



Handbook for Doctoral Studies

(Applicable for the 2025 Academic Year)



Prepared on: November 19, 2024

Introduction to the Department

History

The Master of Accounting Program at National Chung Cheng University (CCU) was established in 1993. CCU enrolled students for its first year of the bachelor program in 1997. The Department was named the [Department of Accounting and Information Technology] in 2005 and established a doctoral program that year. Since its establishment, the Department of Accounting and Information Technology has aimed to encourage and guide students to broaden their horizons and absorb knowledge in different fields. This cultivates students' ability to be self-responsible, learn, grow, and adapt to new things. It also strengthens training students' writing, expression, and communication skills both in academic and daily life.

Teaching Features

The Department's bachelor, master, and doctoral programs aim to cultivate accounting talent with expertise in two fields. To enable students in the bachelor, master, and doctoral programs to have a broader prospect after graduation and to implement the features of the CCU's dual-accounting expertise, the Department focuses on strengthening the training in the second field. Specifically, students are trained to have:

1. Dual expertise: Students are required to have professional knowledge of accounting and also a secondary expertise, such as information management.
2. An international perspective.
3. Operation and information of the economic financial market.
4. The ability to deal with challenges and changes.



Teaching Objectives

The Department aims to train a new generation of accounting professionals with dual expertise aligned with the changes in industry, the economy, and information technology.

Employment and Further Education

1. Enterprise accountants: Financial accounting, cost accounting, management accounting, taxation, budgeting, and accounting information systems in enterprises.

2. Government accountants: Public accounting and auditing within government organizations.
3. Accounting education: Teaching accounting courses to cultivate accounting professionals.
4. Major fields of further study: Institutes of accounting, various business and management institutes.
5. Relevant professional certification qualifications: Accountant, internal auditor, management accountant, financial analyst, higher examination level 3, and general examination - accounting auditor.



Messages from the Chair

Welcome to National Chung Cheng University. Congratulations to all of you who set aside your busy schedules and join us at the Department on a weekly for continuous learning. As lifelong knowledge learners, you will be moving toward becoming a learning society.

The Department consists of the undergraduate program, graduate study, in-service master's program, and doctoral program, established in the academic years 1997, 1993, 2000, and 2005, respectively. The Department was formerly named the Department of Accounting and was renamed the Department of Accounting and Information Technology in the 2005 academic year. During course planning, the Department aims to cultivate accounting talent with dual-field expertise. In addition to the initial accounting expertise training, the Department actively strengthens training in information technology and other secondary fields so that students will have a broader prospect post-graduation.

The Department is actively developing toward one that integrates science and technology and has established several feature labs and research labs, including: the Auditing and Big Data Analytics Lab, Financial Accounting Lab, Corporate Governance and Capital Market Lab, Business Intelligence Lab, Intellectual Capital Research and Application Lab, Enterprise Resource Planning Lab, Information Disclosure and Textual Analysis Lab, Auditing and Risk Management Lab, Financial Markets Behavior Lab, Multidisciplinary Financial Accounting Lab, Computer Auditing Lab, Financial Reporting and Behavioral Accounting Lab, Financial Reporting Quality and Market Surveillance Lab, Fintech and Artificial Intelligence Lab.

The short-, medium- and long-term development directions of the Department are as follows:

1. Short-term development goal: To train students to strengthen their understanding of information technology and other secondary fields in addition to the initial accounting expertise.
2. Medium-term development goal: To strengthen the construction of feature labs and cultivate the most popular e-accounting talent in the domestic industry.

3. Long-term development goal: To enhance the synergy of accounting information research, to pursue excellence and compliance with international standards, and to create new directions in the accounting field in the new era.

In the next few years, we will provide you with the best services so you can concentrate on learning without worries and enjoy the sumptuous feast of knowledge. We look forward to collaborating with you to face the flood of the knowledge economy!

Chair

Notes for Your Study at CCU



Welcome to the Department of Accounting and Information Technology. We have listed the following notes to help you adapt to your life in CCU more smoothly.

I. Notes regarding Academic Ethics:

Please note the originality of the paper when you publish an article.

II. Department Affairs



1. Rules for using feature labs:

- (1) Before selecting a research field, graduate students shall participate in various feature lab activities according to their personal interests.
- (2) Graduate students who have selected advisors and research fields shall use the characteristic labs in each field as research labs.
- (3) Graduate students shall provide a layout for their own research labs, plan the space usage, and arrange for on-duty students to be responsible for cleaning work.
- (4) Please save on electricity and close doors and windows to prevent theft.
- (5) A feature lab is an academic research space, please be self-disciplined while inside the lab.



2. Rules for using the Center of Excellence:

- (1) Access to the Center of Excellence shall be controlled using a swipe card.
- (2) Each student can use a dedicated research seat and locker. Each research seat has a dedicated socket. The Center of Excellence has two common computers.
- (3) Do not smoke or bring food or drinks into the Center of Excellence. Please take good care of public property, keep quiet, and keep clean.
- (4) Please watch for personal belongings. The Department will not be liable for any lost personal items.
- (5) If students fall under any of the following circumstances, they will be deprived of the right to use the Center of Excellence if it is verified to be true:
 - A. Those that have not used the research lab for a long time.
 - B. Those that have committed a severe violation against the regulation of self-discipline and fail to maintain a clean environment, causing complaints from most other

students.

C. Those that allowed unauthorized personnel to use the research lab.



3. Rules for Borrowing Books from the Library (218R):

- (1) When students borrow any type of books, journals, or past issues of magazines, please register and deposit their personal ID. The current issues of magazines are not available for check out.
- (2) The borrowing period shall be one month for each source. Those who fail to return books in time will be disqualified from future borrowing.



4. Rules for Borrowing Department Equipment and Keys:

- (1) To borrow Department equipment or keys, please register and deposit the personal ID.
- (2) Borrowed equipment or keys (not due to night class factors) shall be returned on the same day. Those who fail to return them on the same day will be disqualified from future borrowing.



5. Rules for Using the Computer Classroom:

- (1) Presently, the computer classroom can only be borrowed by Department teachers during non-class hours. If graduate students need to borrow the computer classroom, they shall obtain the key from an advisor or register at the Department's office.
- (2) The computer classroom use priority is as follows:
 - A. Courses initially scheduled to be taught in the computer classroom.
 - B. Teaching study, teaching observation, and related seminars.
 - C. Courses for which the computer classroom has been reserved.
 - D. Courses without reservation in a computer classroom.
- (3) Use regulations:
 - A. Eating, drinking, and smoking are strictly prohibited in the computer classroom.
 - B. The use of illegal software is strictly prohibited in the computer classroom. If any illegal software is used, the user shall be responsible for it.
 - C. Do not change the settings on the computer without permission.
 - D. Do not copy any software from the computer.
 - E. Student who fail to comply with the regulations will be given a warning. After three warnings, they will lose the right to use the computer classroom for one month.

- F. In case of computer failure, please inform the office clerks so that they may address the issue.
- G. The last student to leave the computer classroom shall ensure that the doors and windows are closed, the air conditioner is turned off, and all computers are shut down.

III. School Affairs

Credit exemptions:

- (1) Please return the credits exempted to the Department office three days in advance within the period specified by CCU to facilitate summary and delivery.
- (2) Please refer to the Appendix for relevant measures. The appropriate form can be downloaded from the Office of Academic Affairs web page.

Course selection & cancellation:

- (1) Please complete the course selection and cancellation online within the specified timeframe.
- (2) If the course is full, please download the "Form for Adding Vacancy" from the Office of Academic Affairs web page, which shall be signed by the teacher, sent to the course supervisor, and sent back to the teaching group of the Office of Academic Affairs. Then, the course online can be selected online.

Library lending time is two months, including 30 volumes. If the book is on hold, please return the book according to the due date. Additionally, students must go to the library to modify their personal information and fill in their e-mail address so that they can be notified of expiration dates and book hold status. Please refer to the library web page for more regulations.

To apply for a vehicle parking permit, please register and pay the fee. To apply for a car pass, please contact the vehicle management center.

All class representatives are kindly requested to collect mail at the Department mailbox regularly and forward it to students.

Rules for Doctoral Studies of the Department of Accounting and Information Technology, National Chung Cheng University

Revised on the 3rd Doctoral Program Committee Meeting in academic year 2022 1120411

Revised on the 4th Doctoral Program Committee Meeting in academic year 2022 1120411

Revised on the 8th Doctoral Program Committee Meeting in academic year 2022 1120425

Chapter 1 Admission Procedures

Article 1 Eligibility for Admission

Those who have graduated from public or registered private universities, independent colleges or foreign universities recognized by the Ministry of Education or who have a master's degree or above or equivalent education, as stipulated by the Ministry of Education, can be admitted to the doctoral program of the Department after passing the entrance examination.

Article 2 Entrance Examination

Admission to the Department's doctoral program will be assessed according to the following methods:

1. Review: The review results account for 50% of the entrance examination's total score.

The items reviewed are:

- (1) An autobiography.
- (2) A personal study plan for the future (limited to three pieces of A4 paper, in DFKai-SB font 14).
- (3) One original copy of transcripts of university degree (inclusive) or above.
- (4) The original copy of proof of relevant English proficiency test or score (e.g., TOEFL, TOEIC, GEPT, etc.).
- (5) A master's student in Taiwan shall submit a master's thesis.
- (6) Other favorable review data (such as certificates, recommendation letters, published books, journal articles, seminar papers, and unpublished papers).

2. Oral examination: The oral examination score accounts for 50% of the entrance examination's total score.

Of the above two scores, if the total examination score is the same, admission will be conducted in the order of the oral examination score.

Article 3 Enrollment

See the annual enrollment brochure for details.

Chapter 2 Length of Study, Credits, and Doctoral Program Committee

Article 4 Length of Study

The length of study of the doctoral program is 3-7 years. The period of study for those who pursue a doctoral degree in advance shall be subject to the provisions of the preceding paragraph upon transfer to the doctoral program.

Article 5 Credits

A minimum of 27 credits is required for doctoral students of the Department. The 27 credits include 24 compulsory credits and three elective credits. None of the above credits applies to dissertation writing.

Article 6 Doctoral Program Committee

The "Doctoral Program Committee" shall comprise those who meet the qualifications of the Department's principal dissertation advisor. The convener shall be confirmed by the committee members at the mutual recommendation department meeting. The supervisor who assists in student course planning shall serve a term of two years and can serve for another term upon reelection.

Chapter 3 Course Requirements

Article 7 Compulsory Courses (24 credits)

- 1. Basic research subjects: 9 credits (take any 3 of the following courses, 3 credits for all classes)**
 - (1) Advanced research (may choose to study in the field of accounting, information, or law).
 - (2) Statistical Software Application Research, Multivariate Data Analysis, or Econometrics
 - (3) Qualitative Research, Special Research on Jurisprudence and Legal Methods, or Special Research on Legal Theory and Application
 - (4) Economic Mathematics, Individual Economic Theory, or Aggregate Economic Theory
- 2. Subjects in the accounting field: 9 credits (3 credits for all classes)**
 - (1) Advanced Cost and Management Accounting Research
 - (2) Advanced Financial Accounting Research
 - (3) Advanced Auditing Research
- 3. Subjects in the information field: 6 credits (3 credits for all classes)**

- (1) Advanced Computer Auditing Research
- (2) Advanced Accounting Information Systems Research

If a student has taken other graduate courses, they must be approved by the Doctoral Program Committee. Those who have taken similar or equivalent courses in the doctoral programs of other universities and obtained more than 80 points may apply for course exemptions, which will be approved by the Doctoral Program Committee of the Department.

Article 8 Accounting and Information Elective Courses (at least three credits)

- Elective—Advanced Analytical Accounting Research
- Elective—Advanced Capital Market Research
- Elective—Advanced Performance Management Research
- Elective—Knowledge Management and Intellectual Capital Research
- Elective—Advanced Enterprise Resource Planning Research
- Elective—Advanced E-commerce Research
- Elective—Advanced Management Information Systems
- Elective—Decision Support Systems

Doctoral program courses offered by the Faculty of Management, Faculty of Law, or other doctoral program courses offered by other departments of the CCU may also be included as specialized elective credits with the consent of the doctoral program's convener.

Article 9 Credit Exemptions

1. Applicants who have taken graduate courses from public or private universities or foreign universities recognized by the Ministry of Education or CCU's graduate courses offered by the education credit program and who have obtained a score of 70 points can enjoy credit exemption upon application and after the Department's Doctoral Program Committee has conducted a review and the applicants have passed the examination. However, the total number of credits shall not exceed one-third of the graduation credits required by the institute. The application time is subject to the deadline set in the school calendar. The credits of compulsory courses are included in the graduation credits, and the credits of elective courses exempted are not included in the graduation credits.
2. Credits transference means the credits are included in the graduation credits. Credit waiver means that the credits are not included in the graduation credits, and students must take other courses to make up the insufficient credits.

Article 10 Course Plan

1. The doctoral course plan shall be reviewed by the doctoral supervisor and submitted

to the Doctoral Program Committee for discussion.

2. Doctoral students are required to submit a "Personal Annual Report" before August 15 of each year during the course of their studies. Additionally, they are required to attend the academic lectures designated by the Department, and the academic lectures or seminars selected themselves for 20 hours per year (proof of participation is required).
3. The course content of each semester for doctoral students who have not selected an advisor shall be approved by the convener of the Doctoral Program Committee. The doctoral students who have chosen their advisor for their dissertation will be approved by their advisor.

Chapter 4 Qualification Examination

Article 11 Qualification Examination (revised by the 3rd Doctoral Program Committee in 2022)

1. The doctoral qualification examination subjects include one from the accounting field and one from the information field. (The examination subject in the accounting field is Advanced Cost or Management Accounting Research, Advanced Financial Accounting Research, and Advanced Auditing Research. The examination subject in the information field is Advanced Computer Auditing Research or Advanced Accounting Information Systems Research. Doctoral students can choose their own examination subjects).
2. The doctoral qualification examination shall be divided into two separate application examinations, and doctoral students apply for the two examinations simultaneously. Doctoral students shall apply for the examinations from July 15 to 31 or January 15 to 31 of each year after completing the required credits in the accounting field and the information technology field. The qualification examination will be completed within two months after the application deadline. The time of examination will be announced separately. The results will be announced within one month of the examination.
3. The pass score for the qualification examination shall be 70 points. If a doctoral student fails to pass the qualification examination, they must retake it. A doctoral student can retake the examination in each field only once. Those who still fail shall be withdrawn from school.
4. The committee members who set the questions of the doctoral qualification examination shall be nominated by the Doctoral Program Committee (at least two and up to four for each subject).
5. Doctoral students are required to pass the qualification examination within five

years, and those who fail to pass will be withdrawn from school. In the case of special circumstances, the qualification period may be extended with the consent of the Doctoral Program Committee.

6. If a doctoral student does not choose the above qualification examination options, they can publish a TSSCI, Scopus, SSCI/SCI journal article or one B+ or above publication recommended by the National Science and Technology Council or an unranked publication issued by the National Science and Technology Council, which can be used to exempt the student from one qualification examination subject. This article shall have a maximum of four authors. Each article is only applicable to one student and must not be the student's dissertation. This article shall not be included in the graduation requirements of Article 21. In case of any doubt, the doctoral student can apply to the Doctoral Program Committee for confirmation.
7. Doctoral students are required to formally propose their dissertation plan within one year after passing the qualification examination.

Article 12 Doctoral Degree Candidature Eligibility

Doctoral students who have completed the graduation credits and passed the qualification examination shall be eligible doctoral candidates.

Chapter 5 Dissertation

Article 13 Dissertation Advisor

1. Doctoral students shall select a dissertation advisor before October 1 of the second year of enrollment and apply to the Department with the consent of their dissertation advisor. The application shall be approved by the Doctoral Program Committee.
2. There are no more than two co-advisors for one dissertation. One co-advisor shall be the chief advisor, and the other is the associate advisor.
3. The qualifications for the chief advisor are:
 - (1) A full-time teacher of the Department;
 - (2) Have published at least one (inclusive) SSCI journal article or equivalent journal article within five years or published two (inclusive) or more SCI/SCIE journal articles or equivalent journal articles or patents within five years.
4. The qualifications for the associate professor are:
 - (1) Those who meet the qualifications for the chief advisor or have published three (inclusive) or more academic journal articles with SCI or TSSCI or an international review system within five years.
5. If the dissertation advisor is to be changed, the change must be approved by the

Doctoral Program Committee, and the original advisor shall be informed in writing.

6. The total number of students supervised by the chief and associate advisors is limited to four, including those who have not completed the program.

Article 14 Review of Dissertation Proposal Oral Examination

1. Prior to the dissertation proposal oral examination, the doctoral candidate shall present the dissertation proposal in the Department in the presence of at least three assistant professors. The dissertation proposal shall be revised according to the opinions of the teachers present. The dissertation proposal oral examination shall be presented one month after that.
2. After the advisor's approval, the doctoral student shall put forward the specific dissertation plan, including the research motivation, research purpose, research method, research outline, and reference data. The Dissertation Proposal Oral Examination Committee shall conduct the oral examination.
3. The Dissertation Proposal Oral Examination Committee shall comprise the advisor and at least four more members, including at least two professors (or associate professors) who are not from CCU or the Department and at least one professor or associate professor who is not from CCU. The dissertation advisor shall be an ex-officio member, and committee members recommend and nominate the convener. In principle, the Dissertation Proposal Oral Examination Committee members are ex-officio members of the doctoral degree examination, and exceptional cases require the approval of the Doctoral Program Committee.
4. The review is conducted as an oral examination with a pass score of 70 points and a total score of 100 points. The dissertation review score shall be determined by the average of the scores of the members present.
5. Those who fail to pass the review may reapply for the dissertation proposal oral examination in the next semester or academic year. Each student can reapply once only. Those who still fail to pass the review the second time will be withdrawn from school.

Article 15 The dissertation shall be written in English or Chinese. Applications may be made only if the following conditions are met before applying for the dissertation degree examination.

(1) Language proficiency must meet one of the following requirements:

English Proficiency Test Item			Pass Standard
National English Proficiency Grading Test			Preliminary examination for middle and senior levels

TOEFL Paper-and-Pencil Test	527 (inclusive) and above
TOEFL Computer Based Test	213 (inclusive) and above
TOEFL Internet Based Test	71 (inclusive) and above
International English Language	Band 6.0 (inclusive) and
TOEIC	750 (inclusive) and above

Those whose foreign language proficiency does not meet the above graduation requirements shall take the following remedial measures.

- (1) For students who have participated in TOEIC with a score of 600 points (inclusive) or above during the study period, those who do not have enough points required for graduation are eligible to participate in international seminars and must speak in English for the whole process and videotape the entire process, or score more than 500 points (inclusive) in the TOEIC test. They can receive 30 points each time they complete the said task until they have enough points required for graduation.
- (2) The Department guides and encourages students to take English-related courses offered by other departments of the Faculty of Management, such as "Business English (I)," "Business English Communication and Conversation," or "English Essay Writing and Presentation Skills." Students can substitute 600 points (inclusive) for the TOEIC test with a score of 70 points (inclusive) or above. However, such points will not be included in graduation credits. Those who do not have enough points required for graduation are eligible to participate in international seminars and must speak in English during the entire process or score more than 500 points (inclusive) in the TOEIC test. They can receive 30 points each time they complete the said task until they have enough points required for graduation.
- (3) Before graduation, doctoral students are required to take courses related to academic ethics education for six hours (inclusive) or more on the "Center for Taiwan Academic Research Ethics Education" online platform. Only those who hold the course certificate can apply for the degree examination. Those who fail may not apply for degree examination.

Article 16 Change of Dissertation Title

If the dissertation title needs to be changed, it must be approved by the dissertation advisor and approved by the original Dissertation Proposal Oral Examination Committee. However, depending on the circumstance, the committee may request the student reapply for the dissertation proposal review.

Article 17 Application for Further Study Abroad

Doctoral students may further study abroad for one year to collect relevant information during the dissertation writing period. Credits obtained from foreign universities for relevant subjects shall be submitted to the Ministry of Education for recognition.

Chapter 6 Dissertation Examination

Article 18 Dissertation Examination Qualification

The doctoral student has passed the dissertation proposal oral examination, completed the dissertation, and has produced research results during the study period. The selected research results must meet all requirements under one of the following plans:

1. Plan 1, Academic research orientation: All three of the following must be met.
 - 1) At least one physical oral presentation at the following types of seminars held in English:
 - (1) Accounting field:
 - (a) Seminars organized or co-organized by the American Accounting Association (AAA).
 - (b) Seminars organized or co-organized by the European Accounting Association (EAA).
 - (c) Academic seminars organized or co-organized by the Japan Accounting Association (JAA).
 - (d) Academic seminars organized or co-organized by the Korean Accounting Association (KAA).
 - (e) Academic seminars organized or co-organized by the Taiwan Accounting Association (TAA) (in English).
 - (f) Seminars organized or co-organized by the Australia or New Zealand Accounting Association.
 - (g) International seminars held in Singapore, Macau, Hong Kong, Indonesia, Vietnam, or Thailand.
 - (2) Financial field:
 - (a) Seminars organized or co-organized by the Taiwan Finance Association (TFA).
 - (3) Information field:
 - (a) Seminars organized or co-organized by the Association for Information Systems.
 - (b) International Conferences on Information Management.
 - (c) Seminars organized or co-organized by the Institute of Electrical and Electronics Engineers (IEEE).
 - (d) Seminars organized or co-organized by NTU Management Review.
 - (e) The International Conference on Computer Auditing organized by the International Computer Auditing Education Association (ICAEA).
 - (4) Reference List of International Academic Conferences on Management I and Management II, Department of Humanities, Ministry of Science and Technology

(Attachment 1).

- (5) Other seminars with open draft and external review systems at home and abroad approved by the Department's Doctoral Program Committee.
 2. At least one foreign journal article in English is subject to a review system.
 3. At least one TSSCI, Scopus, SSCI/SCI journal article, one B+ or above publication recommended by the National Science and Technology Council, or an unranked publication published by the National Science and Technology Council. This article shall have a maximum of four authors. Each article is only applicable to one student and must not be the student's dissertation. In case of any doubt, the doctoral student can apply to the Doctoral Program Committee for confirmation.
2. Plan 2, Practical application orientation
1. At least 10 publications in practice-oriented journals:
 - (1) Accounting field: Accounting Research Monthly, Accounting Directives, Internal Auditor, etc.
 - (2) Information field: The Journal of Information Communication and Technology Auditing, Digital Age, Commonwealth Magazine, etc.
 - (3) Law field: The Journal of Contemporary Accounting/Ministry of Finance, Taiwan Law Journal, Taiwan Jurist, The Taiwan Law Review, Tax Journal Magazine, Finance and Taxation Act, Angle Accounting Magazine, etc.
 2. Two articles from academic journals with an anonymous review system:

Additionally, if there are special books or included teaching cases, five practical-oriented publications can substitute for one academic-oriented publication (up to 1 publication can be substituted).
 3. Participate in one oral presentation of the following types of seminars:
 - 1) Accounting field:
 - (1) Seminars organized or co-organized by the American Accounting Association (AAA).
 - (2) Seminars organized or co-organized by the European Accounting Association (EAA).
 - (3) Academic seminars organized or co-organized by the Japan Accounting Association (JAA).
 - (4) Academic seminars organized or co-organized by the Korean Accounting Association (KAA).
 - (5) Academic seminars organized or co-organized by the Taiwan Accounting Association (TAA).
 - (6) Academic seminars organized by the Journal of Contemporary Accounting
 - (7) Modern Issues on Accounting Academic Conference (jointly organized by nine central and eastern schools).

- (8) International Conferences on Comparative Management.
- (9) The Taiwan Economic Association Annual Conference.
- (10) The Chinese Institute of Probability and Statistics Annual Conference.
- 2) Financial field:
 - (1) Seminars organized or co-organized by the Taiwan Finance Association (TFA).
 - (2) The CTFA Conference.
 - (3) The NTU International Conference on Finance.
 - (4) Conference on the Theories and Practices of Securities and Finance Markets.
- 3) Information field:
 - (1) The Chinese Association of Information Management (CSIM) Annual Conference.
 - (2) The Annual Conference of the Chinese Enterprise Resource Planning Society (ERP).
 - (3) International Conferences on the Development and Application of Big Data and Enterprise Resource Management.
 - (4) International Conferences on Information Management.
 - (5) Seminars organized or co-organized by NTU Management Review (in English).
 - (6) Seminars organized or co-organized by the Institute of Electrical and Electronics Engineers (IEEE).
- 4) Reference List of International Academic Conferences on Management I and Management II, Department of Humanities, Ministry of Science and Technology (Attachment 1).
- 5) Other seminars with open draft and external review systems at home and abroad approved by the Department's Doctoral Program Committee.

The maximum number of authors per seminar and journal article is four. If there are co-authors, at least one shall be a full-time faculty member of the Department. A student can also be the only author. The above works shall be published in the name of the Department, and one student can only make an application with each paper. Those who meet the above requirements and comply with the "Graduate Degree Awarding Measures of National Chung Cheng University" may apply for the dissertation degree examination.

Article 19 Application Procedure for Dissertation Degree Examination

- 1. A doctoral student can apply within the time specified in the calendar and six months after passing the dissertation proposal oral examination review and meeting the requirements of Article 21.
- 2. The doctoral student shall complete the application form and check to confirm the following documents are presented, which shall be submitted to the University for approval one month before the commencement of the degree examination:

- (1) A copy of previous transcripts; (2) Consent for degree examination; (3) Nine copies of the dissertation abstract; (4) The advisor's recommendation shall be sent to the Department for review.
3. After passing the review, the doctoral student shall submit their dissertation and abstract, examination method, time and place, and the list of approved Doctoral Degree Examination Committee members to the Chair, the Dean, and the Office of Academic Affairs for review and approval.
4. The degree examination shall be held once every semester and must be held before the degree examination deadline prescribed by CCU.

Article 20 Doctoral Degree Examination Committee

The Doctoral Degree Examination Committee shall comply with the following provisions:

1. The Doctoral Degree Examination Committee shall have 5 to 7 members, who shall be appointed by selection of the President. In addition to the advisor, there shall be at least four more members, including two or more members who meet the qualifications of doctoral advisor in the Department and two or more members who are not associate professors in the Department. The advisor shall not serve as the convener.
2. A member of the Doctoral Degree Examination Committee, in addition to having specialized research in the subject of the dissertation proposed by the doctoral candidate, shall possess one of the following qualifications:
 - (1) They were formerly a professor.
 - (2) They are an academician of Academia Sinica or a former researcher of Academia Sinica.
 - (3) They once served as an associate professor or as an associate researcher of Academia Sinica and have made academic achievements.
 - (4) They hold a doctoral degree and have made academic achievements.
 - (5) They are in a rare or special discipline and are academically or professionally accomplished.

The qualification criteria for the appointment mentioned in subheadings 3-5 of the preceding paragraph shall be determined by the Department's affairs meeting.

Article 21 Doctoral Degree Examination Results

1. The Examination Committee members shall attend the Committee in person and shall not delegate representatives. At least five attending committee members are required for the doctoral degree examination. At least two members who are not from the Department are required for the doctoral degree examination. The

examination results of those who have already taken the non-conforming examination shall not be recognized.

2. A pass score for the degree examination is 70 points, and a total score is 100. The examination results shall be determined by the average score assessed by the attending committee members. However, if more than one-third (inclusive) of the committee members assess the examination as a failure, the student shall be regarded as failing the test. The assessment will be conducted only once.
3. In case of plagiarism or fraud in the dissertation, which is confirmed by the Doctoral Degree Examination Committee, the student shall be deemed to fail.
4. For doctoral students who fail the degree examination and whose study period has not expired, they can apply to retake the examination in the next semester or next academic year. One doctoral student can make such an application only once. Those who still fail the examination shall be withdrawn from CCU.
5. The registration date deadline for the degree examination results to be delivered to the Office of Academic Affairs is January 31 for the first semester and July 31 for the second semester.

Article 22 Doctoral Degree Granting

1. Graduate students are required to complete the following procedures to be granted the degree: (1) Submit the dissertation. (2) Pass the degree examination.
2. The month the degree certificate is awarded is the month of the degree examination. If a student needs to take courses in the current semester, the month shall be January for the first semester and June for the second semester.
3. Doctoral degree candidates approved by the Ministry of Education will be granted the Doctoral Degree in Accounting and Information Technology by CCU.

Chapter 7 Graduation Regulations

Article 23 Doctoral students who meet the following regulations can be granted graduation.

1. Complete the required courses and credits within the specified number of years.
2. Pass the degree examination.
3. Obtain a pass or above conduct score each semester.

Chapter 8 Miscellaneous Regulations

Article 24 The basis for these rules and any matters not covered in amending them shall be governed by the Regulations for the Doctoral Program and the Regulations for the Doctoral Degree Examination of CCU; the relevant laws and shall be amended organically due to changes in the regulations, rules, and relevant laws mentioned in the

preceding paragraph, and may also be amended by the resolution of the Department affairs meeting for the needs of the teaching, research and academic development of CCU.

Article 25 Implementation Date

These rules shall be implemented upon approval by the Department administration meeting and shall be amended in the same manner.

Summary Table of Study Requirements for New Doctoral Students:2025 Academic Year



I. Students in the Department are required to graduate with a minimum of 27 credits, including (1) 24 credits for major compulsory subjects. (2) Three credits for major elective subjects.				
II. Various subjects include:				
A total of 24 credits for major compulsory subjects				
(1) Basic research subjects: 9 credits (take any 3 of the following courses, 3 credits for all classes)				
Research (may choose to study in the field of accounting, information, or law)				
Statistical Software Application Research, Multivariate Data Analysis, or Econometrics				
Qualitative Research, Special Research on Jurisprudence and Legal Methods, or Special Research on Legal Theory and Application				
Economic Mathematics, or Individual Economic Theory, or Aggregate Economic Theory				
(2) Subjects in the accounting field: 9 credits				
Advanced Cost and Management Accounting Research (3 credits)				
Advanced Financial Accounting Research (3 credits)				
Advanced Auditing Research (3 credits)				
(3) Subjects in the information field: 6 credits				
Advanced Computer Auditing Research (3 credits)				
Advanced Accounting Information Systems Research (3 credits)				
A total of 3 credits for accounting and information elective subjects (all 3-credit courses)				
Advanced Analytical Accounting Research Advanced Capital Market Research Knowledge Management and Intellectual Capital Research Advanced Enterprise Resource Planning Research Advanced E-commerce Research Advanced Management Information Systems Decision Support Systems				
* Doctoral program courses offered by the Faculty of Management and Faculty of Law doctoral program courses offered by other departments of CCU may also be included as specialized elective credits with the consent of the doctoral program convener.				

III. Remarks

- (1) Before graduation, doctoral students are required to take courses related to academic ethics education for six hours (inclusive) or more on the "Center for Taiwan Academic Research Ethics Education" online platform. Only those who hold the course certificate can apply for the degree examination. Those who fail may not apply for the degree examination.
- (2) First-year or second-year doctoral students may select the Individual Economic Theory course depending on the situation. It is recommended that first-year doctoral students with a good foundation in calculus and linear algebra can take this course.
- (3) Doctoral students in the International Economic Institute may select Individual Economic Theory and Aggregate Economic Theory Microeconomics.
- (4) Doctoral students in cross-information management may select Multivariate Data Analysis.
- (5) The doctoral course proposal shall be submitted before the end of the second semester of the first year (May 31). It must be approved by the doctoral program convener or supervising professor and reported to the Doctoral Program Committee.