

<i>Courses Offered:</i>	<i>First Term</i>	<i>Second Term</i>
<i>Accounting I (Required)</i>	<i>4</i>	<i>4</i>
<i>This is the first course in accounting. This course introduces the basic accounting principles and concepts. It also introduces the usefulness of accounting for planning, control, and decision-making. The main topics include accounting cycle, cash, receivable, inventory, assets acquisition and depreciation, partnership accounting, corporate accounting, bonds investment and bonds payable, cash flows analysis, financial statements analysis, and accounting for manufacturing operations.</i>		
<i>Economic (Required)</i>	<i>3</i>	<i>3</i>
<i>This course introduces the principle of economic decision and economic analytical methods. It consists of microeconomics and macroeconomics. Microeconomics focuses on the analysis of the decisions of consumers and firms, and market mechanism. Macroeconomics concentrates theories of national income, inflation, unemployment, aggregate supply and demand, and government policies. The textbook will be one of updated English textbook.</i>		
<i>Calculus (Required)</i>	<i>0</i>	<i>3</i>
<i>This course introduces several important mathematics concepts and approaches used in business and economics. It covers : (1) Limits and the derivative.(2) Applications of the derivative : rate of change · relative extrema · optimization problems · estimation · implicit differentiation.(3) The exponential and natural logarithmic functions.(4) Integration : definite integral · double integral · applications of the integral.(5) Functions of several variables and partial derivatives : maxima and minima of functions of several variables · constrained optimization · Lagrange's method.(6) The trigonometric functions.(7) Taylor polynomials and infinite series.</i>		
<i>Business Management (Required)</i>	<i>3</i>	<i>0</i>
<i>The purpose of this course is to familiarize the students with basic modern management concepts and important issues of business operation. The topics introduced are (1) the evolution of management thought; (2) the management process include - planning, organizing, staffing, leading and controlling; (3) the future of management theory and challenge; (4) the business function which include human resources, marketing, financing and MIS.</i>		
<i>Introduction To The Civil Law (Elective)</i>	<i>3</i>	<i>0</i>
<i>This course is designed as the introductory course to the non-law students. It introduces the basic concepts and general principles of Civil Law. The course contains Civil Law-general principles; Obligations (including Kinds of obligations); Property; Family and Succession. The main purpose of this course is the students will get a general and basic understanding to the Civil Law by learning it.</i>		

Marketing (Elective)	0	2
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Introduction to marketing includes marketing environmental analysis, consumer behavior, marketing segmentation, targeting and positioning, and strategy for marketing composition.

The course is intended to serve as an introduction to marketing understanding that will prepare students familiar with basic marketing knowledge and for more advanced courses via class discussion and presenting learning reports on marketing strategy.

Computer Programming (Elective)	0	2
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Introduction to the fundamentals of computer programming with emphasis on the logic structures of programming BASIC programming language is used.

Accounting II (Required)	4	4
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This course discusses in depth the financial accounting. Topics covered include the review of accounting concepts and procedures, valuation of assets, liabilities, and owners' equity, measurement of business income, generally accepted accounting principles and procedures, financial report and analysis.

Accounting Software Packages I (Required)	2	0
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This lecture is to introduce the fundamental knowledge of AIS , including software, hardware, information system, system developing tools, accounting system etc. The practicum is to let the students familiar with one of spreadsheet software for some financial accounting subjects.

Accounting Software Packages II (Required)	0	2
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This lecture provides a comprehensive knowledge of the AIS field, including sales, purchase, inventory, payroll, general ledger, and internal control. The practicum is to adduce one practicable accounting software that applies to every student, for the forecited operating cycles.

Statistics (Required)	3	3
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This course is to acquaint students with statistical methods, its functions, and provides essential knowledge of statistics. As engaged in business affairs or doing academic research, it will help you make decisions using metric technology in a more scientific way. It covers:(1) Descriptive statistics.(2) Probability and probability distributions.(3) Sampling and sampling distributions.(4) Inference about the description of a single population.(5) Inference about the comparison of two populations.(6) Analysis of variance.(7) Chi-square tests.(8) Linear regression and correlation.(9) Nonparametric statistics.

Commercial Law (Required)	2	0
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This course introduces basic theory of the Commercial Law. Commercial Law cautions four parts; Company Law; Law of Bills and Notes (Negotiable Interments); Maritime Law and Law of Insurance. In society economic action is more and more, so

the students is need to know the Commercial Law what it is. By learning this course, the students will realize the Commercial Law and its scope of application indeed and take advantage of it in the future.

Business English I (Elective)

2 0

A Country is governed by its resolutions rather than by circumstances. In the past several decades, Republic of Chain, with few natural resources, has been earnestly laying emphasis on world trade and met with success. One important condition needed to ensure this success to continue is to have its people in the business sector acquire, at least, a faire working knowledge to communicate with foreigners in English is to offer an opportunity to students who may be, after graduation, engaged in world trade to improve their reading and writing abilities.

The purpose of this course is to develop students' business communication skills in English. Through this course in this semester you will learn

- (1) To let them understand business English*
- (2) To teach them effective business massages*
- (3) To teach students to write letters, memos, and e-mail messages .*

Business English II (Elective)

0 2

A Country is governed by its resolutions rather than by circumstances. In the past several decades, Republic of Chain, with few natural resources, has been earnestly laying emphasis on world trade and met with success. One important condition needed to ensure this success to continue is to have its people in the business sector acquire, at least, a faire working knowledge to communicate with foreigners in English is to offer an opportunity to students who may be, after graduation, engaged in world trade to improve their reading and writing abilities.

The purpose of this course is to develop students' business communication skills in English. Through this course in this semester you will learn

- (1) To let them understand business English*
- (2) To teach them interpersonal communication skill*
- (3) To teach students to write reports and job hunting messages.*

Investment (Elective)

2 0

Investments provide a comprehensive analytical survey of the Investments field, including portfolio theory and security analysis. Furthermore, it incorporates an integrated treatment of financial derivatives, with chapters on futures, options, swaps, and financial engineering.

Commerce Law: (Elective)

2 0

This course uses a systematic method to teach general introduction of the Business Accounting Law (the Law), related entities mentioned in the Law, evaluation principles and management process of accounting information and internal control and punishment mentioned in the Law, to enable students' abilities of integrating

what they have learned from related accounting courses in the past and reinforce their comprehension of corporate accounting information process, corporate governance, corporate internal control system, accounting information and legal compliance.

Tactics Analysis of the Logistics (Elective) 3 0

Following the trend of the globalization and for the competitive advantages, the business tries to reduce the cost of purchase, supply, manufacturing, transportation and warehouse's related logistics cost ◦

Because the future ◻ompetitive trend of the business is not only individual competition, but also its response supply chain competition ◦ It is more important that formulate long term supply chain strategic planning, implementation, analysis and evaluation its performance ◦

This course first introduce the definition of the logistics and supply chain management ◦ It will consist of the demand forecasting, purchasing and supply management, integrated logistics management, process design and operations network, customer service and channel of distributions, transportation management, inventory management, material handling & warehouse management, scheduling and material requirement planning, reverse logistics, integrated logistic accounting, global integrated logistic management and strategic integrated logistic management.

Guide to the Commercial Law (Elective) 0 2

In this course, the instructions are divided into two ways: lecture and discussion. This course emphasizes the case study and adopts the method of Q&A in class. Expecting the students know how to analysis the cases and to deal with the cases concerning the commercial action. This course covers both theory and practice of the Commercial Law, so the students will develop a basic understanding of theoretical aspects and practical aspects through learning it.

Trust Banking (Elective) 0 2

The purpose of the course is to describe the significance and various functions of Trust System in the banking sector. To understand the fundamentals of Trust Services available in the global banking sector, the course will commence with an introduction to the background for the emergence of Trust notion , Concepts of Trust and Framework of Trust Laws. In addition,, we will use some of the Trust Products currently existing in various countries' banking system as illustrations. The course outline will be as follows: (1) Importance and application of Trust system. (2) Origin of Trust. (3) Trust Concepts. (4) Trust Law Framework. (5) Comparison of Trust functions and services in different countries.

Financial Regulation(Elective) 0 2

To well-design the financial market, the legislative have designed a set of financial and banking regulation. This course is designed to provide the accounting students to have knowledge in the banking law 、the banking combinative 、the relative for financial

derivative.

Accounting III (Required)	3	3
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Accounting III (Advanced Accounting) is the extension of Accounting II (Intermediate Accounting) and primarily deal with the parent and subsidiary relationship and their related accounting problems, including (1) the basic concept of business combination, (2) accounting for long term stock investment, (3) the purpose and techniques of preparing consolidated financial statements, (4) consolidation theories, (5) accounting for branch operations, (6) foreign currency concepts, foreign currency transactions and related hedging operation, foreign currency financial statements, (7) accounting for partnership formation, operation and its liquidation.

Cost Accounting (Required)	3	3
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The course emphasizes the use of cost accounting information in planning and controlling business systems and in supporting a variety of management decisions, including strategic decisions. The objective is to help the student learn to look at the business system first and then to design an accounting system that can collect and generate the information needed. Topics covered include cost concepts, cost behavior analysis, cost accumulation, planning and control of costs, budgeting and standard costs, as well as analysis of costs and profits.

Accounting Information Systems (Required)	3	0
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This course introduces the integrated framework and concepts of accounting information systems (AIS). The mainly emphasized topics include the concepts of information systems, the systems development life cycle, the systems evaluation and controls, the construction process for each subsystem (e.g. general ledger & financial reporting cycle, revenue cycle, expenditure cycle, and resources management cycle, etc.), and the future perspectives of AIS. To help student have better understanding the applications of AIS in practice, this course also include case studies in some classes.

Enterprise Resource Plan (Required)	0	2
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To understanding the complete integration of an organization's business information processing systems and all related data. To provide the shared data across the systems to support the operation and management of the organization.

Tax Laws (Required)	3	0
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This course contains several topics as follows: (1)basic tax concepts; (2)the meaning, features and adaptive principles of tax laws; (3)consolidated income tax and profit-seeking-enterprise income tax; (4)commodity tax and business tax; (5)estate tax and donation tax; (6)land tax and house tax; (7)customs, refund of customers duty, deferred duty payment and bonding; (8)deed tax, securities transaction tax, license plate tax, entertainment tax and other taxes; (9)levy procedures and administration relief; (10)international taxes; (11)tax benefits; (12)tax planning and research. The

goal of this course is to assist students to fully comprehend the related theories and pragmatically basic knowledge of taxes.

Financial Management (Required) 2 2

This is the basic course for an undergraduate to be a suitable and responsible financial manager. This course contains three basic parts: capital budgeting decision, capital structure decision and working capital management. Projected budgeting and evaluation techniques, project risk management, long-term financing techniques and liquidity management are all included in this course, In addition, international financial management and derivatives are introduced at the end of this course.

公司財務策略規劃專題研討 Seminar on Corporate Financial Strategy Planning (Elective) 2 0

The Regulations of Business Combinations(Elective) 2 0

Corporate Mergers and Acquisition is a very interesting subject. Laws and regulations in relation to corporate mergers and acquisition have been developed to a mature stage in many foreign counties, especially in the U.S. Because of the variance of industrial development and social background in our country, the related rules and regulations, case laws and administrative explanations all require further development, however, to let the learning of our students keep up with international standards. This course uses systematic method to teach elements concerned in market economy, types of mergers and acquisition, complicated rights and liabilities of enterprises involved in corporate mergers and acquisition as well as the inter-relationship between legal aspect and corporate mergers and acquisition in various dimensions.

Creating Image For Accounting Professionals (Elective) 2 0

Considering the current high unemployment-rate , the course is designed to provide you with the effective strategies for preparing yourselves as accounting professional. Through the lecture ,case study and hands on practice ,you can learn how to establish capabilities of marketing communication , pubic relations , business writing and negotiation skills. You will also know how to build and present your unique professional style to promote yourself. This theoretical-based and practical-aimed course will help you stand out in the competitive working environment thus help advance your career.

會計審計法規 Regulations of Accounting and Auditing (Elective) 2 0

<i>Securities Regulation (Elective)</i>	2	0
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The purpose of this course is to introduce the law and regulations enacted for promotion capital market and the protection of investors. The special emphasis of the course place on: (1)Securities and Exchange Act. (2)The option of Securities future transaction. (3)Securities issuance market. (4)Securities circulation market. (5)Supervision of Securities firm. (6)Civil liability. (7)Insider trading.

<i>Tax Filing Practice (Elective)</i>	2	0
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This course aims to train students with calculation and filing procedures about how to file the annual income tax return (individual income tax, profit-seeking enterprise income tax) and value-added tax.

This course contains several topics as follows: (1)basic tax laws (2) file the annual income tax return (individual income tax (3) file the annual income tax return (profit-seeking enterprise income tax) (4)file the return (value-added tax) (5)levy procedures and administration relief

<i>Business Environmental Cost (Elective)</i>	0	2
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This is one-semester course for undergraduate level. The basic objective for this course is to clearly identify the elements of business environmental cost and to understand how to reduce the carbon dioxide emission to be friendly to the earth. During the class, the significant problem areas in living activities of human beings will be fully discussed with extensive coverage of environmental knowledge

<i>Internal Control & Auditing (Elective)</i>	0	2
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According to IIA's definition, "Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization to achieve its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes."

The main goals of this course are to brighten the internal auditor's duties and how the internal auditor can help the business.

<i>Government Accounting (Elective)</i>	0	3
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Governmental accounting organization and system, budgeting, the general fund, bond fund, sinking fund, special assessment fund, trust and agency fund, utility and enterprise fund, revenue and expenditure procedures, internal auditing, financial statements.

<i>Tax Accounting (Elective)</i>	0	3
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This course is focused on the following articles :

- 1, The introduction of tax system.*
- 2, The introduction of tax collection act.*
- 3, The filing, calculation, accounting procedure and related regulations about value-added and non-value added business tax.*
- 4, The accounting and related regulations for revenue, operating cost and expense, non-operating gain and loss.*
- 5, The valuation and accounting for assets, liabilities and stockholder's equity.*
- 6, The regulations and accounting for tax exemption.*
- 7, The regulations about business enterprise income tax and personal income tax combination.*
- 8, The introduction of minimum income tax obligation act.*
- 9, The regulations of transfer pricing about related party transaction.*

<i>Risk Management (Elective)</i>	0	2
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Seemingly at supersonic speed, derivatives continue not only to transform financial markets but also to provide firms with new and more effective risk management tools that were simply nonexistent a few years' ages. A firm must rely upon impeccable investment strategies and risk management programs that are immediately responsive to the volatile markets. The curriculum provides a comprehensive introduction to using derivative markets for managing risk in financial markets

<i>Managing Health Services Organizations (Elective)</i>	0	2
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The objectives of this course are:(1)to identify, examine, and explain the principles of management and organizational theories;(2)to apply those key concepts regarding the designing, financing, staffing, controlling and planning functions required for an effective operation on contemporary health services organizations;(3)to help develop an appreciation regarding the interplay of environmental and organizational factors that affect managerial discretion in decision-making; and(4)to pave the way for advanced studies regarding specific topics in the future.

<i>Entrepreneurial Finance (Elective)</i>	2	0
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Traditional Corporate Financial Management course may not match the need of new ventures exactly. The purpose of this course is to extend the financial management to the start-up, even development stages of new venture. The issues include self-evaluation of potential entrepreneur, procedures of new business, financing sources of new venture, writing business plan, evaluation of strategic decision, strategy simulation, financial forecasting for new venture, venture capital, and harvest methodology.

<i>Auditing (Required)</i>	3	3
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The purpose of this course is to integrate the most fundamental concepts in auditing as well as certain practical aspects in a logical manner to assist students in

understanding audit decision making, evidence accumulation and evaluation.

<i>Managerial Accounting(Required)</i>	<i>3</i>	<i>0</i>
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This course focus on training students to use accounting data for planning, control and decision making, responsibility accounting and performance measurement, cost analysis for management planning, control and special decisions. Another important design of this course is the case study, we encouraging our senior students to investigate facing problem by various ways as possible.

<i>International Financial Management (Elective)</i>	<i>2</i>	<i>0</i>
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Since the economy tends to be more liberal, global ,and informational, how can firms in Taiwan keep abreast this track to adjust their management strategy is an important topics for their development. This class then introduce the influence of financial management on international perspective, especially on newly developed financial instruments, their functions, practices, and risks, in order to train and equip students who are interested in this challenging area. Besides, as increasing of international financial risk, this class will emphasize more about theory and practice of international financial risk as well.

<i>EDP Auditing (Elective)</i>	<i>2</i>	<i>0</i>
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This course is for students to understand the trend of auditing development and the auditors' roles in the information technology boom. This course is based on the risk-based audit approach to identify the risks and controls in the business processes, and to understand the information technology general controls which the business processes rely on. Therefore, we could design effective and efficient audit programs. In this course, the learners may build the elementary concept in auditing to conquer the dramatic IT changes in business and auditing practices.

<i>Special Accounting, Finance and Taxes Issues (Elective)</i>	<i>2</i>	<i>0</i>
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The course aims to provide students with a general understanding of the various functions in an accounting firm. It also focuses on issues such as difference between financial and tax accounting, tax practices in general, in-bound and out-bound investment, going public as well as communication techniques. This course gives a systematic introduction of the issues, and aims to coordinate theory and practice.

<i>Symposium of R.O.C's GAAP(Elective)</i>	<i>2</i>	<i>2</i>
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The symposium is designed for senior students of Accounting Department. The main purpose of the course is to assist students in comprehending the contents of the GAAP of ROC, the theoretical foundation of GAAP, and the application of GAAP in practice. The course also aims to help students develop the ability of integrating the theory of financial accounting with its use in practice. Discussion and lecturing will be the major teaching method of the course, and the teaching materials will include the Statements of Financial Accounting Standards(SFAS), the Interpretation Letters of SFAS, both published by the Accounting Research and Development Foundation of

ROC, and the SFAS issued by U.S.A. and IASB.

Analysis of Financial Report(Elective)

2 0

The purpose of this course is to introduce the students to the basic concepts and applications of financial statement analysis from business analysis and valuation approach. Many useful analytical tools will be discussed in the class, with a hope that students can apply them in the near future.

This course is also the product of extensive market surveys, chapter review, and correspondence with instructors and student. It forges a unique path in financial statement analysis, one that responds to the requests and demands of modern-day analysts. From the outset a main goal this course has been to respond to these needs by providing the most progressive, accessible, current, and user-driven in the field.

Analysis of financial statements is exciting and dynamic, with implications for business decisions, resource allocation, and individual wealth. This course reveals the keys to effective analysis to give readers a competitive advantage in an increasingly competitive marketplace. You will know financial statements are relevant to the decision of many individuals including investors, creditors, consultants, managers, auditors, directors, analysts, regulators, and employees.

Seminar on Derivatives Accounting (Elective)

2 0

Derivative financial instruments offer leverage and hedge advantages. They are an important means of financial tools. Being these kind of trades off-balance-sheet transactions, the accounting practitioners have abused and confused derivative securities and their respective markets in performance reporting and decision making. This course is an introductory-level program designed to provide a solid foundation in the principles of derivatives accounting.

Modern Enterprise Case Analysis (Elective)當代企業經營個案分析

2 0

The essence of business operations is to create a basis for value management and sustainable administration. However, to attain this goal, its operative activities would produce many administrative problems. The aim of this course is to equip students with a basic understanding about the value of business practices as well as the correct logical framework of problem solving through case study and analysis of business operation.

Hotel Accounting I · II (Elective)

2 2

Hotel Accounting is a professional accounting course. In the States also called hospitality accounting. The basic course includes:

- 1. Revenue: According to hotel space, revenues include room, food, beverage ,tel., laundry ,golf, club, and shopping arcade, car parking and others.*
- 2. Expense: According to responsibility breakdown to direct, indirect, and fix expense.*
- 3. Profit center: to make department income statements.*
- 4. Supporting department :to make department expense statements.*

<i>Chinese Accounting, Auditing, and Taxation Issues (Elective)</i>	0	3
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This course is about to introduce the current situation of Chinese accounting, taxation, and auditing. The aim of this course is to present : (1)The introduce of the CICADA.(2) The GAAP and the system of CPA.(3)The CPA's future development between Taiwan Strait.(4)The impact of the change in 1994's taxation.(5)The Taxation Policy of Mainland China.(6)Case study of Taxation for Mainland China Investment. (7)The regulation of Chinese auditing.(8)The Chinese Security law and regulation.

<i>Management Information System Case Study(Elective)</i>	0	2
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The purpose of this course is for students to understand how the enterprises transform and operate their business when they adopt ERP and E-business systems in the information technology booms. This course is constructed with theoretic framework, statistic figures and case studies to give the learners more understanding on modern enterprises' business, and increase the capability to identify business risk for the students with accounting background.

<i>CPA Practice (Elective)</i>	0	2
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The objective of this course is to provide a brief of the professional accounting practice and to enhance the understanding of the accounting and auditing practices and applications. The scope of this course includes the following: (1) Business model of the current CPA firm, (2) Consideration of independence issues in practice, (3) Legal liabilities of the accountants, (4) Overview of the audit process in practice applications, (5) Application of audit assurance model in practice, (6) Business system analysis approach and competitive strategy – ways to understand the client business for audit purposes, (7) Enterprise risk management – practice and applications.

<i>Seminars On Auditing Standards (Elective)</i>	0	2
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The course discusses the following important issues about the auditing standards, includes: (1) the demand for auditing standards; (2) the sources, history and authority of auditing standards; (3) the scope and content of auditing standards; a(4) comparative international auditing standards;(5) major issues in audit market; and (6) the comparison of international accounting professional organizations.

<i>Writing and Study Of Business Letter (Elective)</i>	0	2
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This business writing course provides an understanding of basic business communication and essentials of business letter writing. This course is designed:

- “ To teach students to write thoughtfully, correctly, and with a sense of style,*
- “ To familiarize them with the techniques, strategies, and forms of writing used in the professional world,*
- “ To let them understand how to write multiple types of business writing for different situations,*

“ To teach them how to have the impact they want to have on business readers by analyzing the readers, and defining objectives,

“ To use effectively clear, concise and courteous language in order to achieve their business goals.

Accounting and Auditing Practices(Elective)

0 2

This course is designed to enable students to understand, evaluate and communicate on specific topics while giving students a valuable view of a wide range of current accounting, auditing and accounting firm information. It also enables students to understand:

- *the challenges in accounting and auditing and the current status of accounting;*
- *current and advanced auditing methodology including the framework of COSO, multi-location audit, SOX 404, and case studies;*
- *computer audits and audits with computer assisted tools; and*
- *the framework and practice of an income tax return audit.*

Special Topics on the Auditing (Elective)

0 2

This course is designed for the student who will pursue their career at the CPA firm when they graduate. This course will teach students to conduct audits in accordance with “Rules Governing Auditing and Certification of Financial Statements by Certified Accountants” and auditing standards generally accepted in the Republic of China on Taiwan. It will help students to understand the audit environment in order to establish solid foundation for their future career in public accounting.

Corporate Governance Case Study (Elective)

0 2

Ever since the Enron debacle, corporate governance has been widely discussed in the news. It has resulted in primary securities markets reviewing and making changes to the regulations in order to promote more effective governance over public companies. This course is designed to provide students an opportunity to understand the framework, principles and real world operations of corporate governance through lectures and real case studies.

The program content:

- *overview/principles of corporate governance;*
- *relevant rules and regulations of primary securities markets, e.g., NYSE, NASDAQ, HK, China and Taiwan;*
- *relationship between corporate governance and risk management, and how corporate governance impacts auditing; and*
- *real case studies.*

Accounting, Auditing and Tax Issues for Specific Industries 0 2
(Elective)

With a consideration of diversity among different industries and businesses, this program is designed to introduce specific accounting, auditing and tax requirement and issues. This program includes the Real Estate, Securities, Banking, Insurance, Information, Communication and Entertainment industries. It focuses on:

- *an introduction to business models, such as operating cycles and business practices;*
- *an introduction to accounting systems;*
- *specific accounting treatments for the industries;*
- *specific auditing and tax issues; and*
- *analysis of financial statements of companies in these industries.*

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