

## Guidelines for Students Enrolling in the Non-Degree Conferring Program in Accounting

Amended and approved by a meeting of the Department of Finance and its Curriculum Committee on February 26, 2003  
 Amended and approved by a meeting of the School of Management Curriculum Committee on April 9, 2003  
 Amended and approved by a meeting of the National Central University Curriculum Committee on May 22, 2003  
 Amended and approved by a meeting of the Academic Affairs Committee on June 20, 2003  
 Amended and approved by a meeting of the Department of Finance on March 23, 2005  
 Amended and approved by a meeting of the School of Management Curriculum Committee on April 12, 2005  
 Amended and approved by a meeting of the National Central University Curriculum Committee on May 26, 2005  
 Amended and approved by a meeting of the Academic Affairs Committee on June 24, 2003  
 Amended and approved by a meeting of the Department of Finance and its Curriculum Committee on March 8, 2007  
 Amended and approved by a meeting of the School of Management Curriculum Committee on March 13, 2007  
 Amended and approved by a meeting of the National Central University Curriculum Committee on March 21, 2007  
 Amended and approved by a meeting of the Academic Affairs Committee on March 28, 2007

1. The aim of this program is to provide students with a foundation in accounting so as to enable them to work or conduct research in this field.
2. Students studying in any college or department in the University may apply for entry into this program.
3. University students who have earned 24 or more credit hours in this program shall be regarded as having completed the program. The name of the program as well as the number of credit hours earned shall be clearly indicated on the transcripts of the students, who shall be awarded a certificate indicating completion of the program.
4. The course and credit hour requirements for this program are as follows:
  - (1) Six credit hours of either Accounting or Basic Accounting.
  - (2) 18 additional credit hours of elective courses.

Course Category	Course Title and Code	Credit Hours	Department offering the course
Required Courses	Accounting or Basic Accounting FM1003,FM1004/IM1005,IM1006 /EC1003,EC1004/BA1001,BA1002	6	Department of Finance or other department or institute offering a similar course.

Elective Course	Intermediate Accounting I FM2037	3	
	Intermediate Accounting II FM2038	3	
	Advanced Accounting I FM3049	3	
	Advanced Accounting II FM3050	3	
	Auditing I FM4027	3	
	Auditing II FM4028	3	
	Management Accounting FM3005/BA2017/IM2029	3	
	Tax Law and Regulations FM4008	3	
	Cost Accounting FM3014/BA2016	3	
	Financial Management FM2031/FM2032/FM2028/FM2029/BA2000	3	
	Accounting Information System IM3040	3	
	Special Topic on Accounting Module of ERP System BA5003	3	
	Financial Statement Analysis FM3001/FM6011	3	

5. These guidelines shall be implemented and entered into force upon approval by a meeting of the Academic Affairs Committee. The same procedure applies to any amendment of these guidelines.