

Ming Chuan University Department of Accounting Course Outline for all students entering in 2022

Course			Credit(S)	Hour(S)	1 st Year				2 nd Year				3 rd Year				4 th Year			
					Fall		Spring		Fall		Spring		Fall		Spring		Fall		Spring	
					class	lab	class	lab	class	lab	class	lab	class	lab	class	lab	class	lab	class	lab
	35107	Statistics I	3	4					3	1										
	35108	Statistics II	3	4							3	1								
	M1102	Calculus	3	4	3	1														
	M1401	Senior Project	2	0												2				
	Subtotal		26	33																
Required Professional Course	52211	Intermediate Accounting I	3	5					3	2										
	52212	Intermediate Accounting II	3	5							3	2								
	52216	Cost and Managerial Accounting I	3	5					3	2										
	52217	Cost and Managerial Accounting II	3	5							3	2								
	52318	Advanced Accounting I	3	5									3	2						
	52319	Advanced Accounting II	3	5											3	2				
	52313	Intermediate Accounting III	3	5									3	2						
	52408	Auditing I	3	5											3	2				
	52409	Auditing II	3	5													3	2		
	52303	Tax Law	3	3									3							
	52403	Accounting Information Systems	3	3													3			
	52312	Financial Statement Analysis	3	3														3		
	Subtotal1		36	54																
Total Required Course Credits			90																	
Elective Professional Course : Taxation Planning	52343	Financial Management	3	3					3											
	52248	Introduction to Taxation	3							3										
	52360	Accounting and Taxes Filing System	3	3								3								
	52246	Accounting Regulations	3	3						3										
	52357	Fundamentals of Accounting	3	3										3						

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					class	lab	class	lab	class	lab	class	lab	class	lab	class	lab	class	lab	class	lab
Team		for Nonprofit Organizations																		
	56363	License Training(1)	3	3								3								
	56364	License Training(2)	3	3										3						
	52451	Practice of Tax Declaration	3	3										3						
	52361	Business Intelligence and Data Analytics	3	3										3						
	52365	Excel Applications	3	3										3						
	52449	Tax Planning	3	3												3				
	52445	Seminar on Accounting and Taxation in Mainland China	3	3														3		
	52458	Auditing Practice on Enterprise Income Tax	3	3														3		
52459	International Taxation Theory and Practice	3	3														3			
Elective Professional Course : Auditing Team	52343	Financial Management	3	3					3											
	52248	Introduction to Taxation	3							3										
	52360	Accounting and Taxes Filing System	3	3								3								
	52357	Fundamentals of Accounting for Nonprofit Organizations	3	3										3						
	56363	License Training(1)	3	3								3								
	56364	License Training(2)	3	3										3						
	52434	Accounting and Auditing Rules and Regulations	3	3								3								
	52359	Cost and Managerial Accounting III	3	3										3						
	52344	Enterprise Resource Planning	3	3									3							
	52358	An Introduction of Accounting and Business Issues	3	3										3						

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				Fall		Spring		Fall		Spring		Fall		Spring		Fall		Spring	
				class	lab	class	lab	class	lab	class	lab	class	lab	class	lab	class	lab	class	lab
Credits	Required Professional Course	36	54																
	Elective Professional Course	38																	
	Total	128																	

Graduation Requirements :

1. In accordance with the General Provisions for Study, undergraduate students need to satisfactorily complete Service Learning, meet the university-wide basic competencies of English, Information Technology, Chinese, and Sports, and pass the core competencies of their department to be eligible for graduation. SOM's undergraduate students are required to participate in at least 8 hours of community-based service learning activities.
2. Students who entered in and since the 2008-09 academic year need to complete at least 12 General Education course credits. General Education courses are divided into three areas: Humanities, Social Science, and Natural Science. Each area is divided into two subcategories: core and extended. Students need to take 1 two-credit course in both of the subcategories within each area to be eligible for graduation. Only 12 course credits will be counted toward graduation. Additional course credits earned in General Education courses are not counted toward graduation.
3. The two-credit Business Ethics and Sustainability, listed in General Education, is the core course for SOM undergraduate students, who should obtain the credits in 3rd or 4th year for graduation.
4. A student's Principle of Accounting both semesters need to reach 40 points before he can take Intermediate accounting I&II, and Advanced Accounting. Delayed Graduating Students are not under these regulations.
5. Students of Accounting department can only choose accounting courses as compulsory courses. If seniors or delay-graduated students retake courses in other departments in the summer term, must obtain the approval of chair of Accounting department.
6. Financial Management · Introduction to Taxation · Accounting and Taxes Filing System are the required elective courses ; Students who fail this course don't need to retake it. It also doesn't affect student's graduation.
7. The enrollment of this department is divided into Accounting & Auditing Group and Tax Planning Group. The compulsory courses of two groups are the same. Students must complete the professional elective courses of Accounting & Auditing Group or Tax Planning Group for at least 18 credits before graduation.
8. Additional course credits in general education or teacher education program may not be counted toward the credits required for graduation.
9. The credits of interdisciplinary focused course program are not included in course structure diagram that can be regarded as the other department credits.

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10. Graduating students and students in the extended study period who did not pass required courses of Physical Education can waive a maximum of two (2) required Physical Education courses by passing Comprehensive Physical Education I, Comprehensive Physical Education II. This regulation is applicable for those admitted in and prior to 2022-23 academic year.
11. The newly added elective courses in this academic year can be applied retroactively to students who entered from 2022-2023 academic year.