國立彰化師範大學
會計學系碩士班畢業條件表暨課程架構表
(116學年度入學學生適用)

National Changhua University of Education

Graduation Requirements and Course Structure for Master's Program of Accounting

(Applicable for students in 116 academic year)

列印日期(Print Date:2026/10/22)

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
財務會計理論與實務 Financial Accounting Theory and Practice	3/3	1	1
專題研討(一) Seminar on Research Topics I	1/1	1	1
管理會計理論與實務 Managerial Accounting Theory and Practice	3/3	1	1
審計理論與實務 Advanced Auditing Theory and Practice	3/3	1	1
專題研討(二) Seminar on Research Topics II	1/1	1	2
會計研究方法 Research Methodology in Accounting Study	3/3	1	2
專題研討(三) Seminar on Research Topics III	1/1	2	1
論文指導(一) Thesis Advice	3/0	2	1
專題研討(四) Seminar on Research Topics IV	1/1	2	2
論文 Research Thesis	0/0	2	2
論文指導(二) Thesis Advice	3/0	2	2

二.系必選課程

II.Department Graduation Elective Courses

課程名稱 Course Name	學分/學時 Credit(s)/ Hour(s)

三.系選修課程
III.Department Elective Courses

課程名稱 Course Name	學分/學時 Credit(s)/ Hour(s)
Python與大數據分析 Python and big data analytics	3/3
大數據分析研討 Seminar on Big Data Analysis	3/3
企業預算與制度 Budget and System of Business	3/3
金融科技研討 討Seminar on Fintech	3/3
租稅法規研討 Seminar on Tax Regulations	3/3
財務個案研究 Case Study in Finance	3/3
財務會計實證研討 Seminar on Empirical Study in Financial Accounting	3/3
財務管理研討 Seminar on Financial Management	3/3
商業模式研討 Seminar on Business Model	3/3
國際財務報導準則研討 Seminar on International Financial Reporting Standards	3/3
專案管理研討 Seminar on Project Management	3/3
策略管理研討 Seminar on Strategic Management	3/3
會計與公司治理研討 Seminar on Accounting and Corporate Governance	3/3
會審議題分析與辯論 Analysis and Debate of Accounting and Audit Issue	3/3
管理學專題研討 Seminar on Management Topics	3/3
人工智慧與資料採礦 Seminar on Artificial Intelligence and Data Mining	3/3
大數據金融創新研討 Seminar on Innovation of Big Data in Finance	3/3
公司理財研討 Seminar on Corporate Finance	3/3
企業社會責任與公司治理研討 Seminar on Corporate Social Responsibility and Corporate Governance	3/3

企業評價研討 Seminar on Enterprises Valuation	3/3
行為會計與財務研討 Seminar on Behavioral Accounting and Finance	3/3
知識管理研討 Seminar on Knowledge Management	3/3
社會企業研討 Seminar on Social Enterprise	3/3
社會責任與倫理研討 Seminar on Social Responsibility and Ethics	3/3
金融市場研討 Seminar on Financial Market	3/3
金融商品會計研討 Seminar on Accounting Issues in Financial Instruments	3/3
科技創新管理研討 Seminar on Technology and Innovation Management	3/3
租稅申報實務研討 Seminar on the Practice of Claim Tax	3/3
財務報表與企業風險研討 Seminar on Financial Statement and Firm Risk	3/3
區塊鏈研討 Seminar on Blockchain	3/3
產業分析與價值創造研討 Seminar on Industry Analysis and Value Creation	3/3
組織行為研討 Seminar on Organizational Behavior	3/3
組織理論與管理研討 Seminar on Organization Theory and Management	3/3
智慧資本管理 Intellectual Capital Management	3/3
策略成本管理研討 Seminar on Strategic Cost Management	3/3
會計實證研討 Seminar on Empirical Accounting	3/3
當前財務會計問題研討 Seminar on Current Financial Accounting Issues	3/3
資料分析與研討 Data Analysis and Discussion	3/3
管理心理學研討 Seminar on Management Psychology	3/3
審計問題與個案研討 Seminar on Case Study in Auditing	3/3

績效管理之個案研討 Seminar on Case Study in Performance Management	3/3
鑑識審計研討 Seminar on Forensic Auditing	3/3
人力資源管理研討 Seminar on Human Resource Management	3/3
人工智慧商業應用與實作專題研討 Seminar on Business Applications and Implementation of Artificial Intelligence	3/3
心理學實驗研討 Seminar on Psychology Experiment	3/3
生產與品質管理研討 Seminar on Production and Quality Management	3/3
企業社會責任與管理研討 Seminar of Corporate Social Responsibility and Management	3/3
企業智慧與決策支援系統 Business Intelligence and Decision Support Systems	3/3
企業診斷實務研討 Seminar on the Practice of Enterprise Diagnosis	3/3
企業資源規劃個案研討 Seminar on Cuse Study in Enterprise Resource Planning	3/3
行銷管理研討 Seminar on Marketing Management	3/3
社會創新個案研討 Seminar on Social Innovation Cases	3/3
計量經濟學研討 Seminar on Econometrics	3/3
高等管理會計專題研討 Seminar on Advanced Management Accounting Topics	3/3
創業與投資 Entrepreneurial Finance and Investment	3/3
策略地圖與平衡計分卡研討 Seminar on Strategy Map and Balanced Score Card	3/3
電子商務研討 Seminar on Electronic Commerce	3/3
電腦審計研討 Seminar on Computer Audit	3/3
管理經濟學研討 Seminar on Managerial Economics	3/3
證券市場運作與規範研討 Seminar on Securities Market Operations and Regulations	3/3
文化創意管理研討 Seminar on Cultural and Creation Industries Management	3/3

企業倫理研討 Seminar on Business Ethics	3/3
作業價值管理研討 Seminar on Activity Value Management	3/3
投資學研討 Seminar on Investment	3/3
財務揭露政策研討 Seminar on Financial Disclosure Policy	3/3
商業溝通研討 Seminar on Business Communication	3/3
國際租稅研討 Seminar on International Taxation	3/3
創業管理研討 Seminar on Entrepreneurship Management	3/3
雲端科技研討 Seminar on Cloud Computing	3/3
會計師實務研討 Seminar on CPA Practice Research	3/3
會計問題與個案研討 Seminar on Accounting Issues and Case Study	3/3
會計資訊分析 Studies on Accounting Information Analysis	3/3
會計資訊系統研討 Seminar on Accounting Information System	3/3
概念構圖在會計教育之應用研討 Seminar on Concept Mapping in Accounting Education	3/3
資訊安全與稽核研討 Seminar on Information Systems Security and Auditing	3/3

四.先修科目
IV.Prerequisite Courses

先修課程 Prerequisite Course	後修課程 Subsequent Course

五. 畢業條件 / Graduation Requirements

1.「論文指導(一)(二)」6 學分及教育學分皆不計入畢業學分；凡註冊後應至少修習一門科目(含論文)，否則應辦理休學。已修畢最低畢業學分而論文尚在撰寫中者， 次學年起每學期必須選修「論文」 。

2. 必修課程，共計16學分（不含論文指導（一）、（二）6學分），選修至少30學分(本所之選修最低應選27學分)。

3. 研究生畢業須符合本系「英語能力」之基本要求。詳細內容請見本系「學生英語能力畢業門檻辦法」。

4. 新生入學後視其大學部修課內容決定是否必須補修會計系大學部審計學6學分與中級會計學6學分。

5. 研究生應於申請學位考試前修習通過於「台灣學術倫理教育資源中心(https://ethics.nctu.edu.tw/) 網路教學平台之「學術研究倫理教育」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."Thesis Advice I and II" for 6 credits and education credits are not counted towards graduation credits. Students must enroll in at least one course (including thesis) after registration; otherwise, they must apply for suspension. Those who have completed the minimum graduation credits but are still working on their thesis must enroll in "Thesis Advice" every semester from the next academic year.
2.Minimum graduation credits: 46 credits, including 16 credits of Required courses (excluding 6 credits for Thesis Advice I and II), and at least 30 credits of elective courses (Electives within this department must comprise at least 27 credits).
3.Students must meet the department's basic requirements for "English proficiency". For details, see the department's "English Proficiency Graduation Requirement Policy."
4.After enrollment, whether new students must make up for 6 credits in Auditing and 6 credits in Intermediate Accounting from the undergraduate program will be determined based on the content of their undergraduate coursework.
5.Students should complete and pass the "Academic Research Ethics Education " on-line course on the Center for Taiwan Academic Research Ethics Education (https://ethics.moe.edu.tw) before applying for their degree examination.
6.The number of credits earned through distance education courses must not exceed half of the total credits required for graduation.