

國立臺北商業大學財政稅務系碩士班課程科目表 (108學年度入學新生適用)

Course List for Master of Business Administration (MBA), Department of Public Finance and Tax Administration, College of Business, National Taipei University of Business
(Applicable to Students Admitted in Fall, 2019)

| 科目類別 Category | 科目名稱 Course Title | 學分數 Credit | 時數 Hour | 授課時數 Contact Hour | | | | | | | | 備註 Remarks | |
|---|---|---|------------|----------------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---|--|
| | | | | 第一學年 AY 1 | | | | 第二學年 AY 2 | | | | | |
| | | | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | | |
| | | | | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | | |
| 專業必修 (Compulsory) | ※租稅理論與制度 Theory and Institutions on Taxation | 3 | 3 | 3 | | | | | | | | 必修 Compulsory | |
| | ※經濟理論與政策 Theory and Policy of Economic | 3 | 3 | 3 | | | | | | | | | |
| | ※財政理論與政策 Public Policy and Finance | 3 | 3 | | | 3 | | | | | | | |
| | 財稅實例研討與專題講座 Tax Case Study and Seminars | 3 | 3 | | | 3 | | | | | | | |
| | 論文 Dissertation | 6 | 6 | | | | | 3 | | 3 | | | |
| | 合計 Subtotal | 18 | 18 | 6 | 0 | 6 | 0 | 3 | 0 | 3 | 0 | | |
| | 專業必修 (Compulsory) | ※計量經濟學 Econometrics | 3 | 3 | 3 | | | | | | | | 必選(六科選三科) Compulsory (Six subjects select three subjects) |
| | | ※國際租稅規劃 International Tax Planning | 3 | 3 | 3 | | | | | | | | |
| | | ※所得稅專題研究 Seminar on Income Taxes | 3 | 3 | | | 3 | | | | | | |
| | | ※中國大陸租稅研討 Studies on China's Taxes | 3 | 3 | | | 3 | | | | | | |
| | | 租稅專題研討 Tax Research | 3 | 3 | | | | | 3 | | | | |
| | | ※租稅爭訟案例研討 Case Study on Tax Litigations and Remedies | 3 | 3 | | | | | 3 | | | | |
| | | 合計 Subtotal | 18 | 18 | 6 | 0 | 6 | 0 | 6 | 0 | 0 | 0 | |
| | 必修合計 Subtotal, Compulsory | | 27 | | | | | | | | | | |
| 專業選修 Elective | 公共支出理論與分析 Theory and Analysis of Public Expenditure | 3 | 3 | 3 | | | | | | | | 經濟分析課程 Economic Analysis | |
| | ※多變量分析 Multivariate Analysis | 3 | 3 | | | 3 | | | | | | | |
| | 時間數列分析 Time Series Analysis | 3 | 3 | | | | | 3 | | | | | |
| | 比較財稅制度研究 Comparison of Tax System | 3 | 3 | | | 3 | | | | | | 國際與兩岸租稅課程 International Tax | |
| | 消費稅專題研究 Seminar on Consumption Taxes | 3 | 3 | | | | | 3 | | | | | |
| | 財產稅專題研究 Seminar on Property Taxes | 3 | 3 | | | | | | | 3 | | | |
| | 國內暨國際租稅實務研討 Studies on Domestic and International Tax Practice | 3 | 3 | | | | | | | 3 | | | |
| | 非營利組織會計與租稅研討 Accounting and Tax Issues of Npos | 3 | 3 | 3 | | | | | | | | 實務課程稅務、會計 Tax Practices & Accounting Practices | |
| | 國際財務會計準則研討 Studies on International Financial Accounting Standards | 3 | 3 | | | | | 3 | | | | | |
| | 金融工具會計與租稅研討 Accounting And Tax Issues of Financial Instruments | 3 | 3 | | | | | | | 3 | | | |
| 合計 Subtotal | 30 | 30 | 6 | 0 | 6 | 0 | 9 | 0 | 9 | 0 | | | |
| 選修合計 Subtotal, Elective (至少應修 Minimum of Electives Required) | | 15 | | | | | | | | | | | |
| 最低畢業總學分數：42 (專業選修至少應修 15) Total Number of Required Credits :42 (Minimum of Electives Required: 15 Credits) | | | | | | | | | | | | | |

1. 外所選修學分數認列6學分，且須經系主任同意方得抵免選修學分。

2. 「107學年度起入學之學生須依本校「研究生學術倫理教育實施要點」規定，完成學術倫理教育相關課程達6小時以上，始得申請論文學位考試。

3. 本課程科目表經107學年度第2學期第2次系課程委員會議、107學年度第2學期第2次系務會議、107學年度第2學期第1次院課程委員、107學年度第2學期第2次校課程會議及107學年度第2學期第2次教務會議審議通過，適用108學年度入學新生。