

國立臺北商業大學財政稅務系稅務與法律產業碩士專班(春季班)課程科目表 (112學年度入學新生適用)

Course List for Master of Economics and Taxation (MET) Program-Industrial Graduate Program in Taxation and Law, Department of Public Finance and Tax Administration, College 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) | 財富傳承與稅負實務研討 Wealth Inheritance and Taxation Practice | 3 | 3 | 3 | | | | | | | | 12學分(4門) (不含論文6學分) |
| | 公司法與民法實務研討 Company, Civil and Commercial Law Practice | 3 | 3 | 3 | | | | | | | | |
| | 研究方法 Research Methods | 3 | 3 | | | 3 | | | | | | |
| | 租稅規劃與稅務風險管理 Tax Planning and Tax Risk Management | 3 | 3 | | | | | 3 | | | | |
| | 論文 Dissertation | 6 | 6 | | | | | 3 | | 3 | | |
| | 合計 Subtotal | 18 | 18 | 6 | 0 | 3 | 0 | 6 | 0 | 3 | 0 | |
| 必修合計 Subtotal, Compulsory | | | | | | | | | | | | 必修12學分+論文6學分 |
| 選修 Elective | 稅務稽徵實務研討 Seminar on Tax Collection Practice | 3 | 3 | 3 | | | | | | | | 選修18學分(6門) |
| | 企業會計準則專題研討 Accounting Standards for Business | 3 | 3 | | | 3 | | | | | | |
| | 大數據選案查核實務研討 Seminar on big data and tax auditing | 3 | 3 | | | 3 | | | | | | |
| | 營業稅稽徵專題研討 Seminar on VAT collection Practice | 3 | 3 | | | 3 | | | | | | |
| | 土地稅法實務研討 Seminar on Land Tax Act Practice | 3 | 3 | | | 3 | | | | | | |
| | 租稅救濟與案例研究 Tax administrative remedy case studies | 3 | 3 | | | | | 3 | | | | |
| | 所得稅與租稅優惠專題研討 Income Tax and Tax preference | 3 | 3 | | | | | 3 | | | | |
| | 洗錢防治與勞基法專題 Money Laundering Control and Labor Standards Act | 3 | 3 | | | | | | | 3 | | |
| | 國際租稅專題研討 Seminar on International Tax | 3 | 3 | | | | | | | 3 | | |
| | 海關通關實務研討 Seminar on Customs Clearance Practice | 3 | 3 | | | | | | | 3 | | |
| 合計 Subtotal, Elective | 30 | 30 | 3 | 0 | 12 | 0 | 6 | 0 | 9 | 0 | | |
| 選修合計 Subtotal, Elective | | | | | | | | | | | | 選修18學分(6門) |
| 畢業最低總學分數30 (選修至少應修18學分) (不含畢業論文6學分) Total Number of Required Credits : 36 (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。

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。

本課程科目表業經

- (112/11/16) 112學年度第1學期第2次系課程委員會會議審議通過。
- (112/11/16) 112學年度第1學期第2次系務會議審議通過。
- (112/11/22) 112學年度第1學期第2次院課程委員會會議審議通過。
- (112/12/13) 112學年度第1學期第2次校課程委員會會議審議通過。
- (113/01/03) 112學年度第1學期第2次教務會議審議通過。

本課程科目表經 113年1月 3日教務會議審議通過，適用112學年度入學新生。

Approved by Council of Academic Affairs on Jan. 3, 2024.