

國立彰化師範大學
會計學系學士班畢業條件表暨課程架構表
(115學年度入學學生適用)

National Changhua University of Education
Graduation Requirements and Course Structure for Bachelor's Program of Accounting
(Applicable for students in 115 academic year)

列印日期(Print Date:2026/03/24)

一.系必修課程

I.Department Required Courses

課程名稱 Course Name	學分/學時 Credit(s)/ Hour(s)	年級 Grade	學期 Semester
商用數學 Business Mathematics	3/3	1	1
會計學(一) Accounting I	3/3	1	1
會計學實習(一) Accounting Practice I	0/2	1	1
經濟學(一) Economics I	3/3	1	1
管理學 Introduction of Management	3/3	1	1
民法概要 Introduction of Civil Law	3/3	1	2
會計學(二) Accounting II	3/3	1	2
會計學實習(二) Accounting Practice II	0/2	1	2
經濟學(二) Economics II	3/3	1	2
中級會計學(一) Intermediate Accounting I	4/4	2	1
中級會計學實習(一) Intermediate Accounting Practice I	0/2	2	1
商事法 Business Law	3/3	2	1
統計學(一) Statistics I	3/3	2	1
管理會計學(一) Managerial Accounting I	3/3	2	1
管理會計學實習(一) Managerial Accounting Practice I	0/2	2	1
中級會計學(二) Intermediate Accounting II	4/4	2	2
中級會計學實習(二) Intermediate Accounting Practice II	0/2	2	2
財務管理 Financial Management	3/3	2	2

統計學(二) Statistics II	3/3	2	2
管理會計學(二) Managerial Accounting II	3/3	2	2
管理會計學實習(二) Managerial Accounting Practice II	0/2	2	2
企業資源規劃 Enterprise Resource Planning	3/3	3	1
稅務法規 TAX Laws	3/3	3	1
審計學(一) Auditing I	3/3	3	1
審計學實習(一) Auditing Practice I	0/2	3	1
審計學(二) Auditing II	3/3	3	2
審計學實習(二) Auditing Practice II	0/2	3	2
高級會計學(一) Advanced Accounting I	3/3	4	1
高級會計學實習(一) Advanced Accounting Practice I	0/2	4	1
會計資訊系統 Accounting Information System	3/3	4	1
高級會計學(二) Advanced Accounting II	3/3	4	2
高級會計學實習(二) Advanced Accounting Practice II	0/2	4	2

二.系選修課程

II.Department Elective Courses

課程名稱 Course Name	學分/學時 Credit(s)/ Hour(s)
企業倫理 Business Ethics	3/3
社會企業 Social Enterprise	3/3
計算機概論 Introduction of Computer Science	3/3
社會創新個案 Social Innovation Cases	3/3
社群媒體行銷 Social Media Marketing	3/3
商用套裝軟體 Introduction of Commercial Software	3/3
商業溝通 Business Communication	3/3
人力資源管理 Human Resource Management	3/3

人工智慧與大數據之管理應用 Application of Artificial Intelligence and Big Data on Management	3/3
中級會計專題(一) Seminar on Intermediate Accounting I	2/2
商用資料通訊 Business Data Communication	3/3
基礎日文 Elementary Japanese	3/3
資料庫系統應用 Database System Applications	3/3
管理心理學 Management Psychology	3/3
中級會計專題(二) Seminar on Intermediate Accounting II	2/2
企業社會責任與管理 Corporate Social Responsibility and Management	3/3
行銷管理 Marketing Management	3/3
經典文學與領導 Classic Literature and leadership	3/3
Python數據研究 Applying Python for Research	3/3
生產管理 Production Management	3/3
財務個案研究 Case Study in Finance	3/3
財務報表分析 Financial Statement Analysis	3/3
專案管理 Project Management	3/3
創新管理 Innovation management	3/3
稅務會計 Taxation Accounting	3/3
策略管理 Strategic Management	3/3
會計與審計專題 Seminar on Accounting and Auditing Issues	3/3
電商金融科技 E-commerce and Fintech	3/3
證券市場與投資 Security Market and Investment	3/3
大數據分析 Big Data Analysis	3/3
大數據金融創新 Innovation of Big Data in Finance	3/3
內部控制與稽核 Internal Control and Auditing	3/3
公司治理與個案分析 Corporate Governance and Case Study	3/3

文化創意管理 Cultural and Creative Business Management	3/3
企業經營與公司治理 Business Management and Corporate Governance	3/3
企業經營與財務資訊 Business Management and Financial	3/3
投資學 Investment	3/3
財政學 Public Finance	3/3
商業模式 Business Model	3/3
國際財務報導準則 International Financial Reporting Standards	3/3
創業管理 Entrepreneurship Management	3/3
期貨與選擇權 Futures and Options	3/3
稅法專題 Topics of Tax Laws	3/3
進階日文 Advanced Japanese	3/3
資料分析 Data Analysis	3/3
電子商務 Electronic Commerce	3/3
環境會計 Environment Accounting	3/3
證券交易法 Securities and Exchange Law	3/3
Python與會計資訊應用分析 Python for Accounting Information Application and Analysis	3/3
公司理財 Corporate Finance	3/3
巨量資料應用 Applications of Big Data	3/3
企業評價 Enterprises Valuation	3/3
金融市場 Financial Market	3/3
政府會計 Governmental Accounting	3/3
組織理論與管理 Organization Theory and Management	3/3
電腦審計 Coupeterized Auditing	3/3
綠色永續與循環經濟 Sustainability, and Circular Economy	3/3
金融科技 FINTECH	3/3

財務決策支援系統 Financial Decision Support system	3/3
產業分析與價值創造 Industry Analysis and Value Creation	3/3
組織行為 Organizational Behavior	3/3
創業與投資 Entrepreneurial Finance and Investment	3/3
策略成本管理 Strategic Cost Management	3/3
會計審計法規 Accounting Regulations	3/3
鑑識審計 Forensic Auditing	3/3

三.先修科目

III.Prequisite Courses

先修課程 Prerequisite Course	後修課程 Subsequent Course
-----------------------------	---------------------------

四.畢業條件

IV.Graduation Requirements

- 1.最低畢業學分132學分：校必修28學分，系必修68學分，選修36學分（不含a.教育學分 b.體育必修及選修學分 c.軍訓d.英語測驗檢定門檻及英語門檻補救教學課程；非本系課程架構內之科目最多採計16學分）。符合核發修畢師資職前教育證明書之師資生，前述採認系外選修學分數包含教育專業課程最多7學分。
- 2.應修讀之校必修科目，請參閱學校通識、國文、英文及體育課程，並依規定修習。
- 3.學生須同時達本系「英語能力」及「資訊能力」之基本要求，方具備畢業資格。詳細內容請見本系「學生英語能力畢業門檻辦法」及本校「資訊能力檢定畢業門檻實施辦法」。
- 4.選本系為輔系者，須修畢29(含)學分(系必修29學分：中級會計學(一)、(二)；中級會計學實習(一)、(二)；管理會計學(一)、(二)；管理會計學實習(一)、(二)；審計學(一)、(二)；審計學實習(一)、(二)；高級會計學(一)、(二)；高級會計學實習(一)、(二)；稅務法規或會計資訊系統二擇一)。不得以學生該系之必修與選修來兼充本系輔系課程。
- 5.選本系為雙主修者，須修畢54(含)學分(a.系必修32學分：中級會計學(一)、(二)；中級會計學實習(一)、(二)；管理會計學(一)、(二)；管理會計學實習(一)、(二)；審計學(一)、(二)；審計學實習(一)、(二)；高級會計學(一)、(二)；高級會計學實習(一)、(二)；稅務法規；會計資訊系統，b.任選本系其他必修或選修22學分)。不得以學生該系之必修與選修來兼充本系雙主修課程。
- 6.畢業總學分數之遠距教學課程學分數，不得超過畢業總學分數之二分之一。

1. Minimum graduation credits: 132 credits, including 28 credits of university-required courses, 68 credits of department-required courses, and at least 36 credits of elective courses (Electives within this department must comprise at least 30 credits). Excluding: a. Credits from education courses; b. Required and elective physical education credits; c. Elective Military Training credits; d. Foreign language proficiency test requirements. For pre-service teacher students who meet the requirements for the issuance of the Certificate of Completion of Teacher Education Program, the aforementioned recognized external elective credits may include up to 7 credits from professional education courses.
2. For the university-required courses, please refer to the list of the general education courses, Chinese courses, English courses, physical education courses and complete them according to the regulations.
3. Students must obtain approval from the department's curriculum committee before enrolling in elective courses from other institutions.
4. Students must meet the department's basic requirements for both "English proficiency" and "Information literacy" to qualify for graduation. For details, see the department's "English Proficiency Graduation Requirement Policy" and the university's "Information Literacy Graduation Requirement Implementation Policy."
5. Minors in the department must complete at least 29 credits (including 29 credits of department-required courses: Intermediate Accounting I & II; Intermediate Accounting Practice I & II; Managerial Accounting I & II; Managerial Accounting Practice I & II; Auditing I & II; Auditing Practice I & II; Advanced Accounting I & II; Advanced Accounting Practice I & II; either Tax Law or Accounting Information System).
6. Double majoring in this department must complete at least 54 credits, including: a) 32 credits of department-required courses: Intermediate Accounting I & II; Intermediate Accounting Practice I & II; Managerial Accounting I & II; Managerial Accounting Practice I & II; Auditing I & II; Auditing Practice I & II; Advanced Accounting I & II; Advanced Accounting Practice I & II; Tax Law; Accounting Information System, and b) 22 credits from other required or elective courses within the department.
7. The number of credits earned through distance education courses must not exceed half of the total credits required for graduation.