

國立臺北商業大學會計資訊系碩士班課程科目表（113學年度入學新生適用）
Course List for Master of Accountancy and Taxation (MAT), Department of Accounting Information, College of Business, National Taipei University of Business
(Applicable to Students Admitted in Fall, 2024)

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 Core Course (Compulsory)	財務會計研討 Seminar on Financial Accounting	3	3	3								專業必修12學分(不含論文) Core Course (Compulsory) 12 credits (excluding Thesis')
	研究方法 Research Method	3	3	3								
	管理會計研討 Seminar on Management Accounting	3	3	3								
	計量經濟學 Econometrics	3	3			3						
	論文 Thesis	(6)	0					(3)		(3)		
	必修合計 Subtotal	12	12	9	0	3	0	0	0	0	0	
專業選修 Elective	國際租稅實務研討 Seminar on International Taxation	3	3	3								稅務實務模組 Taxation Practice Module
	租稅管理研討 Seminar on Tax Management	3	3					3				
	租稅爭訟案例研討 Case Study on Tax Disputes and Litigation	3	3							3		
	永續報導與評價 Sustainability Reporting and	3	3	3								會計專業模組 (審計專題研討、成本管理與績效評估為全 英語授課課程) Accounting Professional Module (Audit Seminar, Cost Management and Performance Evaluation are taught entirely in English)
	公司治理專題研討 Seminar on Corporate Governance	3	3	3								
	審計專題研討 Seminar on Auditing	3	3			3						
	證券市場制度與實務 System and Practice of Securities	3	3					3				
	管理控制系統 Management Control System	3	3					3				
	成本管理與績效評估 Cost Management and Performance Evaluation	3	3			3						
	會計資訊系統研討 Seminar on Accounting Information System	3	3	3								資訊應用模組 Information Application Module
	電腦審計與稽核 Computer Auditing	3	3			3						
	區塊鏈技術與應用 Blockchain Technology and Application	3	3					3				
	實證研究方法 Seminar on Empirical Research	3	3					3				
	專題研究實習 Research Assistantship	(4)	4	(1)		(1)		(1)		(1)		
	一般選修 Elective	教學專業實習 Teaching Assistantship	(4)	4	(1)		(1)		(1)		(1)	
教育專案實習 Education Assistantship		(4)	4	(1)		(1)		(1)		(1)		
選修合計 Subtotal		39	51	12	0	9	0	15	0	3	0	
合計 Total		51	63	21	0	12	0	15	0	3	0	
畢業最低總學分數 39 (專業選修至少應修27學分) Total Number of Required Credits :39 (Minimum of Electives Requiured:27 Credits)												

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備註1. 最低畢業學分數：39學分(不含碩士論文6學分)，其中必修12學分、選修27學分。三個模組課程均需選修(至少3學分)，至少修一門全英語授課課程。
Remark 1: Minimum graduation credits: 39 credits (excluding 6 credits for the master's thesis), with 12 credits required and 27 credits elective. All three module courses must be selected (at least 3 credits each). At least complete one course taught entirely in English must be completed.

備註2. 先修基礎科目為經濟學以及統計學二學科。應於大學部以上先修基礎科目各至少修滿3學分，且每一科目平均分數應達70分以上，若未修滿3學分，或成績未達70分，須於畢業前補足，始得畢業。本所研究生應於畢業前完成先修基礎科目，先修基礎科目不計入畢業學分。
Remark 2: Prerequisite basic subjects include Economics and Statistics. Students must complete a minimum of 4 credits for each basic subject at the undergraduate level, with an average score of 70 or above. If not completed with 4 credits or the score is below 70, it must be completed before graduation. Prerequisite basic subjects are not counted

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towards graduation credits. Graduate students in this department must complete prerequisite basic subjects before graduation, which are not counted towards graduation credits.

備註3. 依據本校學生選課辦法第四條規定，學生每學期修習學分數，每學期不得少於3學分，不得多於18學分。

Remark 3: According to Article 4 of the University's Student Course Selection Regulations, students must take a minimum of 3 credits and a maximum of 18 credits per semester.

備註4.外所選修學分數認列6學分為本所畢業學分數。

Remark 4: For credits earned outside the department, a maximum of 6 credits are recognized towards the department's graduation credits.