

國立臺北商業大學財政稅務系碩士班課程科目表 (113 學年度入學新生適用)

Course List for Master of Economics and Taxation (MET) Program, Department of Public Finance and Tax Administration, School of Business, National Taipei University of Business  
(Applicable to Students Admitted in Fall or Spring, 2024)

科目類別 Category	科目名稱 Course Title	學分數 Credit	時數 Hour	授 課 時 數								備註 Remarks
				第一學年 AY 1				第二學年 AY 2				
				上		下		上		下		
				授課 Lecture	實習 Practice	授課 Lecture	實習 Practice	授課 Lecture	實習 Practice	授課 Lecture	實習 Practice	
必修 Core Course (Compulsory)	租稅理論與制度 Theory and Institutions on Taxation	3	3	3								12學分(4門) Core Course required:12 Credits (不含論文6學分) (excluding thesis 6 credits)
	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						
	稅務管理與科技查核專題研討 Seminar on Tax Management and Technology Auditing	3	3	3								
	論文 Dissertation	(6)	(6)					(3)		(3)		
	合計 Subtotal	12	12	9	0	3	0	0	0	0	0	
必選 (7科選3科) Compulsory (Seven subjects select three subjects)	計量經濟學 Econometrics	3	3	3								至少須修讀9學分(3門) (其餘列為選修學分) Core Course required:9 Credits
	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						
	租稅法案例研討 Case Study on Tax Law	3	3			3						
	租稅專題研討 Tax Research	3	3					3				
	租稅爭議案例研討 Case Study on Tax Litigations and Remedies	3	3					3				
	合計 Subtotal	21	21	6	0	9	0	6	0	0	0	
必修合計 Subtotal, Compulsory		21										必修21學分(7門)+論文6學分 Core Course required: 21 Credits + Thesis 6 credits
選修 Elective	多變量分析 Multivariate Analysis	3	3			3						經濟分析課程 Economic Analysis
	決策科學 Decision Science	3	3			3						
	數量方法專題研討 Seminar Quantitative Methods	3	3					3				
	國際租稅與跨國購併專題 International Taxation and Crossborder M&A	3	3			3						租稅實務課程 Tax practice
	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		
	非營利組織會計與租稅研討 Accounting and Tax Issues of NPO	3	3	3								稅務、會計實務課程 Taxation and accounting practice
合計 Subtotal, Elective	21	21	3	0	9	0	6	0	3	0		
選修合計 Subtotal, Elective		15										選修15學分(5門) Electives Required: 15 Credits
畢業最低總學分數36 (不含論文6學分) (選修至少應修15學分) Total Number of Required Credits : 36 (Excluding Thesis 6 credits) (Minimum of Electives Required: 15 Credits)												

備註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。  
Students are allowed to take at least 12 credits from other programs and departments.

備註2：109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。  
According to the "Guidelines for Academic Research Ethics Education Course", students are required to complete the Research Ethics Education course (more than 6 hours) to apply for a dissertation exam.

備註3：113學年度起入學之學生須依本校「學生資訊能力檢核辦法」規定，應於畢業前達成辦法內擇一資訊能力檢核認定項目，始得畢業。  
Students must comply with the provisions of the school's "Student Information Ability Assessment Measures" and must complete one of the information competency assessment and certification items in the regulations before graduation in order to graduate.

本課程科目表業經

- (113/05/09) 112學年度第2學期第2次系課程委員會審議通過。
- (113/05/14) 112學年度第2學期第2次系務會議審議通過。
- (113/05/15) 112學年度第2學期第2次院課程委員會審議通過。
- (113/05/22) 112學年度第2學期第2次校課程委員會審議通過。