

## Curriculum - BA Program, 115 Academic Year

## 學士班課程規劃表

College : Management Department : Accounting Section:

管理學院 會計學系

Category 類別	Module 模組	Course Title 課程名稱	Course code 科目代碼	R/E 選別	Credits 學分	Freshmen 一年級		Sophomore 二年級		Junior 三年級		Senior 四年級		minimum credits for this category 類別最低	minimum credits for this module 模組最低	Remarks 備註		
						First 上	Second 下	First 上	Second 下	First 上	Second 下	First 上	Second 下					
University Required 校訂必修		Time for Advisor 導師時間	02795	R 必	0	0	0	0	0	0	0	0	0	0	0			
Holistic Education Program of Study 全人教育 課程	core courses 核心課程	Intro. to U.Studies 大學入門	00115	R 必	2	2								10				
		Philosophy of Life 人生哲學	00007	R 必	4			2	2									
		Professional Ethics-Business Ethics 專業倫理-企業倫理	08824	R 必	2						2							
		Physical Education 體育		R 必	2	0	0	1	1									
	Fundamental Skills Courses 基本能力 課程	Chinese 國文	00001	R 必	4	2	2							32	12			
		Foreign Language 外國語文		R 必	8	2	2	2	2									At least 4 credits of English. If the English language ability is reach CEFR B2 level, student can apply to take 2nd Foreign languages instead of English. 英文至少4學分，但通過全民英檢中高級複試者，得免修英文，逕選修讀第二外語課程。
		Information Literacy 資訊能力素養		R 必	0													There will be no school-wide compulsory courses. Students need to take related courses or pass the school's basic information ability test as a graduation condition. 不開設全校性必修課程，改以學生需通過本校資訊基本能力檢定為畢業條件，檢定方式採認證或修讀相關課程方式抵免。
	General Education Courses 通識涵養 課程	Humanities & Arts 人文與藝術通識領域		G 通	2~									10	10			
		Nature & Technology 自然與科技通識領域		G 通	2~													Each domain requires 2 credits, for a total of 8 credits. An additional 2 credits, defined as free elective credits, may be freely chosen from any of the four domains. However, general education courses designated as exclusions by the student's own department, program, or college are not eligible for this requirement.
		Social Sciences 社會科學通識領域		G 通	2~													每一領域各2學分，共計8學分。另2學分可於四個領域中擇一修讀(定義為自由選修)，但須排除所屬系(學程)院之通識排除科目。
		Sustainability Literacy 永續素養通識領域		G 通	2~													
	Department Required courses 必修科目	Accounting 會計學	02412	R 必	6	3	3							72	72			
		Economics 經濟學	02457	R 必	6	3	3											
Calculus 微積分		02390	R 必	6	3	3												
Introduction to Programming 程式設計概論		24495	R 必	3		3												
Introduction to Business 企業管理概論		05201	R 必	3	3													
Statistics 統計學		02222	R 必	6			3	3										
Intermediate Accounting (I) 中級會計學(一)		07255	R 必	3			3											
Intermediate Accounting (II) 中級會計學(二)		07256	R 必	3				3										
成本與管理會計		06840	R 必	6			3	3										
Intermediate Accounting (III) 中級會計學(三)		15521	R 必	3						3								
Advanced Accounting (I) 高級會計學(一)		07257	R 必	3						3								
Advanced Accounting (II) 高級會計學		07258	R 必	3							3							
Auditing (I) 審計學(一)	07259	R 必	3						3									

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		Auditing (II) 審計學(二)	07260	R 必	3						3							
		Financial Management 財務管理	01983	R 必	3					3								
		Tax Laws & Regulations 稅務法規	02328	R 必	3					3								
		Commercial Law 商事法	02056	R 必	3					3								
		Independent Study I 專題研究(一)	07344	R 必	3						3							
		Independent Study II 專題研究(二)	07699	R 必	3							3						
Dept Elective Courses 系選修課程	Advanced Elective courses 專業選修	Accounting Information System 會計資訊系統	02411	E 選	3							3		6	Elective requirements (必選)			
		Civil Law 民法	05630	E 選	3		3											
		Big Data Management and Business Analytics 大數據資料管理與商業分析	33602	E 選	3			3							6	Information Technology and Data Analysis courses (Select 2 courses from 5) 資訊科技與數據分析類		
		Database Administration 資料庫管理	02490	E 選	3					3								
		Machine Learning 機器學習	13027	E 選	3						3							
		Smart Auditing and Data Analytics 智慧稽核與數據分析	34364	E 選	3							3						
		Activity Value Management System 作業價值管理系統	31761	E 選	3								3					
		International Taxation 國際租稅	11063	E 選	3					3								
		Government Accounting & Auditing Laws 政府會計與會審法規	06223	E 選	3						3				6	Accounting Extended Courses (Select 2 courses from 4) 會計進階課程		
		Tax Accounting 稅務會計	02329	E 選	3							3						
		Financial Statement Analysis	01982	E 選	3								3					
		Marketing Management 行銷管理-英	01483	E 選	3			3							3	management courses (Select 1 course from 2) 管理課程		
		Human Resources Management 人力資源管理-英	01013	E 選	3					3								
		New Vision of Auditing under Digital Age 數位時代下審計新視野	34766	E 選	3								3		3	Practical Transition Courses (Select 1 course from 3) 實務銜接課程		
Seminar on Accounting for Specific Industries 產業會計專題研討	16918	E 選	3								3							
Seminar on Enterprise Sustainability and ESG 企業永續與ESG專題研討	36618	E 選	3								3							
Holistic Education Program of Study (A) 全人教育課程 學分數	32	Department Required courses (B) 院系必修必選 學分數	Required 必修	72	72	Electio n (C) 選修 學分 數	Advanced Eleccion in department 專業選修	24	30	Credits for Graduation A+B+C 畢業學分數	134							
			Advanced Electio n 必選	0								Other Election 其他選修	6					

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Elective Courses 選修課程		Basics of Enterprise Reporting 企業報導面觀-英	35550	E 選	2			2										
		Introduction to US GAAP 美國財務報導準則導讀-英	35575	E 選	2				2									
		Consumer Insight and Data Intellectual Analysis 消費者洞察與數據智慧分析-英	35576	E 選	2				2									
		Organizational Learning and Social Inquiry 組織學習與社會探究	19664	E 選	2						2							
		Organizational Leadership and Social Innovation Practices 組織領導與社會創新實務	19663	E 選	2						2							
		Practicum in Taxation Bureau (I) 稅務產業實習(一)	22465	E 選	2						2							
		Practicum in Taxation Bureau (II) 稅務產業實習(二)	22466	E 選	2							2						
		Security and Financial Market Regulations 證券暨金融法規	08200	E 選	3									3				
		Seminar: International Accounting 國際會計專題研討-英	35573	E 選	3									3				
		Internship (I) 產業實作(一)	25125	E 選	3									3				

The English Proficiency Requirement for Graduation for each undergraduate student of the College is the exam score report of B2 level of CEFR (Common European Framework of Reference for Language) (equivalent to TOEIC score of 785+, IELTS score of 6.0+, OPT score of 61+, TOEFL iBT score of 72+, or GEPT High-Intermediate or better) obtained prior to the 2nd semester in the 3rd year of their study in Fu Jen.

Students who do not meet the standard prior to the 2nd semester in their 3rd year are required to (1) participate in the Autonomous English Learning Project and take at least 4 tests each semester in their 4th year. Students who achieve the average score of 80+ in the 1st semester tests or have accumulated 4 times test scores of 80+ during the 2 semesters can waive the remaining tests. Students who have completed the Project required tests are eligible for graduation. Or they can (2) take any English proficiency examinations again and achieve the B2 level of CEFR to meet the English 須於畢業前至少參加一次英文檢定考試，且成績應達CEFR之B2高階級（各項英語能力檢測成績與CEFR之B2高階級的成績對應另行公告）；大三上學期結束前未達前述標準者，須於大四參加管理學院舉辦之8次英語自學方案測驗（上學期4次、下學期4次，如上學期或下學期4次測驗成績平均高於80分者，則免參加次一學期之測驗；如累計4次80分者，亦可免參加其餘測驗）或再次參加英文檢定考試，且成績達CEFR之B2高階級始有畢業資格。

Each undergraduate student of the College should take at least 5 professional courses (or 15 credits) taught in English prior to graduation (English training courses are 於畢業前需至少修畢5門（或15學分）本院開設之「以英語授課的專業課程」，始有畢業資格。

All Accounting Department seniors are required to take the Departmental Comprehensive Examination in Accounting during the first semester of their senior year. 本系學生須於大四學年上學期參加會計系會考，成績未達60分者，須於大四學年結束前補考一次。（詳見會考辦法）。

The Financial Statement Analysis course is offered in both English- and Chinese-taught classes, and students may choose either option. 「財務報表分析」課程：提供英文和中文授課課程可供選修。