

致理科技大學 日四技 會計資訊系 應修科目表(115學年度入學新生適用)												
科目類別 Category	科目名稱 Course Title		學分數 Credit	時數 Hour	授課時數 Contact Hour							
					第一學年Yr1		第二學年Yr2		第三學年Yr3		第四學年Yr4	
					上Fall	下Spring	上Fall	下Spring	上Fall	下Spring	上Fall	下Spring
					授課/實習 Lecture/Practice	授課/實習 Lecture/Practice	授課/實習 Lecture/Practice	授課/實習 Lecture/Practice	授課/實習 Lecture/Practice	授課/實習 Lecture/Practice	授課/實習 Lecture/Practice	授課/實習 Lecture/Practice
校訂必修 Liberal Arts (Compulsory)	基礎通識	國文 Chinese	4	4	2	2						
		英文 General English	6	6	3	3						
		體育 (一) Physical Education I	2	2	2							
		體育 (二) Physical Education II	2	2		2						
		多元敘事應用 Multiple Narrative Applications	2	2				2				
	核心通識	環境服務教育與實作 Campus Environment Maintenance	1	1	1							
		生涯規劃與發展 Career Planning and Development	2	2		2						
	合計 Subtotal		19	19	8	9	0	0	2	0	0	0
學院必修 College Requirement	會計學(一) Accounting I		3	3	3							
	經濟學 Economics		3	3	3							
	計算邏輯與程式應用 Computational Logic and Program Applications		2	2	2							
	管理學 Management		2	2		2						
	管理學概論 Introduction to Management		1	1		1						
	程式設計 Computer Programming		2	2		2						
	人工智慧商務應用 Artificial intelligence for business application		2	2					2			
	合計 Subtotal		15	15	8	5	0	0	0	2	0	0
系訂專業必修	租稅法規 Tax Regulations		2	2	2							
	資料庫系統與應用 Database Systems and Applications		2	2	2							
	會計學(二) Accounting II		3	3		3						
	國際職場溝通英文 (一) English for International Communication I		2	2			2					
	統計應用與數據分析 Statistical Application and Data Analysis		2	2			2					
	中級會計(一) Intermediate Accounting I		3	3			3					
	國際職場溝通英文 (二) English for International Communication II		2	2				2				
	中級會計(二) Intermediate Accounting II		3	3				3				
	成本與管理會計(一) Cost and Managerial Accounting I		3	3					3			
	審計學(上) Auditing (1)		3	3					3			
	成本與管理會計(二) Cost and Managerial Accounting II		3	3						3		
	審計學(下) Auditing (2)		3	3						3		
	會計實務專題 Accounting Practices Seminar		2	2								2
	合計 Subtotal		33	33	4	3	7	5	6	6	0	2
必修合計 Subtotal, Compulsory			67	67	20	17	7	5	8	8	0	2
學院選修	低碳輕飲食與共享平台(深)(一) Low-carb diets & sharing platform I		2	2			2					
	婚慶活動管理實務(深)(一) Wedding Event Management I		2	2			2					
	展覽與快閃活動行銷實務 Exhibition and Pop-up Event Marketing Practice		4	4			4					
	行銷管理(英) Marketing management (English)		2	2			2					
	半導體與智慧製造產業實務 Semiconductor and Smart Manufacturing Industry Practice		3	3			3					
	AI碳盤查 AI-Enabled Carbon Accounting		4	4			4					
	第二外語 Second Foreign Language		8	8			2	2	2	2		
	自主募課 Self-recruitment course		4	4			2	2				
	財務管理(英) Financial Management (English)		2	2				2				
	婚慶活動管理實務(深)(二) Wedding Event Managemen II		2	2				2				
	低碳輕飲食與共享平台(深)(二) Low-carb diets & sharing platform II		2	2				2				
	銀髮樂活服務實作 Practical Services for LOHAS Seniors		2	2				2				
	智慧科技行銷應用 Marketing Technology Application		3	3					3			
	智慧稽核程式開發 Intelligent Audit Programming Developmen		4	4						4		
	不動產鑑估價實作 Practice of Real Estate Appraisal and Valuation		3	3						3		
	語言測驗輔助教學 (一) English Reinforcement I		(2)	2							2	
	商用第二外語(一) Second Foreign Language for Business I		2	2							2	
	危老與都更可行性評估 Feasibility Assessment of Urban Renewal of Old Buildings		3	3							3	
	商用第二外語(二) Second Foreign Language for Business II		2	2								2
	語言測驗輔助教學 (二) English Reinforcment II		(2)	2								2
系訂專業選修	商用數學 Business Mathematics		2	2		2						
	營業稅法專題 Practical Studies in Value-Added and Non-Value-Added Business Tax		3	3		3						
	民法 Civil Law		2	2		2						
	Excel AI財務應用實戰 Excel with AI for Practical Applications in Financial and Accounting Professionals		2	2		2						
	英語會話(一) English Conversation I		2	2			2					

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	商事法 Business Law	2	2			2					
	稅務會計專題 Tax Accounting Relevant Topics	3	3			3					
	投資學 Investments	3	3			3					
	財務管理 Financial Management	3	3			3					
	全球數位商務與管理 Global Digital Business and Management	2	2			2					
	企業資源規劃-配銷模組 Enterprise Resource Planning-Distribution Module	2	2			2					
	英語會話(二) English Conversation II	2	2				2				
	大數據商用分析 Big Data Business Analysis	2	2				2				
	證券交易法 Securities and Exchange Law	2	2				2				
	記帳法規 Bookkeeping Regulations	3	3				3				
	租稅申報實務 Income Tax Returns Filing in Practice	3	3				3				
	碳管理 Carbon Management	2	2				2				
	財務資訊應用程式設計 Program Designs for Financial Information	2	2				2				
	區塊鏈概論 Blockchain Introduction	2	2				2				
	企業資源規劃-財務模組 Enterprise Resource Planning-Financial Module	3	3				3				
	商用英語會話 (一) Conversational Business English I	2	2					2			
	生成式AI商務應用與實作 Applied Generative AI for Business	3	3					3			
	記帳士業務與市場 Bookkeeping Business and Marketing	3	3					3			
	數位審計 Digital Auditing	3	3					3			
	會計專題研討 Accounting Research Project Topics	3	3					3			
	區塊鏈智慧金融應用 Financial Application of Blockchain Technology	3	3					3			
	租稅規劃與策略 Tax Planning and Strategies	2	2					2			
	會計專業軟體應用 Advanced Accounting Software Applications	3	3					3			
	商用英語會話 (二) Conversational Business English II	2	2						2		
	人工智慧與自動化流程 Introduction to Artificial Intelligence and Automated Processes	2	2						2		
	企業倫理與職涯規劃 Business Ethics and Career Planning	2	2						2		
	企業會計準則 Enterprise Accounting Standard	3	3						3		
	財政學 Public Finance	3	3						3		
	財報分析與企業評價 Financial Statement Analysis and Business Valuation	3	3						3		
	記帳士資訊應用系統 Bookkeeping Information System Applications	2	2						2		
	報稅服務實習 Tax Declaration Service Internship	1	4						0/4		
	職場實習(暑) Internship (Summer)	3	40							0/40	
	高等會計(上) Advanced Accounting (1)	3	3							3	
	會計師查核實務 Accountant Auditing Practice	3	3							3	
	產業實務講座 Industry Practices Seminar	2	2							2	
	永續報導與確信 Sustainability Reporting and Assurance	2	2							2	
	企業資源規劃-生管模組 Enterprise Resource Planning - Manufacturing Module	2	2							2	
	會計師業務與市場 CPA Practices and Markets	2	2								2
	高等會計(下) Advanced Accounting (2)	3	3								3
	會計資訊系統專題研討(英) Accounting Information Systems (English): Selected Topics	2	2								2
	會計實務實習 Accounting Practices Internship	6	12								0/12
	職場實習 Internship	9	40								0/40

1. 本系總畢業學分數至少128學分；
(1)校訂必修課程29學分，其中包含：
A.基礎通識課程16學分。
B.核心通識課程3學分。
C.選修通識課程(人文藝術、社會科學、自然科學、創意跨域)每類選修2-4學分，合計10學分。
(2)學院必修課程15學分，系訂專業必修課程33學分。
(3)專業選修課程至少51學分，其中系訂專業選修課程至少35學分(含學院選修課程)；專業選修學分不含通識課程學分。
(4)4年級設有「職場實習(暑)」、「會計實務實習」及「職場實習」等校外實習選修課程。校外實習課程，畢業學分最多認列6學分。
1.The minimum graduation credit requirement for the department is 128 credits:
(1)University-specific required courses account for 29 credits and include:
A.Basic general education courses 16 credits.
B.Required general education courses 3 credits.
C.Elective general education courses (2~4 credits each from Humanities and Arts, Social Sciences, Natural Sciences, and Creative Interdisciplinary categories, for a total of 10 credits).
(2)A total of 15 credits in college-specific required courses, along with 33 credits in department-specific professional required courses.
(3)A minimum of 51 credits in professional elective courses, with at least 35 credits in department-specific professional electives (including college-specific electives); professional elective credits do not include general education credits.
(4)In the fourth year, there are off-campus internship elective courses, such as "Summer Internship", "Accounting Practice Internship", and "Workplace Internship". The maximum number of credits for graduation that can be counted toward off-campus internship courses is 6 credits.
2. 每學期修業學分數：第1~2學年16~25學分，第3學年12~25學分，第4學年9~25學分。
Credits per semester: 16~25 credits in the first and second academic years, 12~25 credits in the third year, and 9~25 credits in the fourth year.
3. 請勿重複修習已修習過之課程或未經核准上修本系課程，否則該課程不予認列為畢業學分數。
Please refrain from retaking courses already completed or enrolling in advanced departmental courses without approval. Credits earned from such courses will not be counted toward graduation requirements.
4. 本系學生於畢業前，必須符合下列院校系訂畢業門檻規範：
(1)修畢本校在「一個跨領域學分學程」或「一個本系課程模組(會計模組、審計稅務模組)及一個微學程」或「一個輔系」或「一個雙主修」，未通過者不具畢業資格。完成學程課程者，其學程課程得採計為本系專業選修學分。
(2)通過校訂「學術倫理教育」課程。
(3)通過校訂與系訂英語能力檢定。
(4)通過院訂職場素養檢定課程，檢定方法由各系訂定。
(5)第二外語課程須至少修習且通過1門(2學分)，至多採計第二外語課程4學分認抵本系專業選修學分。
(6)通過系訂專業能力檢定。
(7)通過系訂資訊能力檢定。
(8)必須修習3年級第2學期「報稅服務實習」課程，並完成國稅局實習活動且取得學分。
(9)畢業門檻實施細則，以通過校院系(所)院課委會議及系(所)網頁公告為主
Prior to graduation, students in the department must meet the following graduation thresholds:
(1)Complete any one interdisciplinary credit program, a departmental course module(either Accounting Module or Audit and Taxation Module), a micro-gram, a minor, or a double major offered by CLUT. Failure to complete the requirement will result in ineligibility for graduation. For those who complete a credit program, the credits earned are counted toward the department's professional elective credits.
(2)Complete the CLUT-mandated "Academic Ethics Education" course.
(3)Pass the university-specific and department-specific English proficiency test.
(4)Pass the CLUT-mandated workplace etiquette test, including college character activities and informal course content from various departments.
(5)A minimum of 1 course (2 credits) in a second foreign language is required, and a maximum of 4 credits from second foreign language courses will be counted as elective credits for the major.
(6)Pass the department-specific professional competency test.
(7)Pass the department-specific information technology competency test.
(8) Must complete the in the second semester of the third year "Tax Service Internship" course and receive the course credit for an experience internship in National Taxation Bureau.
(9)The implementation details of graduation requirements primarily rely on the decisions made in the departmental curriculum committee meetings and announcements on the departmental website.
5. 申請免修大一英文或大二國際職場溝通英文課程者，應分別修習1門全英語(EMI)課程，且補足畢業應修總學分數。
Students applying for exemption from "Freshman General English" or "Sophomore English for International Communication" are required respectively to complete one EMI course to fulfill the total number of credits required for graduation.

