

National Kaohsiung University of Applied Sciences
 Division of Continuing and Extension Education
 Accounting Department, College of Management
 Curriculum of Two-Year Program

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 00 00, 14
 Passed at Academic Affairs Meeting on 00 00, 14

Year	1 st academic year		2 nd academic year		3 rd academic year		4 th academic year	
Semester	Semester 1	Semester 1	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
University required common courses (20/30)	Chinese(1)2/2 Practical English2/2	Chinese(2)2/2 Advanced Practical English2/2	Securities exchange act(1)1/2	Securities exchange act(2)1/2	Physical Education(1)0/2 Core General Education(4)2/2	Physical Education(2)0/2 Core General Education(1)2/2	Physical Education(3)0/2 Core General Education(2)2/2	Physical Education(4)0/2 Core General Education(3)2/2 Core General Education(5)2/2
小計 Total	4/4	4/4	1/2	1/2	2/4	2/4	2/4	4/6
Department required professional courses (69/69)	Accounting(1)3/3 Statistics(1)3/3 Computer applications in business(1)2/2 Calculus(1)3/3 Management3/3	Accounting(2)3/3 Statistics(2)3/3 Calculus(2)3/3	Intermediate Accounting(1)4/4 Cost accounting(1)3/3 Economics(1)3/3	Intermediate Accounting(2)4/4 Cost accounting(2)3/3 Economics(2)3/3	Advanced Accounting(1)3/3 Managerial accounting(1)3/3 Accounting information systems3/3 Taxation law3/3	Advanced Accounting(2)3/3 Managerial accounting(2)3/3 Special Topics on Electrical Engineering(1)1/3	Auditing(1)3/3 Special Topics on Electrical Engineering(2)1/3	Auditing(2)3/3
Total	15/15	12/12	10/10	10/10	12/12	7/9	4/6	3/3
Department elective professional courses	Introduction to civil law2/2 Commercial law2/2	Introduction to Information Management2/2 Career planning and development2/2 Securities exchange act2/2	Financial management3/3 Electronic commerce2/2 Governmental accounting2/2 Applied statistics2/2 Business English2/2	Application For Accounting Software3/3 Business entity accounting law2/2 Marketing research2/2 Practical Finance	Research of Financial Accounting Standards3/3 Financial statement analysis3/3 Microeconomics analysis2/2	research of financial accounting standards3/3 Analysis of macroeconomics2/2 Database system3/3 Seminar on Financial Instrument2/2	Business analysis and evaluation3/3 International accounting3/3 Enterprise resource planning2/2 International business	Accounting and Taxation in Mainland China2/2 tax accounting3/3 Internal control and audit system3/3 Computer Audit Software Practice3/3

		Financial market3/3 Family Financial Mangement and Planning3/3 Computer applications in business(2)2/2		and Economics English2/2	Research methodology2/2 Business communication2/2	Commercial negotiation2/2 Sale tax2/2 Practice of profit-seeking enterprise income tax3/3	management2/2	Business Risk Management2/2 Accounting and Auditing Rule2/2 Readings on financial issues3/3
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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. The minimal credit number for graduation is 135, including 20 credits of university required common courses, 69 credits of college required common courses, 46 credits of department required professional courses, at least 12 credits of department elective professional courses. (Students may have a maximum of 00 credits from courses offered by other departments or not offered by Center of General Education.)
4. Courses of inter-disciplinary programs offered by other departments may be regarded as elective professional courses of the department.
5. For General Education, students are required to take 2 credits/hours in the categories of "Humanities and Art," "Nature & Technology," "Society & Management" respectively and acquire 6 credits/hours in total. The courses do not have to be taken in sequence and can be exempted with General Education Core IV or V of four-year daytime programs.
6. General Education Core IV (category of history) and General Education Core V (category of law) may be exempted with General Education Core IV and V of four-year daytime programs respectively or with relevant courses in the category of history and law offered in Division of Continuing and Extension Education.
7. Physical Education I to Physical Education IV are required courses. The credits are not counted to meet graduation requirements, but students who fail in the courses will not be allowed to graduate.
8. Elective Military Education course credits are not counted to meet graduation requirements.
9. Elective courses: the courses listed in the table are planned courses, which will be offered based on practical needs.
10. For other instruction on course selection, students must follow "Division of Continuing and Extension Education Course Selection Guidelines."