

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AY1				第二學年AY2				第三學年AY3				第四學年AY4						
				上 授課 Lecture	下 實習 Practice	上 授課 Lecture	下 實習 Practice	上 授課 Lecture	下 實習 Practice	上 授課 Lecture	下 實習 Practice	上 授課 Lecture	下 實習 Practice	上 授課 Lecture	下 實習 Practice	上 授課 Lecture	下 實習 Practice					
通識科目 Liberal Arts	大學國文選(一) Chinese I	2	2	2																		
	商業軟體應用 Application of Business	3	3	3																		
	租稅申報實務(一) Practice of Tax Return Filing (I)	2	2	2																配合記帳士考試於暑假上課 Classes will be held during summer vacation		
	租稅申報實務(二) Practice of Tax Return Filing	2	2		2															配合記帳士考試於上學期上課 Classes will be held during the first semester		
	中小企業會計準則 IFRS for SMEs	2	2			2														選修改選修 The course has been changed from elective		
	英文能力檢定(一) English Proficiency Test (I)	2	2			2														多益檢定 TOEIC		
	英文能力檢定(二) English Proficiency Test (II)	2	2							2										多益檢定 TOEIC		
	會計資訊系統 Accounting Information	3	3							3												
	民法概要 Introduction to Civil Law	2	2	2																		
	品格與領導 Character and Leadership	2	2	2																		
專業實習(一) Tax Internship	6	6		6																一下校外實習 Internship at the second semester		
體育 Physical Education	2	2	2																	體育 Physical Education		
全民國防教育軍事訓練 All-Out Defense Education Military Training	(8)	(8)	(2)		(2)			(2)		(2)										入畢業最低學分數中 Education Military Training is an elective course, and credits do not count towards the minimum total credits required for graduation		
小計 Subtotal	30	30	13		8			4		0			5			0			0			
院共同核心必修 College Requirement	經濟學原理(一) Economics	2	2	2																		
	經濟學原理(二) Economics	2	2				2															
	中級會計學(一) Intermediate Accounting (I)	4	4	4																		
	統計學 Statistics	3	3				3															
	財務管理 Financial Management	3	3				3															
	程式設計 Programing	3	3				3															
	小計 Subtotal	17	17	6		0		11		0		0										
專業必修科目 Core Course (Compulsory)	職場訓練 Workplace Training	(4)	(4)		(2)		(2)														大一校內職場訓練(導師授課) On-campus workplace training (taught by supervisors)	
	管理學 Management	3	3						3												集中於3月上課 Classes will be concentrated in March	
	稅務法規 Law of Taxation	3	3	3																	包括遺產稅 Including inheritance tax	
	稅務會計 Tax Accounting	3	3		3																	
	中級會計學(二) Intermediate Accounting (II)	4	4		4																集中於3月上課 Classes will be concentrated in March	
	公司法 COMPANY LAW	3	3							3												
	成本與管理會計 Cost and Management	6	6			3		3														
	高等會計學 Advanced Accounting	6	6							3		3										
	審計學 Auditing	6	6							3		3										
	流程自動化實務 Practical Process Automation	3	3							3												
	專業實習(二) Tax Internship	9	9						9												一下校外實習 Off-campus Internship during the second semester	
專業實習(三) Tax Internship	9	9									9									二下校外實習 Off-campus Internship during the second semester		
小計 Subtotal	55	37	3		7		3		15		12		15		0		0					
專業選修科目 Elective	專業實習(四) Tax Internship	9	9											9							大四上校外實習必選 Compulsory Off-campus Internship	
	專業實習(五) Tax Internship	9	9													9					大四下校外實習必選 Compulsory Off-campus Internship	
	會計師事務所實務應用(一) CPA firm's practical	2	2				2															
	會計師事務所實務應用(二) CPA firm's practical	3	3								3											
	會計師事務所實務應用(三) CPA firm's practical	3	3								3											
	民法專題研討 Indivial Studies In Civil Law	2	2		2																必修改選修 The course has been changed from	
	記帳士相關法規與檢定 CPB Laws and Reviews	3	3				3															
	行政救濟與租稅爭訟 Remedies In Tax Procedure	3	3							3												含行政程序法、三下改二下 Including
	國際租稅 International Taxation	3	3									3									課程更名 Course Renamed	
	鑑識會計 Forensic Accounting	3	3									3										
	會計專業講座 Lecture Series on Accounting	3	3									3									由業界老師授課 Taught by teachers from the industries	
管理會計個案分析 Case Studies In Management	3	3									3											
中級會計學(三) Intermediate Accounting (III)	4	4																		必修改選修 The course has been changed from		

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				上		下		上		下		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	授課 Lecture	實習 Practice	授課 Lecture	實習 Practice	授課 Lecture	實習 Practice	授課 Lecture	實習 Practice					
	公司法規與實務 Regulations and Practice of	3	3									3								含證券交易法與國際貿易法 Including Securities
	視覺化資料分析 Data Visualization	3	3				3													
	資料科學應用 Application of Data Science	3	3											3						
	審計創新與科技應用 Audit Innovation and	3	3												3					
	英語訓練(畢輔) English Language Practice	(2)	(2)															(2)		
	小計 Subtotal	62	62	0		2		8		7		15		9		12		9		

畢業最低總學分數128學分；選修課程至少應修滿26學分(專業實習必選18學分)；其餘選修課程(含專業選修及一般選修)至少應修滿8學分，始得畢業。

Total Number of Required Credits : 128; The minimum total credits required for graduation is 128 credits. Elective courses must comprise a minimum of 26 credits (with 18 credits from required professional internships), and the remaining elective courses (including professional electives and general electives) must comprise a minimum of 8 credits, in order to be eligible for graduation.

備註1：「職場訓練」必修4學分，不計入畢業總學分數。大一學生於校內服務活動。

Remark 1: 'Workplace Training' is a compulsory 4-credit course, not counted towards the total graduation credits. First-year students engage in on-campus service activities.

備註2：依「國立臺北商業大學學生外國語言能力指標檢核要點」規定：學生應通過相關外語能力指標檢定或修習0學分每週2小時之「英語訓練(畢輔)」課程，並通過校內英檢後始得畢業，檢定標準請詳閱該要點。

Remark 2: According to the regulation of professional ability thresholds of the department for graduation, students who do not meet the requirements must take and pass credits of "Professional Certificate of International Business". Please refer to the requirement of the department.

備註3：依本校「學術倫理教育課程實施要點」規定：自107學年度起入學之大學部、專科部學生須完成「臺灣學術倫理教育資源中心」之「學術倫理教育」全部核心單元並通過總測驗，或修習其他管道之學術倫理教育課程6小時以上且持有修課證明者始得畢業。

Remark 3: Students are required to take a course of academic ethics before graduation. Please refer to the requirement of the university.

本課程科目表經113年02月26日系課程委員會通過，適用113學年度入學新生。

This course List was approved by the Department Curriculum Committee on February 26, 2024, and is applicable to new students entering in the academic year 2024.

本課程科目表經113年05月06日系務會議通過，適用113學年度入學新生。

The course list was approved by the Department Affairs Meeting on March 6, 2024, and is applicable to new students entering in the academic year 2024.

本課程科目表經113年05月15日院課程委員會通過，適用113學年度入學新生。

The course list was approved by the College Curriculum Committee on May 15, 2024, and is applicable to new students entering in the academic year 2024.

本課程科目表經113年05月22日校課程委員會通過，適用113學年度入學新生。

The course list was approved by the University Curriculum Committee on May 22, 2024, and is applicable to new students entering in the academic year 2024.