

I-SHOU UNIVERSITY Department of Accounting 4-Year Curriculum for Students Admitted in Academic Year 2026

Category	Freshman Year		Sophomore Year	
GE core courses: required (16 credits)	A93A34 Academic English [2] 1st A93A28 Codes in Health and Medicine [2] 2nd A93A35 Professional English [2] 2nd A93A20 Programming [2] 1st A93A29 Secret Codes in Intelligent Technologies [2] 1st A93A36 Chinese Literature - Speculative and Expression [2] 2nd		A93A21 Civic Literacy in the Era of Globalization [2] 1st A93A15 Physical Education (I) [1] 1st A93A16 Physical Education (II) [1] 2nd	
College-required courses (9 credits)	A82104 Net zero sustainable management [3] 1st A82E01 Management [4] 2nd A82158 Generative AI Applications [2] 1st A82F01 Management Practice [4] 2nd			
Category	Freshman Year	Sophomore Year	Junior Year	Senior Year
Department-required courses (51 credits)	A24111 Principles of Accounting I [3] 1st A24130 Career Prospects for An Accountant [1] 1st A24112 Principles of Accounting II[3] 2nd A24490 Statistical and Big Data Analysis [3] 2nd	A24224 Tax Law I [2] 1st A24228 Intermediate Accounting I [4] 1st A24227 Tax Law II[2] 2nd A24229 Intermediate Accounting II[4] 2nd A24314 Financial Management [3] 2nd A24413 Accounting Information System [3] 2nd	A24309 Advanced Accounting I[3] 1st A24311 Cost Accounting I [3] 1st A24389 Seminar Practice I[1] 1st A24310 Advanced Accounting II[3] 2nd A24312 Cost Accounting II[3] 2nd A24411 Auditing I[3] 2nd	A24427 Managerial Accounting [3] 1st A24412 Auditing II[3] 1st A24390 Seminar Practice [1] 1st A24527 Professional Certification [0] A24528 English Proficiency [0] 1st A24B98 Interdisciplinary Competencies [0] 1st
Departmental electives (≥20 credits)	A24144 Economic Principles [3] A24146 Commercial Software Applications [3]	A24483 Financial Reporting and Data Analysis [3] A24373 Security Market Theory and Practice [3] A24323 Seminar in Security Laws [3] A24438 Commercial Law [3] A24491 Database Management and Intelligent Applications [3] A24419 Non-Profit Organization Accounting [3] A24492 AI and Carbon Management Practices [3]	A24482 Entrepreneurial Practice and Business Diagnosis [3] A24467 Investment and Finance Planning [3] A24303 ESG and Sustainability Report Writing Practice [3] A24321 Seminar in Enterprise Taxation [3] A24416 Seminar in International Accounting [3] A24470 Futures and Options [3] A24379 Tax Filing Practice [3] A24353 Investment [3] A24325 Artificial Intelligence and Financial Applications [3] A24489 ESG Topics Practice [3]	A24488 Computer Auditing [3] A24394 Seminar in Multinational Enterprise [3] A24480 Seminar in Accounting [3] A24448 Professional Internship I [3] A24449 Professional Internship II [3] A24450 Professional Internship III[3] A24485 Corporate Governance and Global Issues [3]
GE liberal arts education	GE liberal arts education: elective, 10 credits from “Humanities and Arts”, “Nature and Technology”, “Social Science”, 2 credits from “ College Humanistic Literacy Courses”.			
Cross-domain electives	Up to 20 credits earned from courses, whether required or elective, offered by other departments/programs at I-Shou University or its partner universities will be recognized by the Department as credits from electives.			
Credits required for graduation from the Department	128 Credits			
Note	Undergraduate students admitted to the University in or after Academic Year 2026 are required to fulfill all of the following requirements during the prescribed duration of study to be eligible for graduation: I. Earning the number of course credits required by their major department; II. Completing one required cornerstone course offered by another college and earning a passing score; the credits earned from this course may be counted toward the Liberal Arts Education category, up to a maximum of four credits III. Fulfilling one of the University’s English proficiency requirements for graduation by submitting a valid test report recognized by the University; IV. Interdisciplinary Learning: Completing a minor or a secondary major recognized by the University, or completing an interdisciplinary credit program or micro-credit program offered by the University and obtaining a certificate of completion issued by the program; and V. Obtaining certificates or licenses recognized by their major department in accordance with its regulations and rules governing professional certification, as part of the graduation requirements.			