

Shih Chien University Department of Accounting (Undergraduate-Day school)
List of Required and Elective Courses Academic Year 2024Sept.~

Course Type/Semester		1st Academic Year	2nd Academic Year	3rd Academic Year	4th Academic Year
General Required	1st	A1990-Physical Education [2] * Chinese (1) [2] E2001-College English (1) [2]	E2003-College English (3) [2] * Family Science [1]	* The Art of Life [1]	* Graduation Threshold of English/Foreign Language Competence [00]
	2nd	A1990-Physical Education [2] * Chinese (2) [2] E2002-College English (2) [2]	E2004-College English (4) [2]		
College Required	1st	Business Mathematics [2] Principles of Accounting (I) [3] Economics (I) [3]	Statistics (1) [3]	Professional English (I) [2]	
	2nd	Commercial Law [2] Management [3] Principles of Accounting (II) [3]	Statistics (2) [3]	Business Ethics [2] Professional English (II) [2]	
Dept. Required	1st		Tax Law [3] Intermediate Accounting (I) [4] Cost and Managerial Accounting (I) [3]	Advanced Accounting (I) [3] Study of Special Issues of Intermediate Accounting (I) [2]	Accounting & Auditing Independent Study [3]
	2nd		Business Accounting Laws [3] Intermediate Accounting (II) [4] Cost and Managerial Accounting (II) [3]	Study of Special Issues of Intermediate Accounting (II) [2]	
Dept. Elective	1st	Civil Law [2] Practice in Accounting Principles (I) [2]	Government Accounting [3] Company Law Practice [2] Practice in Intermediate Accounting (I) [1]	Tax Accounting [3] Auditing (I) [3] Income tax inspection and verification of profit-making enterprises [2] Second Foreign Language: Bahasa Melayu (I) [2]	Special Topics on ESG Reporting [3] Financial Statement Analysis [2] Accounting Information System (I) [2] Professional Internship Program for Auditing (I) [4] Professional Internship Program for Accounting (I) [3] Second Foreign Language: Vietnamese (II) [2]
	2nd	Practice in Accounting Principles (II) [2] Economics (II) [3]	Nonprofit Organization Accounting [2] Practice in Intermediate Accounting (II) [1] Tax Filing Practices [3]	Application for Accounting Software [2] Advanced Accounting (II) [3] Auditing (II) [3] Second Foreign Language: Vietnamese (I) [2] Second Foreign Language: Bahasa Melayu (II) [2]	Accounting and Financial Reporting of Specialized Industries [2] Special Topics of Task Force on Climate-Related Financial Disclosures [3] Enterprise Accounting Standard Practices [3] Accounting Information System (II) [2] Professional Internship Program for Auditing (II) [4] Professional Internship Program for Accounting (II) [3]

Example:

Management (FINA112 , [3])

Course Name (Course Number, [Credit])

* : General studies or course taught by other department/program.

■ : New Course.

▲ : Revised Course.

⊙ : Course offered in both semesters.

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Credit Requirements	<p>(1) Minimum Total Credits Required: 128 credits (2) University Required: 18 credits , Categories/Disciplines from Liberal Arts School: 10 credits (3) College Required: 28 credits (4) Departmental/Program Required: 30 credits (5) Division Required: 0 credits (6) Elective: 42 credits (Minimum Required Elective: 23 credits)</p>
Internship Credits	<p>Conducted mainly in accordance with related regulations (1) Departmental required : Off-campus Internship: 0 credits, On-campus Internship: 0 credits (2) Departmental Elective : Off-campus Internship: 16 credits, On-campus Internship: 0 credits</p>
General Studies Requirements	<p>1. Student must take minimum of 28 required credits from Liberal Arts school, which consist of 16 credits of General Studies, 2 credits of Featured Courses while the other 10 credits must be chosen from the different categories/disciplines from Liberal Arts school. 2. In accordance to Shih Chien University Minimum Competency Assessment Implementation Guidelines, students must pass the Chinese Proficiency, Physical Fitness Threshold and Language Benchmark set forth by their respective department/program to graduate. 3. Chinese Foundation Courses: Students must take Chinese(I) and (II) with 2 credits each. 4. English Foundation Courses: Students must take College English(1)(2)(3)(4) in succession and pass the prerequisite courses before taking the next course. 5. College English(3)(4) are interest-based courses where student can choose from the following subjects once without repeating: Workplace English, Business English Communication, Practical English Writing, and English Presentation & Oral Communication. 6. The foundational physical education courses, PE (1)(2), are taken during the freshman year, each offering 2 credits. Students can select courses based on their interests and may repeat the same group. 7. Students admitted as outstanding athletes must complete at least 8 credits in the Varsity Team—Specialized Sports Training (1)-(4) courses within the Sports and Health Promotion field, without being subject to field restrictions. 8. Featured Courses consist of The Art of Life and Family Science, with 1 credit each. 9. There are 8 disciplines from Liberal Arts School, including Humanistic Thinking, Aesthetic Cultivation, Civil Sociology, Natural Sciences, Global Perspective Study, Natural Sciences, Smart Digital, Sports and Health Promotion, and Foreign Language Application and Culture. Students must take 5 courses from 4 different disciplines (excluding Chinese language courses) with total of 10 credits to graduate, including one course from Smart Digital Discipline if Programming for Applications is not offered by the student's department. The restriction of 5 courses from 4 different disciplines does not apply to students who were admitted into the University via International Student Admission. 10. Credits taken from Liberal Arts School courses exceeding the required 10 credits can count toward general electives up to 28 credits.</p>
College Requirements	
Departmental, Division and other Requirements	
University Requirements	<p>In accordance to Shih Chien University Minimum Competency Assessment Implementation Guidelines, students must pass the "Chinese Proficiency", "Physical Fitness Threshold" and "Language Benchmark" to graduate.</p>