

國立雲林科技大學115學年度會計系博士班課程流程圖

課程流程圖(講授時數-實習時數-學分數)

114年10月22日系課程議通過

| 第一學年 | | 第二學年 | | 第三學年 | |
|--|---|---|--|--|---|
| 第一學期 | 第二學期 | 第一學期 | 第二學期 | 第一學期 | 第二學期 |
| 必修科目(計9學分) Required Courses (9credits) | | | | | |
| 財務會計理論研討 Seminar in Financial Accounting Theory 3-0-3 | | 博士論文 Doctoral Dissertation 3-0-3 | 博士論文 Doctoral Dissertation 3-0-3 | | |
| 核心選修科目(計12學分) Core Elective Courses (14 credits) | | | | | |
| 計量經濟學(一) Econometrics (I) 3-0-3 | 管理會計理論研討 Seminar in Management Accounting Theory 3-0-3 | 財務會計專題研討 (一) Seminar in Financial Accounting (I) 3-0-3 | | | |
| | 審計理論研討 Seminar in Auditing Theory 3-0-3 | | | | |
| 專業選修科目(至少21學分) Core Elective Courses (19 credits) | | | | | |
| 研究方法 Research Method 3-0-3 | 經濟分析 Economics analysis 3-0-3 | 管理會計專題研討 (一) Seminar in Management Accounting (I) 3-0-3 | 財務會計專題研討 (二) Seminar in Financial Accounting (II) 3-0-3 | 財務會計專題研討 (三) Seminar in Financial Accounting (III) 3-0-3 | 財務實證研究 Financial Empirical Study 3-0-3 |
| 會計專題講座(一) Lectures in Accounting (I) 0-2-1 | 計量經濟學(二) Econometrics (II) 3-0-3 | 會計資訊系統理論 研討 Seminar in AIS Theory 3-0-3 | 管理會計專題研討 (二) Seminar in Management Accounting (II) 3-0-3 | 時間數列分析 Time Series Analysis 3-0-3 | 管理會計專題研討 (三) Seminar in Management Accounting (III) 3-0-3 |
| | 多變量分析 Multivariate Data Analysis 3-0-3 | 個體經濟理論 Microeconomic Theory 3-0-3 | 審計專題研討(一) Seminar in Auditing (I) 3-0-3 | 審計專題研討(二) Seminar in Auditing (II) 3-0-3 | 審計專題研討(三) Seminar in Auditing (III) 3-0-3 |
| | | 會計專題講座(二) Lectures in Accounting (II) 0-2-1 | 財務理論 Financial Theory 3-0-3 | | |
| | | | 會計資訊系統專題 研討 Advanced Topics on AIS 3-0-3 | | |

備註：

- 一、 未曾修習下列相關課程者，應於學位論文計畫書口試前補修完畢(不列入畢業學分)：
 - (一) 中級會計學 (3學分)
 - (二) 審計學 (3學分)
 - (三) 成本會計、管理會計、或成本與管理會計 3 選 1 (3學分)
- 二、 最低畢業總學分數為36學分(不含畢業論文學分)，應於畢業前修畢核心選修。
- 三、 其他系所開設之相關課程，經指導教授(未有指導教授則經系主任)核可者，選修外系最多承認6學分。
- 四、 本系博班課流圖所列課程，若選修內容相似之管院外系博士課程經博委會召集人審查同意後得列為本系學分，不列入外系選修。

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
 - ii Auditing 3 credits
 - iii Cost Accounting, Managerial Accounting or Cost and Management Accounting 1 out of 3. 3 credits.
- 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.