**元智大學管理學院財務金融暨會計碩士班**

**（Master of Science in Finance and Accounting）**

**必修科目表**

**（110學年度入學新生適用）**

**List of Required and Elective Courses**

**(For students, entrance in academic year 110)**

110.05.05 一○九學年度第五次教務會議通過

110.06.16 一○九學年度第六次教務會議通過

111.12.28 一一一學年度第三次教務會議通過

113.01.03 一一二學年度第六次教務會議通過

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| --- | --- | --- | --- | --- | --- |
| 學年Academic Year  學期Semester  科目Course Name | | 第一學年First Year | | 第二學年Second Year | |
| 上First Term | 下Second Term | 上First Term | 下Second Term |
| MS  必  修  科  目  (3) | MS  Required Course  (3) | 計量經濟學  (Econometrics)  CM506 (3) |  |  |  |
| 學期學分小計  Subtotal of Semester Credits | | 3 | 0 | 0 | 0 |
| 備  註  Remarks | | 1. 本院財務金融暨會計碩士班（MS Program）包括「財務金融」（MS in Finance）、「會計」（MS in Accounting）及「金融科技」（MS in Financial Technology）三個主修領域。The Master’s Program in Financial and Accounting (MS Program) of this institution includes three major fields: "Finance" (MS in Finance), "Accounting" (MS in Accounting), and "Financial Technology" (MS in Financial Technology). 2. 本碩士班畢業要求各學程主修財務金融領域與會計領域最低總畢業學分數36學分，主修金融科技領域最低總畢業學分數24學分，以上三個主修領域皆須加碩士論文一篇。The graduation requirements for this master’s program include a minimum of 36 credits for the Finance and Accounting major fields, and a minimum of 24 credits for the Financial Technology major field. All three major fields must also include the completion of a master’s thesis. 3. 碩士生需完成MS必修科目3學分，主修財務金融領域必修科目18學分、必選修科目9學分及選修科目至少6學分，主修會計領域必修科目15學分及選修科目至少18學分，主修金融科技領域必修科目21學分，與各項規定要求。主修金融科技領域碩士生得以「金融大數據分析與預測」作為MS必修科目3學分，另外再加修金融科技領域選修科目至少3學分。Graduate students must complete 3 credits of MS core courses. For the Finance major, students are required to complete 18 credits of compulsory courses, 9 credits of compulsory elective courses, and at least 6 credits of elective courses. For the Accounting major, students must complete 15 credits of compulsory courses and at least 18 credits of elective courses. For the Financial Technology major, students must complete 3 credits of compulsory courses, and "Financial Big Data Analysis and Forecasting" can be counted as part of the 3 credits of MS core courses. Students also need to complete 21 credits of compulsory elective courses. 4. 各學程相關規定：Specific Requirements: 5. 主修財務金融：(i) 碩士生需在畢業前達到以下任何一項英語標準：(a) TOEIC 675分，或TOEFL iBT 68分，或CEFR 語言能力參考指標B2等級之英語檢定；(b) 修習本學程英語授課學分數達15學分且成績達70分(含)以上；(c) 修習本院商用英文(CM740)課程或本院碩士班以上英語授課課程且成績達70分(含)以上，此課程不計入修業學分；(d) 國籍為美國、英國、澳洲、紐西蘭或英語為官方語言之國家，或曾於前述國家取得大學以上學位，經學程召集人同意。(ii)碩士生經學群會議同意，得選修本院各碩士班其它主修領域之課程。(1) MS in Finance: (i) Before graduation, master’s students must meet one of the following English language proficiency standards: (a) TOEIC score of 675, or TOEFL iBT score of 68, or CEFR B2 level English proficiency test score; (b) Complete 15 credits of English-taught courses in this program with a grade of 70 or above; (c) Complete the Business English course (CM740) or other English-taught courses at the master's level in this institution with a grade of 70 or above. This course does not count towards graduation credits; (d) Students whose nationality is from the United States, the United Kingdom, Australia, New Zealand, or any country where English is an official language, or who have previously studied in any of these countries. (ii) With the consent of the academic program meeting, students may take courses from other master’s programs in this institution. 6. 主修會計學程：(i)碩士生需修畢本院開設之「商用英文」（不列計畢業學分）。惟，若該生TOEFL/ITP考試紙筆測驗520分以上(電腦測驗190分、新托福測驗IBT68以上)，或IELTS 6.0以上，或GMAT前70%以上，或GRE前70%以上，或多益(TOEIC)675分以上，或全民英檢中高級，得提出申請日前五年內之有效證明，申請免修；此外，外籍學生若來自英語系國家（限美國、加拿大、英國、澳洲、紐西蘭）或曾於前述國家留學並取得大學以上學位者或官方語言為英語且經學程召集人同意，得申請免修。 | | | |

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| --- | --- |
| 備  註  Remarks | (ii)「海外研習」與「企業專案實習」僅能擇一認列一門課程，以一次為限。(iii)碩士生經學程召集人同意，得選修本院各碩士班其它主修領域之課程。(2) MS in Accounting: (i) Master's students are required to complete the "Business English" course offered by the college (not counted toward graduation credits). However, students may apply for an exemption if they can provide valid proof, issued within five years before the application date, meeting one of the following criteria: TOEFL/ITP paper-based test score of 520 or above (computer-based test: 190, TOEFL iBT: 68 or above)IELTS score of 6.0 or above. GMAT score in the top 70% or above. GRE score in the top 70% or above. TOEIC score of 675 or above. High-intermediate level of the General English Proficiency Test (GEPT). In addition, international students may apply for an exemption if they are from English-speaking countries (limited to the United States, Canada, the United Kingdom, Australia, or New Zealand), have earned a university degree or higher from one of these countries, or if their official language is English and the exemption is approved by the program director. (ii) Students may choose to recognize Overseas Study or Corporate Internship as a course, but only one of the two, and only once. (iii) With the approval of the program coordinator, students may enroll in courses from other fields of study within the master's programs offered by the institute.   1. 主修金融科技學程：(i) 碩士生需修習過投資學或具備2年以上(含2年)財金工作實務經驗，並提出修課證明或工作證明。若無修過投資學，亦無2年以上(含2年)財金工作實務經驗者，需修習大學部「投資學」，並得及格成績(不列計畢業學分)。(ii) 碩士生需在學校單位或公私立培訓機構修習過程式設計課、程式培訓課程、或程式設計工作坊，並提出修課證明。若無修習過程式設計者，需修習大學部「Python程式設計」課程或類似課名課程，並得及格成績(不列計畢業學分)。(iii)碩士生經導師或指導教授同意，得選修本院各碩士班其它主修領域之課程。MS in Financial Technology: (i) Students must have completed a course in Investments or possess at least two years of practical experience in finance-related work, providing proof of coursework or work experience. If neither requirement is met, students must take the undergraduate course Investments and achieve a passing grade (credits not counted toward graduation). (ii) Students must have taken a programming course, training program, or workshop at the university or other training institutions and provide proof of completion. If no prior programming experience exists, students must take the undergraduate course Python Programming or a similar course and achieve a passing grade (credits not counted toward graduation). (iii) With approval from their advisor or supervisor, students may enroll in courses from other fields of study within the master’s programs offered by the institute. 2. 碩士生選定之論文指導教授，應以其主修領域之老師為限。Master's students must select their thesis advisor from professors in their major field of study. 3. 碩士生應於第一學年結束前選定論文指導教授及完成登錄程序，並依規定完成論文口試。Master's students are required to select their thesis advisor and complete the registration process by the end of the first academic year. They must also complete the thesis oral defense as stipulated. 4. 碩士生於第一學年結束前，有二科(含)以上必修課程未通過者，得延長半年選定論文指導教授。If a master's student fails two or more required courses by the end of the first academic year, they may extend the deadline for selecting a thesis advisor by six months. 5. 研二下學期開學第二個星期內需通過論文計畫書口試，口試委員須為指導教授（含共同指導教授）及一位校內或校外委員。若第一次未通過者，必須於一個月內補提；未通過論文計畫書口試者不得於六個月內提畢業論文口試。By the second week of the second semester of the second year, graduate students must pass the oral defense of their thesis proposal. The oral defense committee must consist of the advisor (including co-advisors, if any) and one committee member, who may be from within or outside the university. If a student fails the first attempt, a re-submission is required within one month. Students who do not pass the thesis proposal oral defense are not allowed to apply for the final thesis oral defense within six months. 6. 入學研究生須依本校**學術研究倫理教育課程**實施要點規定，於入學第一學期結束前完成學術研究倫理教育課程，最遲須於申請學位口試前補修完成，未完成本課程，不得申請學位口試。Newly admitted graduate students must complete the academic research ethics education program as specified in the university's guidelines by the end of their first semester. The latest they can complete this program is before applying for the degree oral defense. Students who fail to complete the program cannot apply for the degree oral defense. 7. 若有未盡事宜，悉依各主修領域之修業規定規範之。Matters not addressed herein shall be governed by the academic regulations of each major field of study. |

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**元智大學管理學院財務金融暨會計碩士班**

**（主修：財務金融）（MS in Finance）**

**必選修科目表**

**（110學年度入學新生適用）**

**List of Required and Elective Courses**

**(For students, entrance in academic year 110)**

110.05.05 一○九學年度第五次教務會議通過

110.06.16 一○九學年度第六次教務會議通過

111.12.28 一一一學年度第三次教務會議通過

■ 必修科目表List of Required Courses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 學年Academic Year  學期Semester  科目Course Name | 第一學年First Year | | 第二學年Second Year | |
| 上1st | 下2nd | 上1st | 下2nd |
| 主  修  領  域  必  修  科  目  (18)  Required Courses | 財務管理  (Financial Management)  CM505  （3） | 財務研究方法  (Empirical Finance)  CM524  ( 3 ) |  |  |
| 投資學  (Investments)  CM522  （3） | 公司理財  (Corporate Finance)  CM525  ( 3 ) |  |  |
| 財務金融專題研討（一）  (Seminar on Finance 1)  CM732  ( 3 ) | 財務金融專題研討（二）  (Seminar on Finance 2)  CM733  ( 3 ) |  |  |
|  |  |  |  |
|  |  |  |  |
| 學期學分小計  Subtotal of Semester Credits | 9 | 9 | 0 | 0 |

AA-CP-04-CF03 (1.2版)／101.11.15修訂

■ 選修科目表List of Elective Courses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 課號  Course No | 中文課名  Course Title in Chinese | 英文課名  Course Title in English | 學分數Credits | 備註  Remarks |
| CM526 | 衍生性金融商品 | Derivative Securities | 3 | 必選修 |
| CM631 | 金融市場與機構 | Financial Market and Institution | 3 | 必選修 |
| CM633 | 固定收益證券分析 | Fixed Income Security Analysis | 3 | 必選修 |
| CM636 | 財務個案研究 | Case Study in Finance | 3 | 必選修 |
| CM753 | 量化投資與程式交易實務 | Quantitative Investing and Program Trading Practices | 3 | 新開 |
| CM731 | 金融大數據分析與預測 | Financial Big Data Analytics and Forecasting | 3 |  |
| CM739 | 區塊鏈金融 | Blockchain in Finance | 3 |  |
| CM534 | 財務報表分析 | Financial Statement Analysis | 3 |  |
| CM632 | 風險管理 | Risk Management | 3 |  |
| CM740 | 商用英文 | Business English | 0 |  |
| CM571 | 企業併購與價值評估 | Mergers, Acquisitions, and Business Valuation | 3 |  |
| CM572 | 時間序列分析 | Time Series Analysis | 3 |  |
| CM597 | 企業實習 | Business Practice | 3 |  |
| CM610 | 海外研習 | Overseas Study | 3 |  |
| CM646 | 不動產投資與融資 | Real Estate Finance and Investment | 3 |  |
| CM648 | 交易策略研究 | Trading Strategy Analysis | 3 |  |
| CM634 | 公司理財專題研討 | Seminar on Corporate Finance | 3 |  |
| CM635 | 國際投資專題研討 | Seminar on International Investment | 3 |  |
| CM638 | 財務工程專題研討 | Seminar on Financial Engineering | 3 |  |
| 備註  Remarks | 1. 財務金融主修領域要求：MS必修科目：3學分，本主修領域必修科目：18學分，必選修科目：4選3 ，9學分，選修科目：6學分。Requirements for MS in Finance: MS Core Courses: 3 credits, Required Courses for the Major: 18 credits, Mandatory Elective Courses: Choose 3 out of 4 courses, totaling 9 credits, Elective Courses: 6 credits. 2. 必修課與選修課以本班各學程所開課程為主。未列在選修科目但為管理學院各碩士班學程所開的課程，至多得認列選修科目3學分。The required and elective courses are based on the courses offered by each program within this class. Courses not listed as electives but offered by other master’s programs in the College of Management may be recognized as elective credits, up to a maximum of 3 credits. | | | |

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**元智大學管理學院財務金融暨會計碩士班**

**（主修：會計）（MS in Accounting）**

**必選修科目表**

**（110學年度入學新生適用）**

**List of Required and Elective Courses**

**(For students, entrance in academic year 110)**

110.05.05 一○九學年度第五次教務會議通過

110.06.16 一○九學年度第六次教務會議通過

111.12.28 一一一學年度第三次教務會議通過

■ 必修科目表List of Required Courses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 學年Academic Year  學期Semester  科目Subjects | 第一學年 First Year | | 第二學年Second Year | |
| 上1st | 下2nd | 上1st | 下2nd |
| 主  修  領  域  必  修  科  目  (15)  Required  Courses | 財務會計理論  (Financial Accounting Theory)  CM530  ( 3 )  英語授課 | 高等管理會計學  (Advanced Managerial Accounting)  CM529  ( 3 ) | 企業倫理與會計職業道德(Business Ethics and Accounting Moral)  CM659  (3) | 會計專題研討  (Accounting Seminar)  CM614  ( 3) |
| 高等審計學  (Advanced Auditing)  CM532  ( 3 ) | 會計專題研討（一）  (Accounting Seminar I)  CM649  (0) | 會計專題研討（二）  (Accounting Seminar II)  CM650  (0) |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| 學期學分小計Semester Credit Subtotal | 6 | 3 | 3 | 3 |

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■ 選修科目表List of Elective Courses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 課號  Course No | 中文課名  Course Title in Chinese | 英文課名  Course Title in English | 學分數  Credits | 備註  Remarks |
| CM574 | 會計師業務專題研討 | Seminar on Audit Profession | 3 |  |
| CM597 | 企業實習 | Business Practice | 3 |  |
| CM613 | 會計準則研討 | Symposium of Accounting Standards | 3 |  |
| CM635 | 國際投資專題研討 | Seminar on International Investment | 3 |  |
| CM644 | 財務會計管理 | Financial Accounting And Management | 3 |  |
| CM645 | 財務會計問題研討 | Contemporary issues in Financial Accounting | 3 |  |
| CM670 | 大陸會計與稅務專題研討 | Seminar on Accounting and Tax in China | 3 |  |
| CM531 | 財務會計與資本市場 | Financial Accounting and Capital Markets | 3 |  |
| CM713 | 會計師證照專題(一) | Seminar in CPA License (I) | 3 |  |
| CM715 | 公司治理與企業社會責任 | Cooperate Governance and CSR | 3 |  |
| CM716 | 人工智慧在會計審計應用 | AI apply in Accounting and Auditing | 3 |  |
| CM740 | 商用英文 | Business English | 0 |  |
| CM741 | 數據分析及變革性技術創新 | Data Analytics and Disruptive Technologies | 3 |  |
| CM513 | 多變量分析 | Multivariate Data Analysis | 3 |  |
| CM573 | 稅務專題研討 | Seminar in Tax Issues | 3 |  |
| CM575 | 財務會計研討 | Seminar in Financial Accounting | 3 |  |
| CM576 | 管理會計研討 | Seminar in Management Accounting | 3 |  |
| CM577 | 審計研討 | Seminar in Auditing | 3 |  |
| CM578 | 財務報表分析研討 | Seminar in Financial Statement Analysis | 3 |  |
| CM610 | 海外研習 | Overseas Study | 3 |  |
| CM692 | 策略成本管理 | Strategic Cost Management | 3 |  |
| CM533 | 會計研究方法 | Empirical Accounting | 3 |  |
| CM534 | 財務報表分析 | Financial Statement Analysis | 3 |  |
| CM714 | 會計師證照專題(二) | Seminar in CPA License (II) | 3 |  |
| 備註  Remarks | 會計主修領域要求之必選修學分數如下：The required and elective credit hours for MS in Accounting are as follows:  MS必修科目：3學分，本主修領域必修科目：15學分，選修科目：18學分。MS Core Courses: 3 credits, Required Courses for the Major: 15 credits, Elective Courses: 18 credits. | | | |

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**元智大學管理學院財務金融暨會計碩士班**

**（主修：金融科技）（MS in Financial Technology）**

**必選修科目表**

**（110學年度入學新生適用）**

**List of Required and Elective Courses**

**(For students, entrance in academic year 110)**

110.05.05 一○九學年度第五次教務會議通過

110.06.16 一○九學年度第六次教務會議通過

110.11.24 一一○學年度第二次教務會議修訂通過

111. 01.05 一一○學年度第三次教務會議通過

■ 必修科目表List of Required Courses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 學年Academic Year  學期Semester  科目Subjects | 第一學年 First Year | | 第二學年Second Year | |
| 上1st | 下2nd | 上1st | 下2nd |
| 主  修  領  域  必  修  科  目  (18)  Required  Courses | 金融科技與創新  (Financial Technology and Innovation)  CM730  （3） | 區塊鏈金融  (Blockchain in Finance)  CM739  ( 3 ) | 風險管理  (Risk Management)  CM632  ( 3 ) |  |
| 金融大數據分析與預測  (Financial Big Data Analytics and Forecasting)  CM731  （3） | 巨量資料分析  Big Data Analytics  CM757 (3) | 深度學習  Deep Learning  CM 755  (3) |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| 學期學分小計Subtotal of Semester Credits | 6 | 6 | 6 | 0 |

AA-CP-04-CF03 (1.2版)／101.11.15修訂

■ 選修科目表List of Elective Courses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 課號  Course No | 中文課名  Course Title in Chinese | 英文課名  Course Title in English | 學分數Credits | 備註  Remarks |
| CM526 | 衍生性金融商品 | Derivative Securities | 3 |  |
| CM597 | 企業實習 | Business Internship | 3 |  |
| CM633 | 固定收益證券分析 | Fixed Income Security Analysis | 3 |  |
| CM648 | 交易策略研究 | Trading Strategy Analysis | 3 |  |
| IE627 | 區塊鏈原理與實務 | Blockchain Principles and Practices | 3 |  |
| CM756 | 強化學習 | Reinforcement Learning | 3 |  |
| 備註  Remarks | 金融科技碩士學程主修領域要求：Requirements for MS in Financial Technology:  MS必修科目：3 學分，本主修領域必修科目：18學分。主修本領域學生得以「金融大數據分析與預測」替代MS必修科目「計量經濟學」3學分，但必須另從本領域選修科目補足6學分。MS Core Courses: 3 credits; Core Courses in this major: 18 credits. Students majoring in this field may substitute the MS core course "Econometrics" (3 credits) with "Financial Big Data Analysis and Forecasting." However, they must make up an additional 6 credits from elective courses within this major. | | | |

AA-CP-04-CF06 (1.2版)／101.11.15修訂

**元智大學管理學院財務金融暨會計碩士班（Master of Science in Finance and Accounting）**

**List of Required and Elective Courses**

**(For foreign students, entrance in academic year 110)**

Passed by the 5th Academic Affairs Meeting, Academic Year 2020, on May 05, 2021

Amended by the 3rd Academic Affairs Meeting, Academic Year 2022, on November 28, 2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 學年Academic Year  學期Semester  科目Subjects | Finance Program | | Accounting Program | |
| 上1st | 下2nd | 上1st | 下2nd |
| Required  Courses | 計量經濟學  (Econometrics)  CM506( 3 ) | 財務研究方法  (Empirical Finance)  CM524( 3 ) | 計量經濟學  (Econometrics)  CM506( 3 ) | 高等管理會計學  (Advanced Managerial Accounting) CM529( 3 ) |
| 投資學  (Investments)  CM522（3） | 公司理財  (Corporate Finance)  CM525( 3 ) | 財務會計理論  (Financial Accounting Theory)  CM530( 3 ) |  |
| 財務金融專題研討（一）  (Seminar on Finance 1)  CM732  (3) | 管理財務(Managerial Finance)  CM647（3）(MBA) | 高等審計學  (Advanced Auditing)  CM532( 3 ) |  |
| Semester Credit Subtotal | 9 | 9 | 9 | 3 |

■必選修科目表List of Required Elective Courses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Subjects | Course No | Course Title in Chinese | Course Title in English | Credits |
| Elective Courses of Accounting | CM534 | 財務報表分析 | Financial Statement Analysis | 3 |
| 備註  Remarks | 1. 本碩士班畢業要求為最低總畢業學分數36學分，另加碩士論文一篇。申請上學期口試者須於12月底前完成論文口試，申請下學期口試者須於6月底前完成論文口試。Graduation requirements: Students must take a minimum of 36 credits and complete a master thesis. Oral defense of thesis must be completed by the end of December for Fall graduation and by the end of June for Spring graduation. 2. 具備中文能力之外籍生得適用本籍生適用之所屬主修領域修業規定。Foreign students with Chinese ability are eligible to choose the course requirements for domestic students of their major program. 3. 碩士生需修畢本院開設之「商用英文」（不列計畢業學分）。惟，若該生TOEFL/ITP考試紙筆測驗520分以上(電腦測驗190分、新托福測驗IBT68以上)，或IELTS 6以上，或GMAT前70%以上，或GRE前70%以上，或多益(TOEIC)675分以上，或全民英檢中高級，得申請免修；；此外，外籍學生若來自英語系國家（限美國、加拿大、英國、澳洲、紐西蘭）或曾於前述國家留學並取得大學以上學位者或官方語言為英語且經學程召集人同意，得申請免修。Students must take “English for Business Professionals” or “International Business Communication” arranged by the College (this course can't be used as credits for Graduation). If students reach TOEFL ITP/CBT/IBT 520/190/68, IELTS 6, GMAT 70% , GRE 70%, or TOEIC 675, GEPT High-Intermediate Level, or students are from the native English speaking countries of US, Canada, UK, Australia, and New Zealand, have received bachelor degrees from listed countries, or official language is English and gets approval from the director of the discipline , these courses can be waived. 4. 碩士生選定之論文指導教授，應以其主修領域之老師為限。Students must choose an advisor of their programs. 5. 碩士生應於第一學年結束前選定論文指導教授及完成登錄程序，並依規定完成論文口試。Students must choose an advisor before the end of the first academic year and finish the required application process. Oral Examination of thesis needs to be completed according to regulations. 6. 碩士生於第一學年結束前，有二科(含)以上必修課程未通過者，得延長半年選定論文指導教授。Graduated students who fail more than two required courses (including two courses) have to put off choosing the advisor of thesis writing for half year. 7. 研二下學期開學第二個星期內需通過論文計畫書口試，口試委員須為指導教授（含共同指導教授）及一位校內或校外委員。若第一次未通過者，必須於一個月內補提；未通過論文計畫書口試者不得於六個月內提畢業論文口試。Students have to pass their proposal of graduated thesis application before the second weeks of the second academic year. The oral committee have to include the advisor (and the joint advisor if you have) and the other committee member, the qualification of committee member doesn’t restrict in teaching in YZU. If students could not pass the first oral, they have to apply a new proposal in one month, and he/ she could not apply the final graduated thesis oral examination in six months.8. 8. 外籍生除所屬主修領域必選修課程外，不足之學分可跨領域選修管院其他碩士/博士學程之外籍生必選修課程。Foreign students should take required and elective courses of their major program as priority; students can choose elective courses in other master/PhD programs~~.~~ 9. 入學研究生須依本校學術研究倫理教育課程實施要點規定，於入學第一學期結束前完成學術研究倫理教育課程，最遲須於申請學位口試前補修完成，未完成本課程，不得申請學位口試。For those graduate students who shall complete Academic Research Ethics Education Course before the end of their first academic semester, they must follow the regulations of Yuan Ze University Academic Research Ethics Education Course Implementation Highlights. The latest deadline for them shall be their course completions and then their applications towards the degree’s oral exam. | | | |

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