

中國文化大學碩士班學位審定表

一、院系所組：商學院 會計學系 碩士班

二、授予學位：會計學碩士

三、適用年度：115 學年度起入學新生適用。

四、最低畢業學分數：32 學分

五、承認他所（含國內、外）學分數：承認商學院他所 9 學分

六、必修科目

科目代號	科目名稱	學分數	時數	備註（說明）
0125	研究方法	3	3	
4136	數量方法	3	3	
4783	高等財務會計理論	3	3	
4833	高等管理會計理論	3	3	
5690	高等審計學	3	3	
E632	碩：國際企業管理	3	3	院共同必修
F878	經營倫理研討	2	2	院共同必修
	合 計	20	20	

七、基礎學科（以同等學力資格或非相關學系畢業資格錄取者，入學後須補修底下之基礎學科）

	科目名稱	學分數	時數	備註（說明）
1	中級會計學	5	5	上述科目於國家高等考試相關類科之考試成績達 60 分(含)以上者，均得予免修。
2	成本與管理會計	5	5	
3	審計學	5	5	
	合 計	15	15	

八、申請學位論文考試規定

依本校「博碩士班學位論文考試辦法」辦理。

九、備註

英文檢定規定：須達 TOEIC640 分以上、托福 520 分以上或其他相對檢定成績之英檢標準，方可申請畢業。

Requirements Check Form for Master's Degree,

Chinese Culture University

1. Academic Institute : Master Program of Accounting, College of Business
2. Degree : Master of Science
3. Appropriate year : For 115 academic year entrance.
4. Minimum credit hours for graduation : 32 credit hours
5. Transferable graduate credits from other departments/colleges: A maximum of 9 credit hours from the College of Business
6. Required Courses:

Course Code	Course	Credits	Hours	Remarks
0125	Research Methodology	3	3	
4136	Quantitative Methods	3	3	
4783	Seminar Advanced Financial Accounting	3	3	
4833	Seminar Advanced Managerial Accounting	3	3	
5690	Seminar Advanced Auditing	3	3	
E632	International Business Management	3	3	College-wide required course
F878	Seminar On Business Ethics	2	2	College-wide required course
	Total Credit Hours	20	20	

7. Prerequisite Courses (Students admitted with equivalent academic qualifications or from non-related majors must complete the following prerequisite courses after admission.)

	Course	Credits	Hours	Remarks
1	Intermediate Accounting	5	5	Students who have scored 60 or above in relevant subjects of the National Higher Civil Service Examination may be exempted from these courses.
2	Cost And Management Accounting	5	5	
3	Auditing	5	5	
	Total Credit Hours	15	15	

8. Provisions relating to the Thesis Examination :

Based on the Regulations of Thesis Examination for Master and Ph.D. Degree of PCCU.

9. Remarks

English Proficiency Requirement: Students must meet one of the following standards before applying for graduation:

- TOEIC score of 640 or above
- TOEFL score of 520 or above
- Other equivalent English proficiency test scores



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一、院系所組：商學院 會計學系 碩士班

二、授予學位：會計學碩士

三、適用年度：113 學年度起入學新生適用，112 學年度(含)以前入學者亦適用。

(113.11.27 教務會議通過)

四、最低畢業學分數：36 學分

五、承認他所(含國內、外)學分數：承認商學院他所 9 學分

六、必修科目

科目代號	科目名稱	學分數	時數	備註(說明)
0801	英文	0	4	
0125	研究方法	3	3	
4136	數量方法	3	3	
4783	高等財務會計理論	3	3	
4833	高等管理會計理論	3	3	
5690	高等審計學	3	3	
E632	碩：國際企業管理	3	3	院共同必修
F878	經營倫理研討	2	2	院共同必修
	合計	20	24	

七、基礎學科(以同等學力資格或非相關學系畢業資格錄取者，入學後須補修底下之基礎學科)

	科目名稱	學分數	時數	備註(說明)
1	中級會計學	5	5	上述科目於國家高等考試相關類科之考試成績達 60 分(含)以上者，均得予免修。
2	成本與管理會計	5	5	
3	審計學	5	5	
	合計	15	15	

八、申請學位論文考試規定

依本校「博碩士班學位論文考試辦法」辦理，相關規定請參考網址：

http://reg.pccu.edu.tw/ezfiles/4/1004/img/54/CUAJ_Law01.pdf

九、備註

英文檢定規定：須達 TOEIC640 分以上、托福 520 分以上或其他相對檢定成績之英檢標準，方可申請畢業。

Requirements Check Form for Master's Degree,

Chinese Culture University

7. Academic Institute : Master Program, Department of Accounting, College of Business
8. Degree : Master of Science
9. Appropriate year : For 113 academic year entrance. Also applicable to students admitted in Academic Year 2023 (112) and earlier. (Approved by the Academic Affairs Meeting on November 27, 2024.)
10. Minimum credit hours for graduation : 36 credit hours
11. Transferable graduate credits from other departments/colleges: A maximum of 9 credit hours from the College of Business
12. Required Courses:

Course Code	Course	Credits	Hours	Remarks
0801	English	0	4	
0125	Research Methodology	3	3	
4136	Quantitative Methods	3	3	
4783	Seminar Advanced Financial Accounting	3	3	
4833	Seminar Advanced Managerial Accounting	3	3	
5690	Seminar Advanced Auditing	3	3	
E632	International Business Management	3	3	College-wide required course
F878	Seminar On Business Ethics	2	2	College-wide required course
	Total Credit Hours	20	24	

7. Prerequisite Courses (Students admitted with equivalent academic qualifications or from non-related majors must complete the following prerequisite courses after admission.)

	Course	Credits	Hours	Remarks
1	Intermediate Accounting	5	5	Students who have scored 60 or above in relevant subjects of the National Higher Civil Service Examination may be
2	Cost And Management Accounting	5	5	
3	Auditing	5	5	

				exempted from these courses.
	Total Credit Hours	15	15	

8. Provisions relating to the Thesis Examination :

Based on the Regulations of Thesis Examination for Master and Ph.D. Degree of PCCU. For details, please refer to:

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- 二、授予學位：會計學碩士
- 三、適用年度：103 學年度起入學新生適用。102 學年度第 2 學期教務會議通過
- 四、最低畢業學分數：36 學分
- 五、承認他所（含國內、外）學分數：承認商學院他所一門課程
- 六、必修科目

科目代號	科目名稱	學分數	時數	備註（說明）
0801	英文	0	4	
0125	研究方法	3	3	
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4783	高等財務會計理論	3	3	
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E632	碩：國際企業管理	3	3	院共同必修
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	合 計	20	24	

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Requirements Check Form for Master's Degree,

Chinese Culture University

1. Academic Institute : Master Program, Department of Accounting, College of Business
2. Degree : Master of Science
3. Appropriate year : For 103 academic year entrance. (Approved by the Academic Affairs Meeting in the second semester of Academic Year 2013.)
4. Minimum credit hours for graduation : 36 credit hours
5. Transferable graduate credits from other departments/colleges: A maximum of 9 credit hours from the College of Business
6. Required Courses:

Course Code	Course	Credits	Hours	Remarks
0801	English	0	4	
0125	Research Methodology	3	3	
4136	Quantitative Methods	3	3	
4783	Seminar Advanced Financial Accounting	3	3	
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	Total Credit Hours	15	15	
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