

National Kaohsiung University of Applied Sciences
Accounting Department, College of Management
Curriculum of Four-Year Program in Academic Year 2014

Passed at Department Curriculum Committee Meeting on 03 11, 14
Passed at Department Affairs Meeting on 03 11, 14
Passed at College Curriculum Committee Meeting on 03 18, 14
Passed at University Curriculum Committee Meeting on ○○ ○○, 14
Passed at Academic Affairs Meeting on ○○ ○○, 14

Year	1 st academic year		2 nd academic year		3 rd academic year		4 th academic year	
Semester	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
University required common courses (29/50)	Physical Education(1)0/2 Chinese(1)2/2 Practical English2/2 Core Education(2)2/2 General Service Learning(1)0/2 Introduction to University Studies0/1	Physical Education(2)0/2 Chinese(2)2/2 Advanced English2/2 Practical General Education(1)2/2 General Service Learning(2)0/2/2	Physical Education(3)0/2 English listening and speaking drill(1)1/2 Core General Education(5)2/2	Physical Education(4)0/2 English listening and speaking drill(2)1/2 Chinese Practical Writings2/2 Core General Education(3)2/2 Core General Education(4)2/2	Physical Education(5)0/2 An Extendable General Knowledge Course2/2	Physical Education(6)0/2 An Extendable General Knowledge Course2/2	Professional ethics1/1 An Extendable General Knowledge Course2/2	
Total	6/11	6/10	3/6	7/10	2/2 or 2/4	2/6 or 2/4	3/3	
College required common courses (21/21)	Accounting(1)3/3 Statistics(1)3/3 Management3/3	Accounting(2)3/3 Statistics(2)3/3	Economics(1)3/3	Economics(2)3/3				
Total	9/9	6/6	3/3	3/3				
Department required professional courses	Computer applications in business(1)2/2 Calculus(1)3/3	Calculus(2)3/3	Intermediate Accounting(1)4/4 Cost accounting(1)3/3	Intermediate Accounting(2)4/4 Cost accounting(2)3/3	Advanced Accounting(1)3/3 Managerial accounting(1)3/3	Advanced Accounting(2)3/3 Managerial accounting(2)3/3	Auditing(1)3/3 Special Topics on Electrical Engineering(2)1/3	Auditing(2)3/3

(50/54)					Accounting information systems3/3 Taxation law3/3	Special Topics on Electrical Engineering(1)1/3 Off-Campus Practicum2/2			
Total	5/5	5/5	7/7	7/7	12/12	9/11	4/6	3/3	
Department elective professional courses	Track of ○	Introduction to civil law2/2 Marketing3/3	Commercial law2/2	Financial management3/3 Electronic commerce2/2 Governmental accounting2/2 Applied statistics2/2 Business English2/2	Application Accounting Software3/3 Application Statistics Software2/2 Business entity accounting law2/2 Career planning and development2/2 Marketing research2/2	Research of Financial Accounting Standards3/3 Financial statement analysis3/3 Securities exchange act3/3 Microeconomics analysis2/2 Research methodology2/2 Business communication2/2	research of financial accounting standards3/3 Analysis of macroeconomics2/2 Database system3/3 Seminar on Financial Instrument2/2 Commercial negotiation2/2 Sale tax2/2 Cost analysis2/2 Practice of profit-seeking enterprise income tax3/3	Accounting and Taxation in Mainland China2/2 Business analysis and evaluation3/3 International accounting3/3 Investments2/2 Enterprise resource planning2/2	Tax accounting3/3 Internal control and audit system3/3 Computer Audit Software Practice3/3 Business Risk Management2/2 Accounting and Auditing Rule2/2 Practical Finance and Economics English2/2 Readings on financial issues3/3
	Track of ○		Introduction to Information Management2/2						
	Track of ○		International business management2/2						
	Track of ○		Family Financial and Management Planning3/3 Financial market3/3 Computer applications in business(2)2/2						

I. Remarks:

1. This curriculum is applied to students admitted in Academic Year 2014
2. Credit hours of each course (or total) are marked with "credit/hour."
3. Courses of inter-disciplinary programs offered by other departments shall be regarded as elective professional courses of the department.
4. Military Education has become elective courses since Academic Year 2011. The credits are not counted to meet graduation requirements. The courses shall be offered based on practical needs.
5. The course of English Training shall be handled in accordance with the regulations governing undergraduate students' exemption of English training courses of the University.
6. Elective courses: the courses listed in the table are planned courses, which will be offered based on practical needs.
7. For other instruction on course selection, students must follow "Course Selection Guidelines" of the University.

II. Requirement for graduation:

1. The minimal credit number for graduation is 135: (1) 29 credits of University required common courses (including General Education Core and Entention courses) (2) 21 credits of College required common courses (3) 50 credits of department required professional courses (4) at least 35 credits of department elective professional courses (A maximum of 6 credits of from elective professional courses offered by other departments will be recognized.)
2. Students are required to complete the courses of at least one program at the University. (Students may also fulfill the requirement by completing the courses of a module or a track and obtaining a certificate at the department.)
3. Students admitted since Academic Year 2013 are required to complete at least one long-distance course in order to graduate.

4. General Education Core I to V do not have to be taken in sequence. Two to three courses are offered for each core. Students may take a course in each category and acquire 10 credits in total. Courses offered are as follows :
 - General Education Core I : Reading of Humanistic Masterpieces; Introduction to Artistic Creativity
 - General Education Core II: Sociology and Contemporary Society; Management and Knowledge Economics
 - General Education Core III: The Laureates of Nobel Prizes; Modern Issues of Technology
 - General Education Core IV: Taiwan Society and Culture; History of Modern Western Civilization; Introduction to Philosophy
 - General Education Core V: Democracy and Law; Modern Civil Consciousness
5. General Education Extension are separated into three categories—society, humanities, and technology. Students must take three courses for 6 credits.
6. Physical Education is a required course in the first year. The credits are not counted to meet graduation requirements. Students who fail in the course are not allowed to graduate.
7. Students admitted since Academic Year 2013 must obtain a certificate of English proficiency equivalent to TOEIC 400 for graduation.
8. Practicum outside the campus is a University required course and shall be handled in accordance with “National Kaohsiung University of Applied Sciences Regulations Governing Students' Practicum outside the Campus.”

III. Other requirements set by the department: