credits (comprising 12 required credits, 12 elective credits, and 6 thesis credits).

2. Credits per semester: First-year students may register for 6–16 credits in their first semester; all other semesters allow 3–16 credits.

3. Other Courses: Courses that have been reviewed and approved by the Department's Curriculum Committee.

4. Students may take Master's courses from other departments if they are unavailable in this department, subject to the Chairperson's consent.

5. Students are required to either pass the academic ethics course offered by the Taiwan Academic Ethics Education Resource Center or complete six hours of academic ethics workshops. One of these certifications must be submitted and verified as part of the application for the Master's thesis oral defense.