

# National Yunlin University of Science and Technology

## International Students Doctoral Program in Department of Accounting Course Flow Chart for 2024 Academic Year

Lecture Hours - Internship Hours - Credits

Approved by Department of Accounting Curriculum Committee, October 25, 2023

1 <sup>st</sup> Academic Year		2 <sup>nd</sup> Academic Year		3 <sup>rd</sup> Academic Year	
1 <sup>st</sup> Semester	2 <sup>nd</sup> Semester	1 <sup>st</sup> Semester	2 <sup>nd</sup> Semester	1 <sup>st</sup> Semester	2 <sup>nd</sup> Semester
Required Courses ( 9 credits)					
Seminar in Financial Accounting Theory 3-0-3		Doctoral Dissertation 3-0-3	Doctoral Dissertation 3-0-3		
Core Elective Courses ( 12 credits)					
Econometrics ( I ) 3-0-3	Seminar in Management Accounting Theory 3-0-3	Seminar in Financial Accounting ( I ) 3-0-3			
	Seminar in Auditing Theory 3-0-3				
Core Elective Courses (19 credits)					
Research Method 3-0-3	Economics analysis 3-0-3	Seminar in Management Accounting ( I ) 3-0-3	Seminar in Financial Accounting ( II ) 3-0-3	Seminar in Financial Accounting ( III ) 3-0-3	Financial Empirical Study 3-0-3
	Econometrics ( II ) 3-0-3	Seminar in AIS Theory 3-0-3	Seminar in Management Accounting ( II ) 3-0-3	Time Series Analysis 3-0-3	Seminar in Management Accounting ( III ) 3-0-3
	Multivariate Data Analysis 3-0-3	Microeconomic Theory 3-0-3	Seminar in Auditing ( I ) 3-0-3	Seminar in Auditing ( II ) 3-0-3	Seminar in Auditing ( III ) 3-0-3
			Financial Theory 3-0-3		
			Advanced Topics on AIS 3-0-3		

Note:

I Students who have not taken the following courses should complete them before the dissertation proposal examination (not included in graduation credits):

- i Intermediate Accounting 3 credits or Accounting 3 credits
- ii Cost Accounting, Managerial Accounting or Cost and Management Accounting 1 out of 3. 3 credits.

The international students are those who are admitted through the foreign student application channel, and do not include those who are admitted through the joint admissions process for overseas Chinese, Hong Kong and Macao, independent admissions for overseas Chinese, Hong Kong and Macao, or joint admissions for mainland students.

- II The minimum number of credits is 36 (excluding the dissertation credits), and core electives should be completed before graduation.
- III Relevant courses offered by other departments should be approved by the department chairperson, and a maximum of 6 credits may be recognized for elective courses taken by other departments.
- IV Elective courses with similar content offered by other departments may be considered departmental courses with the approval of the convener of the PhD committee.