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

學年(Academic year)		第一學年(first year)	上(Spring)	下(Fall)	第二學年(second year)	上(Spring)	下(Fall)	第三學年(third year)	上(Spring)	下(Fall)	第四學年(fourth year)	上(Spring)	下(Fall)
校訂共同 University Cores	語文通識 Language Education	中文悅讀與書寫 Enjoying Chinese Reading and Writing	2 / 2	2 / 2	大二英文(一) Sophomore English(1)	2 / 2							
		大一英文(一) Freshman English(1)	2 / 2		大二英文(二) Sophomore English(2)		2 / 2						
		大一英文(二) Freshman English(2)		2 / 2									
	特色通識 Featured General Education	品格與禮儀類 Character and Etiquette		2 / 2	國際思維與多元文化 Globalized Concepts and Multiculture	1 / 2							
					情緒管理 Emotion Management	1 / 2		人際溝通與性別關係 Interpersonal Communication and Gender Relationship	1 / 2				
	核心通識 Core General Education	社會與文化類 Society and Culture	2 / 2		自然與科技類 Nature and Technology		2 / 2	文學與藝術類 Literature and Arts	2 / 2				
	博雅通識 Liberal Arts							博雅通識類 Liberal Education		2 / 2			
	體能教育 Physical Education	體育 Physical Education	0 / 2	0 / 2	體育 Physical Education	0 / 2	0 / 2						
		小計(Subtotal)	6 / 8	6 / 8	小計(Subtotal)	4 / 8	4 / 6	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 Training(1)	0 / 2		全民國防教育軍事訓練(三) All-out Defense Education Military Training(3)	0 / 2		全民國防教育軍事訓練(五) All-out Defense Education Military Training(5)	0 / 2				
		全民國防教育軍事訓練(二) All-out Defense Education Military Training(2)		0 / 2	全民國防教育軍事訓練(四) All-out Defense Education Military Training(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							海外研習 Overseas Study	2 / 0				
		小計(Subtotal)	0 / 2	0 / 2	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-JAVA Programming Language-JAVA	1 / 2					畢業講座與職涯發展 Career Symposium for Seniors		0 / 1			
		程式設計-PYTHON Programming Language-PYTHON		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 / 0
院共同選修 Elective-college													
		小計(Subtotal)	0 / 0	0 / 0	小計(Subtotal)	0 / 0	0 / 0	小計(Subtotal)	0 / 0	0 / 0	小計(Subtotal)	0 / 0	0 / 0
系專業必修 Required-department		會計學 @ Accounting	3 / 3	3 / 3	中級會計學(一) Intermediate Accounting(1)	4 / 4		高等會計學 Advanced Accounting	3 / 3	3 / 3			
		稅務法規(一)@ Tax Law(1)	2 / 2		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(二)@ Tax Law(2)		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			
		經濟學 Economics	3 / 3	3 / 3	統計學 Statistics	3 / 3	3 / 3	電腦審計# Computer Auditing		2 / 2			
		民法 Civic Law		3 / 3	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				
					SAP企業資源規劃系統-配銷財務模組# SAP ERP-Distribution and Finance Modules	2 / 2							
					商事法 Business Law	3 / 3							
		小計(Subtotal)	8 / 8	11 / 11	小計(Subtotal)	12 / 12	12 / 13	小計(Subtotal)	12 / 12	8 / 8	小計(Subtotal)	0 / 0	0 / 0
系專業選修 Elective-department		人工智慧導論 Introduction to Artificial Intelligence	2 / 2		內部稽核與控制 Internal Auditing and Control	2 / 2		財務會計專題 Topics in Financial Accounting	2 / 2				
		商業套裝軟體 Business Software Application	2 / 2		財務報表分析 Analysis of Financial Statements		2 / 2	成本與管理會計專題# Topics in Cost and Management Accounting		2 / 2			
		大數據與商業智慧-POWER BI# Big Data Research And Business Intelligence- POWER BI		3 / 3	證券交易法 Securities Exchange Regulations		2 / 2	鑑識會計導論 Introduction in Forensic Accounting		2 / 2			
		管理學 Management	2 / 2		會計稅務實務(一)@ Accounting and Tax Practice(1)	2 / 2		企業暨無形資產評價 Enterprise and Intangible Assets Evaluation		2 / 2			
		會計溝通與傳播 Accounting Communication and Presentation	2 / 2		會計稅務實務(二)@ Accounting and Tax Practice(2)		2 / 2	租稅申報實務 #@ Practice of Tax Return Filing	2 / 2				
		會計相關法規 @ Related Regulations of Accounting and Auditing		2 / 2	SAP企業資源規劃系統-生產模組# SAP ERP-Production Planning Module		2 / 2	記帳士實務#@ The Practice of Accredited Bookkeeper	2 / 2				
					金融科技概論 Introduction to Financial Technology		2 / 2	公司治理 Corporate Governance	2 / 2				
					財務管理 Financial Management	3 / 3		企業風險管理 Enterprise Risk Management		2 / 2			
					投資概論 Investment introduction		2 / 2	金融商品實務# Practices of Financial Instruments	2 / 2				
					多媒體製作 Multimedia Practice	2 / 2		資訊安全應用實務# Information Security Practice	2 / 2				
					企業會計準則 Accounting Standards for Enterprises	2 / 2		區塊鏈應用# Blockchain Applications		3 / 3			
								網頁與APP程式設計 Web and APP programming	3 / 3				

		AI課程				Practical
人工智慧與機器學習 AI and Machine Learning					3 / 3	
電子試算表產業應用# Applications of electronic spreadsheet	2 / 2					
職場英文 English at Workplace					2 / 2	
實務專題(一) Practical Project(1)	1 / 3					
實務專題(二) Practical Project(2)					1 / 3	

小計(Subtotal)	8 / 8	5 / 5	小計(Subtotal)	11 / 11	12 / 12	小計(Subtotal)	18 / 20	17 / 19	小計(Subtotal)	0 / 0	0 / 0
必修合計 Total required credits	15 / 18	18 / 21		16 / 20	16 / 19		15 / 16	12 / 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	43
學院共同必修學分數 Required-college Credits	4
系專業必修學分數 Required-department Credits	63
選修學分數 (可含院共同選修、系專業選修、外系選修12學分，不含通識科目) Elective courses credits (This may include 12 credits from college-wide electives, departmental professional electives, and electives from other departments, excluding general education courses.)	25
畢業總學分數 Total Credits for Graduation	135

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:)
(1) 82年次以前，修滿一學期且及格者(每週2小時)，可折抵4.5日役期。以此類推。
(For students born before 1993, completing one semester and passing (2 hours per week) can reduce military service by 4.5 days, and so on.)
(2) 83年次以後，修滿一學期且及格者(每週2小時)，可折抵2日役期。至多得折抵軍事訓練期間10日。
(For students born after 1994, completing one semester and passing (2 hours per week) can reduce military service by 2 days, with a maximum reduction of 10 days.)
4. 欲參加義務役預備軍官(士)考選的同學，在校應修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. 選修課程至少應修25學分，可含外系專業必修及專業選修12學分，不含通識科目。
(A minimum of 21 credits of elective courses must be completed, which may include 12 credits from required and elective professional courses offered by other departments, excluding general education courses.)
8. 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.)
9. #標記為專業實務課程。
(# indicates a professional practice course.)
10. 「*服務學習」，"*"標記代表上、下學期對開課程。
(*Service Learning: The "*" symbol indicates courses offered in both the first and second semesters.)
11. @標記為記帳士職能專業課程。
(@ indicates a professional bookkeeping competency course.)

審查紀錄 Review Record	113年5月13日教務會議審查通過 Approved by the academic affairs meeting on May 13, 2024