**元智大學管理學院國際財會產學碩士專班必選修科目表**

**（114學年度秋季班入學新生適用）**

**Master of Science in International Finance and Accounting**

**with Industry-Academia Collaboration Program,   
College of Management**

**List of Required and Elective Courses (Entrance in Fall of 2025)**

114.04.23 一一三學年度第五次教務會議通過

Passed by the 5th Academic Affairs Meeting, Academic Year 2024, on April 23, 2025

114.06.04 一一三學年度第六次教務會議修訂通過

Amended by the 6th Academic Affairs Meeting, Academic Year 2024, on June 4, 2025

■ 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 | |
| 114-1 Fall | 114-2 Spring | 115-1 Fall | 115-2 Spring |
| 主  修  領  域  必  修  科  目  Required  Courses  (30) | 計量經濟學  (Econometrics)  CM506  (3) | 高等管理會計學  (Advanced Managerial Accounting)  CM529  (3) | 專業實習(一)  Professional Internship (I)  CM764  (9) | 專業實習 (二)  Professional Internship (II)  CM765  (9) |
| 財務會計理論  (Financial Accounting Theory)  CM530  (3) |  |  |  |
| 高等審計學  (Advanced Auditing)  CM532  (3) |  |  |  |
| 學期學分小計  Semester Credit Subtotal | **9** | **3** | 9 | 9 |

■ 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 |
| CM534 | 財務報表分析 | Financial Statement Analysis | 3 |  |
| CM659 | 企業倫理與會計職業道德 | Business Ethics and Accounting Moral | 3 |  |
| CM741 | 數據分析及變革性技術創新 | Data Analytics and Disruptive Technologies | 3 |  |
| CM762 | 永續與公司治理 | Sustainability and Corporate Governance | 3 |  |
| CM574 | 會計師業務專題研討 | Seminar on Audit Profession | 3 |  |
| CM577 | 審計研討 | Seminar in Auditing | 3 |  |
| CM761 | 永續會計與確信 | Sustainability Accounting and Assurance | 3 |  |
| 備註Remarks：   1. 國際財會產學碩士專班(以下簡稱本專班)畢業要求為最低總畢業學分數36學分，含專業必修課程12學分、選修課程6學分與企業實習18學分，另加碩士論文一篇。本專班研究生應參酌贊助企業或主修學程召集人之建議選修課程並於管理學院學士班補修相關課程。   Master of Science in International Finance and Accounting with Industry-Academia Collaboration Program, (hereinafter referred to as "the Program") requires a minimum of 36 credits for graduation, including 12 credits from professional required courses, 6 credits from elective courses, 18 credits from Professional Internship, and the completion of a master's thesis. Graduate students in the Program should consider the recommendations of sponsoring enterprises or the program convenor when selecting elective courses and are also required to make up relevant courses in the undergraduate programs of the College of Management.   1. 學生需修畢本校國際語言文化中心開設之華語 (三)及華語(四)課程，共兩學期4學分（不列計畢業學分）。通過華語文能力測驗(TOCFL)進階級(Level 3，相當於 CEFR B1)且聽、讀2項皆須達B1級(含)以上，可免修華語(三)、華語(四)。   Students are required to complete Mandarin Chinese (III) and Mandarin Chinese (IV), totaling 4 credits over two semesters. These courses are offered by the International Language and Culture Center (ILCC) and are not counted toward graduation credits. Students who pass the Test of Chinese as a Foreign Language (TOCFL) at the intermediate level (Level 3, equal to CEFR B1) and achieve at least B1 level in both listening and reading, could be exempt from taking Chinese (III) and Chinese (IV).   1. 畢業論文：本專班研究生需完成學術論文或實作論文一篇，論文主題須與主修領域相關。   Master's Thesis: Graduate students in the Program must complete either an academic thesis or a practical project thesis, with the topic being relevant to their major field of study.   1. 修業年限：共2年（原則上為校內修課1年、校外實習1年）   The program spans two years (typically 1 year of on-campus coursework and 1 year of off-campus internship).   1. 本專班研究生選定之論文指導教授，應以其主修領域之老師為限。   Graduate students in the Program must select a thesis advisor from faculty members within their major field of study.   1. 本專班研究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。   Graduate students in the Program 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.   1. 本專班研究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。   Graduate students in the Program who fail more than two required courses (including two courses) have to put off choosing the advisor of thesis writing for half year.   1. 本專班研究生最遲須於預計畢業當學期開學後二週內提出論文計畫書口試申請，開學後四週內舉行論文計畫書口試計畫書。若未通過者，必須於開學後八週內補提並通過。通過論文計畫書口試者，始得提畢業論文口試。確切日期每學期初由辦公室正式公告為主。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。   Graduate students in the Program must submit their thesis proposal application no later than the first two weeks after the beginning of the semester in which they intend to graduate, and the proposal should be held within the first four weeks after the semester starts. In the event of a failure, students must resubmit and successfully pass their proposal by the eighth week of the semester. Only those who pass the thesis proposal are eligible to apply for the final thesis defense. The exact dates for each semester will be officially announced by the office at the beginning of the semester. The oral committee must consist of the advisor (including joint advisors) and one internal or external committee member.   1. 本專班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 in the Program 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.   1. 若有未盡事宜，悉依其他相關規定辦理。   Any matters not addressed herein shall be handled in accordance with other relevant regulations. | | | | | |

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