

德明財經科技大學 日間部四年制 會計資訊系 課程基準表
Takming University of Science and Technology Department of Accounting Information Course schedule

適用學年度：114學年度入學(Applicable to students enrolled in 2025)

學年(Academic year)		第一學年(first year)					第二學年(second year)					第三學年(third year)					第四學年(fourth year)															
類別(category)		科目(subjects)	學分/時數(credits / hours)		上(Spring)		科目(subjects)	學分/時數(credits / hours)		上(Spring)		科目(subjects)	學分/時數(credits / hours)		上(Spring)		科目(subjects)	學分/時數(credits / hours)		上(Spring)												
校訂共同 University Courses	語文通識 Language Education	中文悅讀與舒寫 Enjoying Chinese Reading and Writing	2	/	2	2	/	2																								
		職場英文 English at Workplace(1)	2	/	2																											
		職場英文 English at Workplace(2)				2	/	2																								
	特色通識 Featured General Education	品格與禮儀類 Character and Etiquette				1	/	2	國際思維與多元文化 Globalized Concepts and Multiculture	1	/	2																				
													情緒管理與人際溝通 Emotion Management and Interpersonal Communication	1	/	2																
	核心通識 Core General Education	AI科技應用 AI Technology and Application	2	/	2				社會與自然類 Society and Nature			2	/	2	文學與藝術類 Literature and Arts	2	/	2														
	博雅通識 Liberal Arts Education												博雅通識類 Liberal Education			2	/	2														
	體育 Physical Education		1	/	2	1	/	2	體育 Physical Education	1	/	2	1	/	2																	
	小計(Subtotal)		7	/	8	6	/	8	小計(Subtotal)		2	/	4	3	/	4	小計(Subtotal)		3	/	4	2	/	2	小計(Subtotal)		0	/	0	0	/	0
	國防教育選修 National Defense Education	全民國防教育軍事訓練(一) All-out Defense Education Military Trainee(1)	0	/	2				全民國防教育軍事訓練(三) All-out Defense Education Military Trainee(3)	0	/	2			全民國防教育軍事訓練(五) All-out Defense Education Military Trainee(5)	0	/	2														
全民國防教育軍事訓練(二) All-out Defense Education Military Trainee(2)					0	/	2	全民國防教育軍事訓練(四) All-out Defense Education Military Trainee(4)			0	/	2																			
校外實習 Off-campus Internship																	專業實習(一)# Professional Internship(1)#	9	/	0												
																	專業實習(二)# Professional Internship(2)#			9	/			0								
	選修 Elective courses	進階華語(一) Chinese language advanced(1)	2	/	2																											
進階華語(二) Chinese language advanced(2)					2	/	2					海外研習 Overseas Study			2	/	0															
小計(Subtotal)		2	/	4	2	/	4	小計(Subtotal)		0	/	2	0	/	2	小計(Subtotal)		0	/	2	2	/	0	小計(Subtotal)		9	/	0	9	/	0	
院共同必修 Required-college	程式設計-PYTHON Programming Language-PYTHON		1	/	2								畢業講座與職涯發展 Career Symposium for Seniors			0	/	1														
						1	/	2				財金倫理與永續發展 Financial Ethics and Sustainable Development			2	/	2															
		小計(Subtotal)		1	/	2	1	/	2	小計(Subtotal)		0	/	0	0	/	0	小計(Subtotal)		0	/	0	2	/	3	小計(Subtotal)		0	/	0	0	/
院共同選修 Elective-college	永續發展 Sustainable Development							永續資源管理 Sustainable Resource Management			2	/	2	ESG管理與永續報告 ESG Management and Sustainability Report			2	/	2													
												永續金融 Sustainable Finance	2	/	2																	
	AI科技 AI Technology	人工智慧概論與實作# Introduction to Artificial Intelligence and Applications#				2	/	2	AI風險管理與法令遵循# AI Risk Management and Regulatory Compliance#	2	/	2	AI財金應用專題# Projects in AI Applications in Finance#			2	/	2														
		程式設計-JAVA Programming Language-JAVA				2	/	2	AI投資理財# AI Investment and Wealth Management#			2	/	2																		
小計(Subtotal)		0	/	0	4	/	4	小計(Subtotal)		2	/	2	4	/	4	小計(Subtotal)		2	/	2	7	/	7	小計(Subtotal)		0	/	0	0	/	0	
系專業必修 Required-department	會計學 @ Accounting 會計學應用 @ Accounting Applications 稅務法規(一)@ Tax Law(1) 稅務法規(二)@ Tax Law(2) 經濟學 Economics 商事法 Business Law	會計學 @ Accounting	3	/	3			中級會計學(一) Intermediate Accounting(1)	4	/	4	高等會計學 Advanced Accounting	3	/	3																	
		會計學應用 @ Accounting Applications				3	/	3	中級會計學(二) Intermediate Accounting(2)			4	/	4	成本與管理會計(二) Cost and Management Accounting (2)	3	/	3														
		稅務法規(一)@ Tax Law(1)	2	/	2				成本與管理會計(一) Cost and Management Accounting(1)			3	/	4	審計學 Auditing	3	/	3	3	/	3											
		稅務法規(二)@ Tax Law(2)				2	/	2	統計學 Statistics	3	/	3	3	/	3	AI電腦審計 AI Computer Auditing			2	/	2											
		經濟學 Economics	3	/	3	3	/	3	SAP企業資源規劃系統-配銷財 務模組 SAP ERP-Distribution and Finance Modules	2	/	2	實務專題(一)# Practical Project(1)	1	/	3																
		商事法 Business Law				3	/	3				實務專題(二)# Practical Project(2)			1	/	3															
		小計(Subtotal)		8	/	8	11	/	11	小計(Subtotal)		9	/	9	10	/	11	小計(Subtotal)		10	/	12	6	/	8	小計(Subtotal)		0	/	0	0	/
系專業選修 Elective-department	電子試算表證照輔導 Tutoring for Electronic Spreadsheet Certification Exams 管理學 Management 會計專業英文 Introduction to English for Accounting Majors 民法 Civic Law SAP企業資源規劃系統-生產模 組# SAP ERP-Production Planning Module 記帳法規與實務# Bookkeeping Regulations and Practices 財務管理 Financial Management 投資學 Investment 英文商業書報閱讀 Commercial English reading 資料庫實務# Database Practice 網頁與APP程式設計 Web and APP programming	內部稽核與控制 Internal Auditing and Control				3	/	3				2	/	2	財務會計專題 Topics in Financial Accounting	2	/	2														
		會計資訊系統 Accounting Information System	2	/	2						2	/	2	成本與管理會計專題 Topics in Cost and Management Accounting			2	/	2													
		證券交易法 Securities Exchange Regulations	2	/	2						2	/	2	高等會計專題 Topics in Advanced Accounting			3	/	3													
		會計稅務實務#@ Accounting and Tax Practice				3	/	3	會計稅務專題#@ Accounting and Tax Topics	2	/	2	財務報表分析 Analysis of Financial Statements			2	/	2														
		會計稅務專題#@ Accounting and Tax Topics									2	/	2	租稅申報實務#@ Practice of Tax Return Filing#@	2	/	2															
		SAP企業資源規劃系統-生產模 組# SAP ERP-Production Planning Module									2	/	2	企業永續與公司治理 Corporate Sustainability and Corporate Governance	2	/	2															
		記帳法規與實務#@ Bookkeeping Regulations and Practices							3	/	3	企業風險管理實務 Enterprise Risk Management Practices			2	/	2															
		財務管理 Financial Management							3	/	3	商業智慧與數據分析# Business Intelligence and Data Analysis#			2	/	2															
		投資學 Investment									3	/	3	金融科技應用 FinTech Applications	3	/	3															
		英文商業書報閱讀 Commercial English reading							2	/	2	職場英文 English at Workplace			2	/	2															
		資料庫實務# Database Practice									2	/	2	Python 財務大數據分析與應用 Python financial big data analysis and application	3	/	3															
		網頁與APP程式設計 Web and APP programming											2	/	2																	
小計(Subtotal)		4	/	4	6	/	6	小計(Subtotal)		12	/	12	13	/	13	小計(Subtotal)		12	/	12	15	/	15	小計(Subtotal)		0	/	0	0	/	0	

必修合計 Total required credits		18	/	22	20	/	25		11	/	15	13	/	17		13	/	16	10	/	13		9	/	0	9	/	0	
		一至三年級每學期修習學分數至少15學分、至多25學分；四年級每學期修習學分數至少9學分、至多22學分。 The first to third grade students must take at least 15 credits and a maximum of 25 credits per semester; the fourth grade students must take at least 9 credits and a maximum of 22 credits.																											
校訂共同學分數(必修) University Cores Credits																												41	
學院共同必修學分數 Required-college Credits																												3	
系專業必修學分數 Required-department Credits																												55	
選修學分數 Elective courses credits																												29	
畢業總學分數 Total Credits for Graduation																												128	
相關規定 Regulations	備註(Remark)	1. 學生畢業前應符合本校基本技能認證實施辦法之規定。 (Before graduation, students must meet the requirements of the university's Basic Skills Certification Implementation Regulations.) 2. 學生畢業前應符合本系專業認證實施要點之規定。 (Before graduation, students must meet the requirements of the department's Professional Certification Implementation Guidelines.) 3. 修習全民國防教育軍事訓練課程折抵兵役日數： (Completion of the National Defense Education Military Training Course can reduce military service days: (For students born before 1993, completing one semester of a 36-hour course and passing (2 hours per week) can reduce military service by 4.5 days, and so on.) (For students born after 1993, completing one semester of a 36-hour course and passing (2 hours per week) can reduce military service by 4.5 days, and so on.) (For students born between 1994 and 2004, completing one semester of a 16-hour course and passing can reduce military service by 2 days, with a maximum reduction of 10 days.) (For students born after 2005, completing one semester of a 36-hour course and passing can reduce military service by 2 days, with a maximum reduction of 10 days.) (For students born after 2005, completing one semester of a 36-hour course and passing can reduce military service by 4 days, with a maximum reduction of 22 days.) 4. 欲參加義務役預備軍官(士)考選的同學，在校修應至少二門以上之軍訓課程或全民國防教育軍事訓練課程成績平均達70分，且每門課程均需達60分。 (Students wishing to apply for the compulsory reserve officer (or non-commissioned officer) selection must complete at least two military training courses or National Defense Education Military Training courses, with an average score of at least 70 and a minimum score of 60 for each course.) 5. 核心通識及博雅通識，必修8學分，每類別至少須修習2學分。開設課程以當學期規劃公布為準。 (Students must complete 8 required credits of Core General Education and Liberal General Education, with at least 2 credits from each category. Courses will be announced according to the semester plan.) 6. 品格與禮儀類開設課程以當學期規劃公布為準。(Courses in Character and Etiquette will be offered according to the semester plan.) 7. 四年級的專業實習為全學年實習，實習期間為9個月或1,296小時為原則。 (The fourth-year professional internship spans the entire academic year, with a duration of 9 months or 1,296 hours as a general rule.) 8. #標記為專業實務課程。(# indicates a professional practice course.) 9. @標記為記帳士職能專業課程。(@ indicates a professional bookkeeping competency course.) 10. *進階華語(一)、*進階華語(二)僅限僑外生選修，本國學生不得修課。 (* "Advanced Chinese (I)" and "Advanced Chinese (II)" are only open to overseas Chinese and international students; local students are not permitted to take these courses.) 11. 曾修習「第三人生大學」取得學分者，得依本校學分抵免規定進行抵免。 (Students who have previously earned credits from the "University of the Third Age" program may apply for credit transfer in accordance with the university's credit transfer regulations.)																											
審查紀錄 Review Record	114年6月5日教務會議審查通過 Approved by the academic affairs meeting on June 05, 2025																												