

嶺東科技大學114學年度入學新生課程標準

Ling Tung University Curriculum Standards in effect since 2025

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):2025

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
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
應用軟體(二)	Application Software II	E	3	3
AI網頁設計	AI Homepage program design	E	3	3
第二學年第一學期				
科目名稱	Course Title	R/E	Credits	Hours
博雅通識(一)	General Education I	R	2	2
職場英文	Workplace English	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
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
租稅申報實務(一)	Tax Filing Practice I	E	3	3
AI與程式設計	AI Programming	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
AI思維與應用	AI thinking and application	R	2	2
群己倫理與生命關懷	Ethnics and Interpersonal Relationships	R	2	2
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

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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
AI與資料挖掘	AI & Data Mining	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
ESG永續發展	ESG Sustainable Development	R	3	3
審計學(一)	Auditing I	R	3	3
會計資訊系統	Accounting Information System	R	3	3
高等會計學(一)	Advanced Accounting I	R	3	3
專業證照輔導(三)	Guidance for Specialized Certificate Examination III	E	2	2
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
無形資產評價	Intangible Asset Evaluation	E	3	3
中級會計學(三)	Intermediate Accounting III	E	3	3
人工智慧電腦稽核	AI Computer Auditing	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
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
高等會計學(二)	Advanced Accounting II	E	3	3
電子商務	Electronic Commerce	E	3	3
審計學(二)	Auditing II	E	3	3
會計審計實務	Accounting & Auditing Practice	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
衍生性金融商品	Derivative Instrument	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
財務規劃	Financial Planning	E	3	3
企業評價	Business Valuation	E	3	3
財務會計準則專題	Seminar on IFRSs	E	3	3
投資學	Investments	E	3	3
第四學年第二學期				
科目名稱	Course Title	R/E	Credits	Hours
職場實習(一)	Practical Training I	E	3	3
職場實習(二)	Practical Training II	E	3	3
職場實習(三)	Practical Training III	E	3	3
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

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管理資訊系統	Management Information System	E	3	3
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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, 49 department-required credits, and 42 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. ROTC students who provide proof of completed winter and summer training are eligible to waive internship credits, with a 10-credit ceiling. If you apply to waive a full semester of internship, you are still required to register and take at least one additional course during that semester.
9. The department's Business Management Professional Internship and Workplace Internships (I), (II), and (III) are subject to a limit of 1 credit per a maximum of 80 internship hours.