## 亞洲大學 會計與資訊學系 學士班課程規劃表 (113 學年度入學適用)

Undergraduate Curriculum Plan for Department of Accounting and Information Systems, Asia University (Applicable for Fall 2024 Enrollees)

畢業總學分:128 學分

校課程委員會通過次別:1131

Credits of Graduation: 128

Approved in the 1131 University Curriculum Committee meeting

| 類別<br>Category                   |                               | 科目名稱<br>Course Title   |                    | 英文名稱   | 修課<br>年級                  | 修課<br>學期<br>Semester              | 明 学分數<br>Credits | 每週上課時數<br>Hours per week |                                   |              | 備註   |
|----------------------------------|-------------------------------|--|--------------------|--|---------------------------|-----------------------------------|------------------|--------------------------|-----------------------------------|--------------|--|
|                                  |                               |  |                    | English Title  | Year of<br>the<br>Program |                                   |                  | 講授<br>Lecture            | 實作(驗)<br>Practice<br>(laboratory) | 實習<br>Intern | Remarks  |
|                                  |                               | 中文領域<br>Chinese  | 中文鑑賞與思辨            | Chinese Appreciation and<br>Critical Thinking  | -<br>1 <sup>st</sup>      | 上<br>1 <sup>st</sup>              | 2                | 2                        | 0                                 | 0            |  |
|                                  |                               | Category<br>(4 學分)<br>(4 Credits)                            | 中文表達與應用            | Chinese Expression and<br>Application  | -<br>1 <sup>st</sup>      | 下<br>2 <sup>nd</sup>              | 2                | 2                        | 0                                 | 0            |  |
|                                  |                               |  | 共通英語文(一)           | English for General Purposes (1)   | -<br>1 <sup>st</sup>      | 上<br>1 <sup>st</sup>              | 3                | 3                        | 0                                 | 0            |  |
|                                  |                               |  | 共通英語文(二)           | English for General Purposes (2)   | 1 <sup>st</sup>           | 下<br>2 <sup>nd</sup>              | 3                | 3                        | 0                                 | 0            |  |
|                                  |                               | <b>N</b>   | 共通專業英語文:醫護<br>英文   | English for General Specific<br>Purposes: English for<br>Medical and Nursing<br>Purposes     |                           | 上、                                | F 2              | 2                        | 0                                 |              | 醫學暨健康學院<br>College of Medical and<br>Health Sciences<br>護理學院<br>College of Nursing   |
|                                  |                               | 英文領域<br>English<br>Category<br>(8 學分)<br>(8 Credits)         | 共通專業英語文:科技<br>英文   | English for General Specific<br>Purposes: English for<br>Science and Technology              | 1                         |                                   |                  |                          |                                   | 0            | 資訊電機學院<br>College of Information<br>and Electrical<br>Engineering  |
|                                  | (22) Program Required Credits |  | 共通專業英語文:商管<br>英文   | English for General Specific<br>Purposes: Business English                                   | 2 <sup>nd</sup>           | 1 <sup>st</sup> , 2 <sup>nd</sup> |                  |                          |                                   | O            | 管理學院<br>College of Management  |
|                                  |                               |  | 共通專業英語文:設計<br>英文   | English for General Specific<br>Purposes: English for<br>Creative Design                     |                           |                                   |                  |                          |                                   |              | 創意設計學院<br>College of Creative<br>Design  |
| (30)                             |                               |  | 共通專業英語文:社科<br>簡報英文 | English for General Specific<br>Purposes: English for<br>Presentation for Social<br>Sciences |                           |                                   |                  |                          |                                   |              | 人文社會學院<br>College of Humanities<br>and Social Sciences   |
| (30) University Required Credits |                               |  | 資訊科技概論             | Introduction to Information<br>Technology  |                           |                                   |                  |                          |                                   |              | <ol> <li>資訊科技概論,為資訊<br/>學院必修科目。<br/>Introduction to<br/>Information<br/>Technology is a</li> </ol>   |
| uired Credits                    | ired Credits                  | 程式領域<br>Informatio<br>n<br>Category<br>(4 學分)<br>(4 Credits) | 資訊與科技              | Information and Technology   | lst                       | Ł<br>Įst                          | 2                | 2                        | 0                                 | 0            | required course for students in College of Information and Electrical Engineering.  2. 非資訊學院可二選一。 Students not in the College of Information and Electrical Engineering may choose 1 out of 2. |
|                                  |                               |  | 程式設計與智慧應用          | Computer Programming and<br>Artificial Intelligence<br>Application                           | 1 <sup>st</sup>           | 下<br>2 <sup>nd</sup>              | 2                | 2                        | 0                                 | 0            |  |
|                                  |                               | 歷史領域<br>History<br>Category<br>(2 學分)<br>(2 Credits)         | 歷史與文化              | History and Culture  | 1 <sup>st</sup>           | 上<br>1 <sup>st</sup>              | 2                | 2                        | 0                                 | 0            |  |
|                                  |                               | 藝術領域<br>Esthetics<br>Category                                | 設計思考與創新            | Design Thinking and<br>Innovation  | _                         | 下                                 | 2                | 2                        | 0                                 | 0            | (二選一)  |
|                                  |                               | (2 學分)<br>(2 Credits)  | 美學素養               | Esthetics Accomplishment   | 1 <sup>st</sup>           | 2 <sup>nd</sup>                   |                  | <i>L</i>                 | U                                 |              | Choose 1 out of 2  |
|                                  |                               | 永續領域<br>Sustainabl<br>e                                      | 永續發展與實踐(一)         | Sustainable Development and Practice (1)   | -<br>1 <sup>st</sup>      | 上<br>1 <sup>st</sup>              | 1                | 1                        | 0                                 | 0            |  |
|                                  |                               | Category   | 永續發展與實踐(二)         | Sustainable Development and Practice (2)   | -<br>1 <sup>st</sup>      | 下 2 <sup>nd</sup>                 | 1                | 1                        | 0                                 | 0            |  |

| 類別                    |                              | 科目名稱                          | 英文名稱  | 修課<br>年級<br>Year of                         | 修課學期   | 學分數     |               |                                   |              | 備註  |
|-----------------------|------------------------------|-------------------------------|---|---|--|---------|---------------|-----------------------------------|--------------|---|
| Cate                  | gory                         | Course Title                  | English Title   | the Program                                 | Semester                                     | Credits | 講授<br>Lecture | 實作(驗)<br>Practice<br>(laboratory) | 實習<br>Intern | Remarks   |
|                       | (8) Program Elective Credits | 博雅課程<br>(人文類、社會類、自然類、生活<br>類) | General Required (Core)<br>Courses<br>(Categories: Humanities,<br>Society, Nature, Life)      | 一~四<br>1 <sup>st</sup> ~<br>4 <sup>th</sup> | 上、<br>下<br>1 <sup>st</sup> , 2 <sup>nd</sup> | 8       | 8             | 0                                 | 0            | 1. 博雅課程分為四類: (1)人文類-1 (2)社會類-2 (3)自然類-3 (4)生活類-4 General Required (Core) Courses are divided into 4 categories: (1) Humanities, (2) Society, (3) Nature, and (4) Life. 2. 每一類至少須選修 2 學分(共 8 學分): 亦可以修習通識微學分課程,或通識認可之自主學習課程認抵之。 Students are required to take at least 2- credit course from each category (8 credits in total); Students could take General Micro-credit Course or Self-Study Course approved by the Center for General Education for credit waiver/transfer. 3. 須於畢業前修畢 8 學分,每學分皆須上滿 18 週。 Students are required to complete 8 credits of General Required (Core) Courses before graduation. |
|                       | 體育<br>Physical Program       | 體育(一)~(四)                     | Physical Education (1)~(4)  | -~=<br>1 <sup>st</sup> ~<br>2 <sup>nd</sup> | 上、<br>下<br>1 <sup>st</sup> , 2 <sup>nd</sup> | 0       | 2             | 0                                 | 0            |   |
| Cultivation Education | General Lectures (Required)  | 通識涵養教育 (健康、關懷、創新、卓越)          | General Literacy Series<br>(Domains of Literacy:<br>Healthy, Care, Innovation,<br>Excellence) | 一~四<br>1 <sup>st</sup> ~<br>4 <sup>th</sup> | 上、<br>下<br>1 <sup>st</sup> , 2 <sup>nd</sup> | 0       | 0             | 0                                 | 0            | 1. 在學期間,學生可自由<br>參與校內任何通識認證<br>活動,不限場次。至少<br>參與 8 次。<br>Students are required<br>to participate in at<br>least 8 campus<br>activities approved by<br>the Center for<br>General Education.<br>2. 每一素養至少達到 2<br>次:<br>健康 2 次、關懷 2 次。<br>Students are required<br>to attend at least 2<br>lectures from the 4<br>domains of Literacy:<br>Healthy, Care,<br>Innovation,<br>Excellence.<br>3. 畢業前須完成上速 2<br>項。<br>Student must<br>complete the above<br>for graduation.  |

| 類別                                   |                        | 科目名稱         | 英文名稱  | 修課年級                      | 修課             | 學分數     |               | 週上課時<br>ours per we               |              | 備註                       |
|--------------------------------------|------------------------|--------------|---|---------------------------|----------------|---------|---------------|-----------------------------------|--------------|--------------------------|
| Cate                                 | -                      | Course Title | English Title   | Year of<br>the<br>Program | 學期<br>Semester | Credits | 講授<br>Lecture | 實作(驗)<br>Practice<br>(laboratory) | 實習<br>Intern | Remarks                  |
|                                      | 院核                     | 經濟學(一)       | Economics (1)   | 1                         | 上              | 3       | 3             | 0                                 | 0            |                          |
| (15)                                 | 核心                     | 會計學(一)       | Accounting (1)  | 1                         | 上              | 3       | 3             | 2                                 | 0            |                          |
| (15) College Core<br>Courses         | 心課程 15 學分              | 企業倫理與永續經營    | Business Ethics and<br>Sustainability                   | -                         | 下              | 3       | 3             | 0                                 | 0            |                          |
| e Co                                 | 15 學                   | 人工智慧與管理      | Artificial Intelligence and Management                  | =                         | 上              | 3       | 3             | 0                                 | 0            |                          |
| 6                                    | 分                      | 統計學(一)       | Statistics (1)  | =                         | 上              | 3       | 3             | 0                                 | 0            |                          |
|                                      |                        | 經濟學(二)       | Economics (2)   | -                         | 下              | 3       | 3             | 0                                 | 0            |                          |
|                                      |                        | 會計學(二)       | Accounting (2)  | 1                         | 下              | 4       | 3             | 2                                 | 0            |                          |
| (39) Departmental Core Courses       |                        | 中級會計學(一)     | Intermediate Accounting (1)                             | =                         | 上              | 4       | 3             | 2                                 | 0            |                          |
| Depa                                 | 系校                     | 稅務法規         | Tax Law   | =                         | 上              | 3       | 3             | 0                                 | 0            |                          |
| artme                                | 心细                     | 成本會計學        | Cost Accounting   | =                         | 上              | 4       | 3             | 2                                 | 0            |                          |
| ental                                | 系核心課程 39 學分            | 統計學(二)       | Statistics (2)  | =                         | 下              | 3       | 3             | 0                                 | 0            |                          |
| Core                                 | 39 學                   | 管理會計學        | Management Accounting                                   | =                         | 下              | 4       | 3             | 2                                 | 0            |                          |
| e Cou                                | 分分                     | 中級會計學(二)     | Intermediate Accounting (2)                             | 11                        | 下              | 4       | 3             | 2                                 | 0            |                          |
| ırses                                |                        | 高等會計學        | Advanced Accounting                                     | 11                        | 上              | 4       | 3             | 2                                 | 0            |                          |
|                                      |                        | 智慧稽核         | Intelligent Auditing                                    | 三                         | 上              | 3       | 3             | 0                                 | 0            |                          |
|                                      |                        | 審計學          | Auditing  | 三                         | 上              | 3       | 3             | 0                                 | 0            |                          |
|                                      |                        | 公司法          | Company Act   | 1                         | 上              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
|                                      | Prog                   | 租稅規劃         | Tax Planning  |                           | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
|                                      | Program in Tax         | 財務管理         | Financial Management                                    | =                         | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| (21)                                 | ∞ 務                    | 當代會計議題       | Contemporary<br>Accounting Issues                       | Ξ                         | 上              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| Dep                                  | 、& Accounting          | 稅務會計         | Tax Accounting  | 三                         | 上              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| (21) Department Professional Program | ınting                 | 高等會計學應用      | Applied Advanced<br>Accounting                          | Ξ                         | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| nt Pı                                |                        | 審計學實務        | Auditing Practices                                      | 三                         | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| P<br>e<br>ofess                      |                        | 資料庫管理        | Database Management                                     | =                         | 上              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| 21 學<br>sional                       | Pı                     | 智慧商務         | Intelligent Commerce                                    | -                         | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| 分Prog                                | Program in Smart Audit | 企業資源規劃(一)    | Enterprise Resource<br>Planning (1)                     | =                         | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| ram                                  | gram in Smart A        | 會計資訊系統       | Accounting Information Systems                          | 111                       | 上              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
|                                      | P<br>和<br>和<br>和       | 智慧資料探勘       | Intelligent Data mining                                 | Ξ                         | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
|                                      | dit                    | 企業資源規劃(二)    | Enterprise Resource<br>Planning (2)                     | Ξ                         | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
|                                      |                        | 企業智慧         | Business Intelligence                                   | =                         | 下              | 3       | 3             | 0                                 | 0            | 實務型<br>Practical Courses |
| D                                    | 1                      | 民法           | Civil Law   | _                         | 下              | 2       | 2             | 0                                 | 0            |                          |
| epart                                | 4                      | 記帳相關法規       | Bookkeeping Regulation                                  | =                         | 下              | 2       | 2             | 0                                 | 0            |                          |
| ment                                 | <b>系</b> 自             | 商用軟體         | Business Application<br>Software                        | _                         | 下              | 2       | 2             | 0                                 | 0            |                          |
| Elect                                | 系自由選修課程                | 資訊安全管理       | Information Security Management                         | 四                         | 上              | 3       | 3             | 0                                 | 0            |                          |
| Department Elective Courses          | 課程                     | 雲端商業智慧與決策分析  | Cloud Business<br>Intelligence and Decision<br>Analysis | 四                         | 上              | 2       | 2             | 0                                 | 0            |                          |
| ses                                  |                        | 人工智慧專題       | Seminar on Artificial<br>Intelligence                   | 四                         | 上              | 2       | 2             | 0                                 | 0            |                          |

| 類別   | 科目名稱<br>Course Title | 英文名稱<br>English Title                | 修課<br>年級                  | 學期 | 學分數     | 每週上課時數<br>Hours per week |                                   |              | 備註      |
|--|----------------------|--------------------------------------|---------------------------|----|---------|--------------------------|-----------------------------------|--------------|---------|
| Category   |                      |                                      | Year of<br>the<br>Program |    | Credits | 講授<br>Lecture            | 實作(驗)<br>Practice<br>(laboratory) | 實習<br>Intern | Remarks |
|  | 財務報表分析               | Financial Statement<br>Analysis      | Ξ                         | 上  | 3       | 3                        | 0                                 | 0            |         |
|  | 永續會計                 | Sustainability Accounting            | Ξ                         | 下  | 3       | 3                        | 0                                 | 0            |         |
|  | 會計職涯導論               | Introduction to Accounting Career    | _                         | 上  | 1       | 1                        | 0                                 | 0            |         |
|  | 會計師實務專題講座            | Seminar on CPA Practice<br>Issues    | 1                         | 下  | 1       | 1                        | 0                                 | 0            |         |
|  | 會計與生活自主學習(一)         | Accounting and life self-leaning (1) | _                         | 上  | 1       | 1                        | 0                                 | 0            |         |
|  | 會計與生活自主學習(二)         | Accounting and life self-leaning (2) | _                         | 下  | 1       | 1                        | 0                                 | 0            |         |
| Spi 他 s  | 會計學(一)               | Accounting (1)                       | _                         | 上  | 3       | 3                        | 2                                 | 0            |         |
| 系會計<br>學程<br>7) Inte   | 會計學(二)               | Accounting (2)                       | -                         | 下  | 4       | 3                        | 2                                 | 0            |         |
| 税務<br>rdepa<br>ation   | 稅務法規                 | Tax Law                              | =                         | 上  | 3       | 3                        | 0                                 | 0            |         |
| 他系會計稅務初階專長<br>(17) Interdepartmental<br>Specialization Program | 租稅規劃                 | Tax Planning                         | -                         | 下  | 3       | 3                        | 0                                 | 0            |         |
| 章長<br>tal<br>am  | 成本會計學                | Cost Accounting                      | =                         | 上  | 4       | 3                        | 2                                 | 0            |         |

本系辦理實施「7+1」分流實習課程之對應科目名稱一覽表: List of course titles for the department's implementation of the "7+1" internship program:

| List of cours                       | se titles for the depart | ment s implementat    | 1011 01 0                 | 10 / 1         | micerns | mp pro                   | Si aiii.                          |                                       | ,  |
|-------------------------------------|--------------------------|-----------------------|---------------------------|----------------|---------|--------------------------|-----------------------------------|---------------------------------------|--|
| 類別                                  | 科目名稱<br>Course Title     | 英文名稱<br>English Title | 修課<br>年級                  | 修課             | 學分數     | 每週上課時數<br>Hours per week |                                   |                                       | 備註   |
| Category                            |                          |                       | Year of<br>the<br>Program | 學期<br>Semester | Credits | 講授<br>Lecture            | 實作(驗)<br>Practice<br>(laboratory) | ice 買習                                | Remarks  |
|                                     | 專業實習(一)(7+1分<br>流)       | Internship (1)        | 四                         | 下              | 3       | 0                        | 0                                 | remarks for<br>details                | 於60小時、不超過80小<br>時為原則。<br>1.Each internship credit  |
|                                     | 專業實習(二)(7+1分<br>流)       | Internship (2)        | 四                         | 下              | 3       | 0                        | 0                                 | See                                   | shall be based on a<br>minimum of 60 hours and<br>a maximum of 80 hours.<br>二、每學期以不超過9學<br>分「不超過720小時」為              |
| 分流實習<br>課程<br>Internship<br>Program | 專業實習(三)(7+1分<br>流)       | Internship (3)        | 四                         | 下              | 3       | 0                        | 0                                 | 詳見備註<br>See<br>remarks for<br>details | 限。 2. The total number of credits per semester shall not exceed 9, with a maximum of 720 hours. 三、實習學分列入畢業學分以不起過18學分 |

## 本系辦理實施「3+1」分流實習課程之對應科目名稱一覽表:

List of course titles for the department's implementation of the "3+1" internship program:

| 類別                    | 科目名稱               | 英文名稱           | 修課<br>年級                  | 修課             | 學分數     | 每週上課時數<br>Hours per week |                                   |                            | 備註  |
|-----------------------|--------------------|----------------|---------------------------|----------------|---------|--------------------------|-----------------------------------|----------------------------|---|
| Category              | Course Title       | English Title  | Year of<br>the<br>Program | 學期<br>Semester | Credits | 講授<br>Lecture            | 實作(驗)<br>Practice<br>(laboratory) | 頁省                         | Remarks   |
| 分流實習<br>課程            | 專業實習(一)(3+1分<br>流) | Internship (1) | 四                         | 上              | 3       | 0                        | 0                                 | See<br>remarks for         | ー、毎1實習學分以不低<br>於60小時、不超過80小<br>時為原則。<br>1.Each internship credit                        |
| Internship<br>Program | 專業實習(二)(3+1分<br>流) | Internship (2) | 四                         | 上              | 3       | 0                        |                                   | 詳見備註<br>See<br>remarks for | shall be based on a<br>minimum of 60 hours and<br>a maximum of 80 hours.<br>二、毎學期以不超過9學 |

|  | 專業實習(三)(3+1分<br>流) | Internship (3) | 四 | 上 | 3 | 0 | 0 | 詳見備註分「不超過720小時」為<br>See 限。<br>remarks for 2.The total number of<br>details credits per semester shall         |
|--|--------------------|----------------|---|---|---|---|---|---|
|  | 專業實習(四)(3+1分<br>流) | Internship (4) | 四 | 下 | 3 | 0 | 0 | 詳見備註 mot exceed 9, with a maximum of 720 hours. See remarks for 世分以不超過18學分 「不超過1440小時」為                       |
|  | 專業實習(五)(3+1分<br>流) | Internship (5) | 凹 | 下 | 3 | 0 | Λ | 詳見備註<br>原則。<br>See 3.Internship credits<br>remarks for<br>details craduation requirements                     |
|  | 專業實習(六)(3+1分<br>流) | Internship (6) | 四 | 下 | 3 | 0 | 0 | 詳見備註 shall be limited to a See maximum of 18 credits, remarks for not exceeding 1,440 details hours in total. |

## 備註:

- 1. 課程規劃適用於本學系 113 學年度入學新生。(不適用 113 學年度入學之轉學生)
  The curriculum plan applies to freshmen enrolled in the 113th academic year in this department. (Not applicable to transfer st
  - The curriculum plan applies to freshmen enrolled in the 113th academic year in this department. (Not applicable to transfer students enrolled in the 113th academic year.)
- 2. 學生含通識課程應修畢 128 學分,需修習校定必修,院核心課程,本系系核心課程及至少一個本系「系專業選修學程」始能畢業,不足畢業學分數,得自由選修除通識課程(含校定必修、體育(五)及體育(六))以外之其他課程、學程學分補足之。

Students must complete 128 credits, including University Required Credits, College Core Courses, Department core courses, and at least one "Department Professional Program" from this department to graduate. If the total credits are insufficient for graduation, students may freely select other courses or program credits, excluding University Required Credits (including university-required courses, Physical Education (V), and Physical Education (VI)), to make up the deficiency.

- 本系學士班學生在規定修業年限內,除應修滿課程規劃之總學分數之外,尚須完成系定畢業專業基本能力規定,詳見「會計與資訊學系核心能力檢定實施要點」。
  - In addition to completing the total number of credits required by the curriculum plan, undergraduate students in this department must also meet the department's basic professional competency requirements for graduation within the prescribed period of study. For details, please refer to the "Implementation Guidelines for Core Competency Certification of the Department of Accounting and Information Systems."
- 4. 全校跨領域學程網頁介紹,請參考 <a href="https://reurl.cc/RjGgyz">https://reurl.cc/RjGgyz</a>。
  For the introduction to the university's interdisciplinary programs, please refer to <a href="https://reurl.cc/RjGgyz">https://reurl.cc/RjGgyz</a>。

系所主管簽章: 學院院長簽章: