

嶺東科技大學113學年度入學新生課程標準

Ling Tung University Curriculum Standards in effect since 2024

Department(系所別):Accounting and Information Technology(會計資訊系)

College(學院):College of Business and Management(商管學院)

Academic Year of Entrance(入學年):2024

Program:Four-year B.D. for Day Division(日間學制四年制)

第一學年第一學期				
科目名稱	Course Title	R/E	Credits	Hours
基本勞作教育(一)	Labor Education I	R	0	2
中文閱讀與思考	Chinese Reading and Thinking	R	2	2
職涯與職能發展	Career and functional development	R	2	2
體育(一)	Physical Education I	R	2	2
英文(一)	English I	R	2	2
經濟學(一)	Economics I	R	3	3
會計學(一)	Accounting I	R	3	3
統計學(一)	Statistics I	R	3	3
微積分(一)	Calculus I	E	2	2
會計資訊概論	Introduction to Accounting Information	E	2	2
民法	Civil Law	E	3	3
應用軟體(一)	Application Software I	E	3	3
第一學年第二學期				
科目名稱	Course Title	R/E	Credits	Hours
中文應用書寫表達	Application of Chinese	R	2	2
體育(二)	Physical Education II	R	2	2
英文(二)	English II	R	2	2
管理學	Management	R	3	3
會計學(二)	Accounting II	R	3	3
海外體驗學習專題	Overseas experiential learning topics	E	1	1
會計資訊科技實務應用	Accounting Information Technology Practice Application	E	1	1
微積分(二)	Calculus II	E	2	2
商事法	Business Law	E	3	3
商業會計法	Business Accounting Law	E	3	3
證券交易法與實務	Security Exchange Law Practice	E	3	3
經濟學(二)	Economics II	E	3	3
統計學(二)	Statistics II	E	3	3
網頁設計	Web page Design	E	3	3
應用軟體(二)	Application Software II	E	3	3
第二學年第一學期				
科目名稱	Course Title	R/E	Credits	Hours
職場英文	Workplace English	R	2	2
博雅通識(一)	General Education I	R	2	2
稅務法規	Tax Law & Regulation	R	3	3
中級會計學(一)	Intermediate Accounting I	R	3	3
成本與管理會計(一)	Cost and Management Accounting I	R	3	3
個體經濟學	Microeconomics	E	2	2
策略與溝通	Strategy and Communication	E	2	2
專業證照輔導(一)	Guidance for Specialized Certificate Examination I	E	2	2
金融市場	Financial Markets	E	3	3
會計審計法規	Accounting and Auditing Regulations	E	3	3
貨幣銀行學	Money and Banking	E	3	3
租稅申報實務(一)	Tax Filing Practice I	E	3	3
程式設計	Programming design	E	3	3
全民國防教育(一)	National Defense Education I	E	2	2
第二學年第二學期				
科目名稱	Course Title	R/E	Credits	Hours
博雅通識(二)	General Education II	R	2	2
數位應用	Digital Application	R	2	2
群己倫理與生命關懷	Ethnics and Interpersonal Relationships	R	2	2

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商管專業實習	Business and Management Practicum	R	1	1
稅務會計	Tax Accounting	R	3	3
中級會計學(二)	Intermediate Accounting II	R	3	3
成本與管理會計(二)	Cost and Management Accounting II	R	3	3
總體經濟學	Macroeconomics	E	2	2
專業證照輔導(二)	Guidance for Specialized Certificate Examination II	E	2	2
政府會計	Governmental Accounting	E	3	3
財務管理	Financial Management	E	3	3
銀行會計與實務	Bank Accounting And Practice	E	3	3
租稅申報實務(二)	Tax Filing Practice II	E	3	3
系統分析與設計	System Analysis & Design	E	3	3
全民國防教育(二)	National Defense Education II	E	2	2
第三學年第一學期				
科目名稱	Course Title	R/E	Credits	Hours
博雅通識(三)	General Education III	R	2	2
專業英文	English for Specific PurposesESP	R	2	2
高等會計學(一)	Advanced Accounting I	R	3	3
中級會計學(三)	Intermediate Accounting III	R	3	3
會計資訊系統	Accounting Information System	R	3	3
專業證照輔導(三)	Guidance for Specialized Certificate Examination III	E	2	2
投資學	Investments	E	3	3
會計研究方法	Accounting Research Method	E	3	3
資料庫管理系統	Database Management System	E	3	3
資料知識挖掘	Data Mining	E	3	3
ESG永續發展	ESG Sustainable Development	E	3	3
第三學年第二學期				
科目名稱	Course Title	R/E	Credits	Hours
博雅通識(四)	General Education IV	R	2	2
實務專題(一)	Seminar I	R	2	2
財務報表分析	Financial Statement Analysis	R	3	3
審計學(一)	Auditing I	R	3	3
企業資源規劃	Enterprise Resource Planning	R	3	3
專業證照輔導(四)	Guidance for Specialized Certificate Examination IV	E	2	2
內部稽核與控制	Internal Auditing & Control	E	3	3
期貨與選擇權	Futures & Options	E	3	3
高等會計學(二)	Advanced Accounting II	E	3	3
財務會計準則專題	Seminar on IFRSs	E	3	3
電子商務	Electronic Commerce	E	3	3
第四學年第一學期				
科目名稱	Course Title	R/E	Credits	Hours
實務專題(二)	Seminar II	R	2	2
審計學(二)	Auditing II	R	3	3
衍生性金融商品	Derivative Instrument	E	2	2
商用英文(一)	Business English I	E	2	2
永續報告書概論	Sustainability Report	E	2	2
稅務資訊系統	Tax Information System	E	3	3
會計審計實務	Accounting & Auditing Practice	E	3	3
財務規劃	Financial Planning	E	3	3
企業評價	Business Valuation	E	3	3
人工智慧電腦稽核	AI Computer Auditing	E	3	3
第四學年第二學期				
科目名稱	Course Title	R/E	Credits	Hours
商用英文(二)	Business English II	E	2	2

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商業倫理與職業道德	Business Ethics	E	3	3
管理會計專題	Seminar on Management Accounting	E	3	3
鑑識會計	Forensic Accounting	E	3	3
管理資訊系統	Management Information System	E	3	3
職場實習	Practical Training	E	6	6

備註:R=Required;E=Elective

Regulations

1. The total number of credits required for graduation is 128, including 28 university-required credits, 9 college-required credits, 52 department-required credits, and 39 professional elective credits.
2. Students in their first to third years may take 16–25 credits per semester, while fourth-year students may take 9–25 credits. Detailed regulations are governed by the University Academic Regulations.
3. In accordance with the University's implementation guidelines for Chinese proficiency, English proficiency, information technology competency, and physical fitness, students must pass all required assessments to be eligible for graduation.
4. Students must meet the standards specified in the Department's "Implementation Guidelines for Professional Competency Assessment" to be eligible for graduation. Certifications acquired through passing the University's "Implementation Guidelines for Information Competency Assessment" shall also be recognized by the Department as certifications in basic workplace information application competency.
5. The program consists of three modules: Accounting and Taxation, Information Technology and Auditing, and Finance and Wealth Management. Detailed enrollment requirements are subject to the curriculum and regulations of each specific module.
6. Practical Project (I) and (II) are organized according to the department's course modules and are mandatory for students in every module.
7. Students may take elective courses not offered by this department in other departments. Upon departmental review and approval, a maximum of 12 credits from passed courses may be recognized as departmental professional electives; credits from cross-disciplinary programs may be counted separately. Students may also take courses not offered by this department at other institutions, limited to one subject. Credits earned externally must be combined with the elective credit limit for other departments. Inter-institutional studies shall be handled in accordance with the University's Inter-Institutional Course Selection Implementation Guidelines.
8. Students participating in the Reserve Officers' Training Corps (ROTC) of the Ministry of National Defense who have completed winter and summer training and obtained certification may apply for credit waivers for the department's internship courses. Students applying for a waiver of a full-semester internship must still complete registration during that semester and enroll in at least 3 credits of other coursework.
9. Internship courses (Business Management / Workplace) carry 1 credit for up to 80 hours of practical work.