

114 Undergraduate General Requirements

國立中正大學會計與資訊科技學系

Regulations for Course Selection (Applicable to students admitted in Year 114(2025))

I. The Department requires 129 credits for graduation, including:											
(1) General Education 28 credits											
(2) Compulsory Subject 74 credits											
(3) Professional Elective Subject 21 credits											
(4) Other Elective Subject 6 credits											
II. Subjects include :				1 st Year		2nd Year		3rd Year		4th Year	
(1) General Education: 28 credits				1	2	1	2	1	2	1	2
Chinese and English Proficiency courses :											
General Education - Chinese (Compulsory: 4 credits)				2	2						
General Education - English (Compulsory: 4 credits)				2	2						
Others : Students have to choose at least one course from "Information Skills Courses" and from each of the 1 st , 2 nd , 3 rd , 4 th , and 6 th dimensions of Liberal Arts. The remaining credits can be chosen from the Information Skills Courses, the Basic Introduction Courses, or any of the courses in Liberal Arts General Education.				★Refer to "National Chung Cheng University Undergraduate: dimensions for general education regulations" ★Credits earned from the "Basic Introduction Courses" and from the courses in the "List of General Courses not admitted by each department" are not considered as credits for General Education. ★Refer to "National Chung Cheng University Undergraduate: physical education field regulations"							
◎Social Service Learning Course (Compulsory, 0 credit)											
(2) Compulsory Subjects: 74 credits (See Note 5)											
Accounting and Finance (50 credits)	Accounting (I) (3 credits)			3							
	Accounting (II) (3 credits)				3						
	Principle of Economics(I) (3 credits)			3							
	Calculus (3 credits)			3							
	Statistics (3 credits)				3						
	Intermediate Accounting (I) (3 credits)					3					
	Intermediate Accounting (II) (3 credits)						3				
	Intermediate Accounting (III) (3 credits)							3			
	Cost and Management Accounting (I) (3 credits)					3					
	Cost and Management Accounting (II) (3 credits)						3				
	Auditing (I) (3 credits)								3		
	Auditing (II) (3 credits)									3	

	Advanced Accounting (I) (3 credits)					3			
	Advanced Accounting (II) (3 credits)						3		
	Financial Statement Analysis (3 credits)				3				
	Seminar on Humanistic and Business Ethics (2 credits)						2		
	Sustainable Development and Green Accounting (3 credits)						3		

(2) Compulsory Subjects: 74 credits (continued)		1st Year		2nd Year		3rd Year		4th Year	
		1	2	1	2	1	2	1	2
Law (6 credits)	Commercial Law (3 credits)				3				
	Tax Law (3 credits)			3					
Information (18 credits)	Introduction to Computer (3 credits)	3							
	Database Management (3 credits)			3					
	Programing (3 credits)		3						
	Enterprise Resource Planning (3 credits)					3			
	Computer Auditing (3 credits)							3	
	Accounting Information Systems (3 credits)				3				

(3) Professional Elective Subjects: 21 credits (each course is worth 3 credits)

1. Other Elective Subjects offered by the Department may also be considered as Professional Electives.
2. Credits of the Professional Elective Subjects offered by this department may not be waived by taking the same or similar courses offered by other departments or by taking General Education courses.

※ The following are Professional Elective Subjects offered by the Department in recent years.

A. Accounting and Finance Field :

Government Accounting
Business Entity Accounting Act
Financial Management
Seminar on Accounting Standard
Statistics (II)
Principle of Economics (II)
Tax Accounting
Corporate Governance
Accounting and Auditing Practice
The Law of Accounting and Auditing
Investment Analysis: Theory and Practice
Business Analysis and Valuation
Innovation and Application of Emerging Financial Instrument
Civil Law
Certified Public Accountant (CPA) Practice and Professional Development Trends

B. Computer and Information Field :

Electronic Commerce
Information Governance and Risk Management
Control and Audit of Information System
Data Mining in Business Applications
Internship of Accounting Information Sector
Web Application and Program Design
Applications and Design of Business Software
Innovations and Trends of Financial Technology
Information safety and management
Introduction to Artificial Intelligence
System Analysis and Design
Big Data and Data Analysis

(4) Other Elective Subjects: 6 credits (Credits are recognized as follows)

1. Other Electives may include Professional Electives in this department or other courses offered by the College of Law, the College of Engineering and the College of Management.
2. For courses that are not the above-mentioned courses or courses offered by the Language Center and other Programs, and for courses that are not the Compulsory or Professional Elective courses, a maximum of 3 credits can be admitted as credits for Other Electives.
3. Extra credits earned for the Education Program and the General Education courses offered by the Department are not credits for Other Elective Subjects and for graduation.
4. Credits earned for the Education Program cannot be counted as credits for Other Electives of the Department at the same time.
5. Courses such as physical education and military training (nursing) are not considered as credits for Other Elective Subjects and for graduation.

(5) Prerequisite of Compulsory Subjects

Subject	Credits	Prerequisite (pass/taken)
Accounting (I)	3	None
Accounting (II)	3	Accounting (I) (Taken)
Intermediate Accounting (I)	3	Accounting (I)&(II) (Taken)
Intermediate Accounting (II)	3	Accounting (I) (Pass) and Intermediate Accounting (I) (Taken)
Intermediate Accounting (III)	3	Intermediate Accounting (I)&(II) (Pass)
Cost and Management Accounting (I)	3	Accounting (I)&(II) (Taken)
Cost and Management Accounting (II)	3	Accounting (I)&(II) (Taken)
Advanced Accounting (I)	3	Accounting (I)&(II) (Pass) and Intermediate Accounting (II) (Taken)
Advanced Accounting (II)	3	Accounting (I)&(II) (Pass) and Advanced Accounting (I) (Taken)
Auditing (I)	3	Accounting (I)&(II) (Pass)
Auditing (II)	3	Accounting (I)&(II) (Pass)

Notes :

When selecting courses, students of this and other departments are required to select courses in accordance with the prerequisite requirements and should apply for approval when necessary. For those who are blocked due to prerequisites, only students in the fourth or higher years are allowed to take the blocked courses by applying for approval.

(6) Program (18 credits)

The core courses of Artificial Intelligence and Computer Auditing Program includes Prerequisite Subjects, Required Courses and Elective Subjects.

It includes 0 credits for Prerequisite Subjects, 9 credits for Required Courses, and 9 credits for Electives.

Prerequisite Subjects (0 credits)	Required Courses (9 credits)	Elective Subjects (9 credits)
Accounting (I)	Computer Auditing	Refers to the course plan of the program
Accounting (II)	Introduction to Programming in Python	
	Introduction to Artificial Intelligence	

* Please refer to the following website for the course plan of the Program:

<https://ait.ccu.edu.tw/p/404-1119-17157.php?Lang=zh-tw>

★Students of the department are required to complete the Service Learning Courses (compulsory, 0 credit) according to the National Chung Cheng University Undergraduate's Study Requirement. Students are suggested to complete the Service Learning Courses by the end of junior year. Students should serve for at least 16 hours and attend at least two service learning series lectures.