

國立臺北商業大學五專日間部財政稅務科課程科目表(112學年度入學新生適用)

Course List for Associate of Business Administration (ABA) - 5 Years, Department of Public Finance and Tax Administration, College of Business, National Taipei University of Business
(Applicable to Students Admitted in Fall or Spring, 2023)

| 科目類別 Category | 科目名稱 Course Title | | 學分 Credit | 時數 Hour | 授課時數 Contact Hour | | | | | | | | | | | | | | | | | | | | 備註 Remarks | | |
|--|--|--------------------------------|--------------|------------|-------------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---|----------------------------|--|
| | | | | | 第一學年 Yr 1 | | | | 第二學年 Yr 2 | | | | 第三學年 Yr 3 | | | | 第四學年 Yr 4 | | | | 第五學年 Yr 5 | | | | | | |
| | | | | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | 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 | 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 | | | |
| 通識科目 (一般科目) Liberal Arts (Compulsory) | 語文領域 Languages and Literatures | 國文 Chinese | 22 | 24 | 3 | 3 | | | 3 | 3 | | | 3 | 3 | | | 2 | 1 | 2 | 1 | | | | | 依年級規定修課，惟學期課程，依通識中心實際排課為準。 | | |
| | | 英文 English | 22 | 24 | 3 | 3 | | | 3 | 3 | | | 3 | 3 | | | 2 | 1 | 2 | 1 | | | | | | | |
| | | 本土語文 Native | 2 | 2 | | | | | 2 | | | | | | | | | | | | | | | | | | |
| | 數學領域 Mathematics and Statistics | 數學一 Mathematics (I) | 6 | 6 | 3 | 3 | | | | | | | | | | | | | | | | | | | | | |
| | | 地理 Geography | 2 | 2 | | 2 | | | | | | | | | | | | | | | | | | | | | |
| | 社會領域 Humanities | 歷史 History | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | | 依年級規定修課，惟學期課程，依通識中心實際排課為準。 | |
| | | 公民與社會 Citizenry and Society | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | | | |
| | 藝術領域 Arts | 藝術生活 Art and Life | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | | 依年級規定修課，惟學期課程，依通識中心實際排課為準。 | |
| | | 音樂 Music | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | | | |
| | 自然領域 Natural Sciences | 生物 Biology | 2 | 2 | | | | 2 | | | | | | | | | | | | | | | | | | 依年級規定修課，惟學期課程，依通識中心實際排課為準。 | |
| | | 物理 Physics | 1 | 1 | | | | | 1 | | | | | | | | | | | | | | | | | | |
| | | 化學 Chemistry | 1 | 1 | | | | | 1 | | | | | | | | | | | | | | | | | | |
| | 生活領域 Social Sciences | 資訊科技 Technology of Life | 2 | 2 | | 2 | | | | | | | | | | | | | | | | | | | | 依年級規定修課，惟學期課程，依通識中心實際排課為準。 | |
| | | 生涯規劃 Career Planning | 2 | 2 | | | | | | | | 2 | | | | | | | | | | | | | | | |
| 體育 Physical Education | | 8 | 16 | 2 | 2 | | | 2 | 2 | | 2 | 2 | | | 2 | 2 | | | | | | | | | 一至四年級必修，五年級為選修。 每學期1學分2小時，並計入應修最低畢業學分數內。 | | |
| 體育(選修) Physical Education (Elective) | | (2) | (4) | | | | | | | | | | | | | | | 2 | | | 2 | | | | | | |
| 健康與護理 Healthcare | | 2 | 2 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | |
| 全民國防教育 National Defense Education | | 2 | 2 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | |
| | 合計 Subtotal | | 82 | 94 | 21 | 0 | 17 | 0 | 12 | 0 | 10 | 0 | 8 | 0 | 10 | 0 | 6 | 2 | 6 | 2 | 2 | 0 | 2 | 0 | | | |
| 院必修 College Compulsory | 會計學 Accounting | 8 | 10 | 4 | 1 | 4 | 1 | | | | | | | | | | | | | | | | | | | | |
| | 計算機概論 Introduction of Computer Science | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | | | | |
| | 基礎程式設計 Basic Programming | 2 | 2 | | | | 2 | | | | | | | | | | | | | | | | | | | | |
| | 經濟學 Economics | 6 | 8 | | | 2 | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | |
| | 企業組織與管理 Business Management | 4 | 4 | | | | | | | 2 | | 2 | | | | | | | | | | | | | | | |
| | 統計學 Statistics | 6 | 6 | | | | | | | | | | | | 3 | | 3 | | | | | | | | | | |
| | 合計 Subtotal | | 28 | 32 | 6 | 1 | 4 | 1 | 2 | 2 | 4 | 2 | 2 | 0 | 2 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 專業必修 Core (Compulsory) | 法學緒論 Introduction into Legal Concepts | 2 | 2 | | 2 | | | | | | | | | | | | | | | | | | | | | | |
| | 民法總則 General Principles of Civil Law | 2 | 2 | | | | | 2 | | | | | | | | | | | | | | | | | | | |
| | 數學二 Mathematics (2) | 6 | 6 | | | | | 3 | 3 | | | | | | | | | | | | | | | | | | |
| | 中級會計學 Intermediate Accounting | 6 | 10 | | | | | 2 | 3 | 2 | 3 | | | | | | | | | | | | | | | | |
| | 稅務法規概要 Summary of Tax Regulations | 3 | 4 | | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | |
| | 商業套裝軟體(一) Application Software for Business (1) | 1 | 2 | | 2 | | | | | | | | | | | | | | | | | | | | | | |
| | 商業套裝軟體(二) Application Software for Business (2) | 1 | 2 | | | | 2 | | | | | | | | | | | | | | | | | | | | |
| | 財政學 Public Finance | 8 | 8 | | | | | | | | 4 | 4 | | | | | | | | | | | | | | | |
| | 微積分 Calculus | 4 | 4 | | | | | | | | 2 | 2 | | | | | | | | | | | | | | | |
| | 會計報表實務 Analysis of Financial Tatement | 2 | 4 | | | | | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | | | |
| | 貨幣銀行學 Money and Banking | 6 | 6 | | | | | | | | 3 | 3 | | | | | | | | | | | | | | | |
| | 所得稅法規 Income Tax Law | 6 | 6 | | | | | | | | | | | | 3 | | 3 | | | | | | | | | | |
| | 成本會計 Cost Accounting | 6 | 6 | | | | | | | | | | | | 3 | | 3 | | | | | | | | | | |
| | 消費稅法規 Consumption Tax Law | 3 | 3 | | | | | | | | | | | | 3 | | | | | | | | | | | | |
| | 財產稅法規 Property Tax Law | 3 | 3 | | | | | | | | | | | | | | 3 | | | | | | | | | | |
| | 租稅申報服務學習 Service Learning of Tax Return Service | (1) | (2) | | | | | | | | | | | | | | | | | | (2) | | | | | 融入型服務學習課程；不計入畢業最低總學分數中。 | |
| | 租稅申報實務 Practice of Tax Return | 1 | 2 | | | | | | | | | | | | | | | | | | | | 2 | | | | |
| | 審計學 Auditing | 4 | 6 | | | | | | | | | | | | | | | | | | | | 1 | 2 | 1 | 2 | |
| | 稅務會計 Tax Accounting | 4 | 4 | | | | | | | | | | | | | | | | | | | | 2 | | 2 | | |
| 合計 Subtotal | | 68 | 80 | 0 | 0 | 2 | 2 | 8 | 6 | 6 | 4 | 10 | 1 | 10 | 1 | 9 | 0 | 9 | 0 | 3 | 4 | 3 | 2 | | | | |
| 必修合計 Subtotal, Compulsory | | 178 | 206 | 27 | 1 | 23 | 3 | 22 | 8 | 20 | 6 | 20 | 1 | 22 | 1 | 18 | 2 | 18 | 2 | 5 | 4 | 5 | 2 | | | | |

| 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 Yr 1 | | | | 第二學年 Yr 2 | | | | 第三學年 Yr 3 | | | | 第四學年 Yr 4 | | | | | 第五學年 Yr 5 | | | |
| | | | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | 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 | 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 |
| | 英語訓練(畢輔) English Training | 0 | (2) | | | | | | | | | | | | | | | | | | | (2) | | 備註 |
| | 教學專業實習 Practice of Professional Teaching | (10) | (10) | (1) | (1) | | | (1) | (1) | (1) | (1) | | | (1) | (1) | | | (1) | (1) | | | (1) | (1) | 教學輔助學習生，不計入畢業總學分 |
| | 研究專題實習 Practice of Topic Research | (10) | (10) | (1) | (1) | | | (1) | (1) | (1) | (1) | | | (1) | (1) | | | (1) | (1) | | | (1) | (1) | 國科會、科技部、產學合作計畫，不計入畢業總學分 |
| | 教育專案實習 Practice of Educational Case Study | (10) | (10) | (1) | (1) | | | (1) | (1) | (1) | (1) | | | (1) | (1) | | | (1) | (1) | | | (1) | (1) | 教育部、經濟部、勞動部或其他專案計畫，不計入畢業總學分 |
| | 財稅專業選修-微學分 Micro Credits Courses | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | |
| | 會計丙檢實習 Level C Skill Category of Accounting Affairs | 2 | 4 | | 2 | 2 | | | | | | | | | | | | | | | | | | |
| | 商業心理學 Business Psychology | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | |
| | 性別關係 Gender Relations | 2 | 2 | | 2 | | | | | | | | | | | | | | | | | | | |
| | 英語證照輔導(一) English Certificate (1) | 4 | 4 | 2 | 2 | | | | | | | | | | | | | | | | | | | |
| | 英語證照輔導(二) English Certificate (2) | 4 | 4 | | | 2 | 2 | | | | | | | | | | | | | | | | | |
| | 記帳士法規 Certified Public Bookkeepers Laws | 2 | 2 | | | 2 | | | | | | | | | | | | | | | | | | |
| | 日語(一) Japanese (1) | 2 | 2 | | | 2 | | | | | | | | | | | | | | | | | | |
| | 日語(二) Japanese (2) | 2 | 2 | | | | 2 | | | | | | | | | | | | | | | | | |
| | 民法債篇 Civil Contract Law | 2 | 2 | | | | 2 | | | | | | | | | | | | | | | | | |
| | 行政法 Administrative Law | 2 | 2 | | | | 2 | | | | | | | | | | | | | | | | | |
| | 個體經濟學 Microeconomics | 4 | 4 | | | | | | 2 | 2 | | | | | | | | | | | | | | |
| | 會計證照考試輔導 Accounting Certificate Examination Counseling | 4 | 4 | | | | | | 2 | 2 | | | | | | | | | | | | | | |
| | 商法 Commercial Law | 6 | 6 | | | | | | 3 | 3 | | | | | | | | | | | | | | |
| | 民法親屬與繼承篇 Family And Inheritance Laws | 2 | 2 | | | | | 2 | | | | | | | | | | | | | | | | |
| | 應用微積分 Applied Calculus | 4 | 4 | | | | | | | | | | 2 | 2 | | | | | | | | | | |
| | 總體經濟學 Macroeconomics | 4 | 4 | | | | | | | | | | 2 | 2 | | | | | | | | | | |
| | 記帳士證照輔導 Certified Public Bookkeepers Certificate Examination Counseling | 1 | 2 | | | | | | | | | | 2 | | | | | | | | | | | |
| | 公共支出 Public Expenditure Theory | 2 | 2 | | | | | | | | | | 2 | | | | | | | | | | | |
| | 租稅理論 The Theory of Taxation | 2 | 2 | | | | | | | | | | | 2 | | | | | | | | | | |
| | 關稅法規與制度 Customs Regulations and System | 2 | 2 | | | | | | | | | | 2 | | | | | | | | | | | |
| | 財政稅務專題(一) Seminar (1) | 1 | 2 | | | | | | | | | | | | 2 | | | | | | | | | |
| | 財政稅務專題(二) Seminar (2) | 1 | 2 | | | | | | | | | | | | | 2 | | | | | | | | |
| | 高級會計學 Advanced Accounting | 6 | 6 | | | | | | | | | | | | | 3 | 3 | | | | | | | |
| | 民法物權篇 Civil Code-Property | 4 | 4 | | | | | | | | | | | | | 2 | 2 | | | | | | | |
| | 大陸財政與稅務制度 The Public Finance and Taxation System of China | 2 | 2 | | | | | | | | | | | | | | 2 | | | | | | | |
| | 稅務規劃與救濟 Tax Planing and Remedy | 2 | 2 | | | | | | | | | | | | | | 2 | | | | | | | |
| | 稅務研究 Taxation Research | 2 | 2 | | | | | | | | | | | | | | 2 | | | | | | | |
| | 財務管理 Financial Management | 3 | 3 | | | | | | | | | | | | | | 3 | | | | | | | |
| | 證券交易法規與實務 Security Exchange Regulations and Practice | 2 | 2 | | | | | | | | | | | | | | 2 | | | | | | | |
| | 投資學 Investment | 3 | 3 | | | | | | | | | | | | | | | | | 3 | | | | |
| | 財政政策 Fiscal Policy | 2 | 2 | | | | | | | | | | | | | | | | | 2 | | | | |
| | 租稅申報實習 Practice of Tax Return | 1 | 1 | | | | | | | | | | | | | | | | | 1 | | | | 1130509修訂 |
| | 財政稅務校外實習(一) Industry Practice (1) | 4 | 4 | | | | | | | | | | | | | | 2 | 2 | | | | | | |
| | 財政稅務校外實習(二) Industry Practice (2) | 6 | 6 | | | | | | | | | | | | | | 3 | 3 | | | | | | |
| | 財政稅務校外實習(三) Industry Practice (3) | 8 | 8 | | | | | | | | | | | | | | 4 | 4 | | | | | | |
| | 選修合計 Subtotal | 102 | 107 | 5 | 2 | 4 | 2 | 6 | 0 | 8 | 0 | 9 | 0 | 7 | 0 | 10 | 0 | 6 | 2 | 25 | 2 | 19 | 0 | |
| 專業最低總學分數222 (專業選修至少應修44學分) Total Number of Required Credits:222 (Minimum of Electives Required:44Credits) | | | | | | | | | | | | | | | | | | | | | | | | |

- 專業選修課程至少應修44學分。可含外系專業必修及專業選修12學分。不含通識科目。
- 未通過本系財稅專業能力畢業門檻標準者，需於畢業當年度暑假，修讀36小時0學分之「財稅與會計實務訓練」課程，並通過課程測驗後始得畢業。檢定門檻規定詳閱「國立臺北商業大學財稅務系學生財稅專業能力畢業門檻及輔導實施要點」。
- 租稅申報服務學習(原勞作教育)為融入型服務學習課程，不計入畢業最低總學分數。自99學年度起入學之日間部學生，必須至少修習一門服務學習課程始得畢業。有關服務學習課程依本校服務學習課程實施要點辦理。
- 未通過本系英語能力畢業門檻規定(多益檢定450分以上、全民英檢中級初試以上、或其他英文檢定相同等級以上)者，需於畢業當年度修讀一學期0學分每週2小時之「英語訓練」課程，並通過教務中心舉辦的校內英檢後始得畢業。檢定門檻規定詳閱「國立臺北商業大學財稅務系學生英語能力畢業門檻及輔導實施要點」及「國立臺北商業大學學生外國語能力指標檢核要點」。
- 「109學年度起入學之學生須依本校「學術倫理教育課程實施要點」規定，完成學術倫理相關課程達6小時以上，始得畢業。」
- 專業必修及選修科目得視實際情況調整開課學期。
- 財稅專業選修-微學分需參加聽講累積20小時以上，方可申請抵免並計入畢業最低總學分。

本課程科目表業經

本課程科目表經112年4月11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 Apr. 11, 2023.

| 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 Yr 1 | | | | 第二學年 Yr 2 | | | | 第三學年 Yr 3 | | | | | 第四學年 Yr 4 | | | | 第五學年 Yr 5 | | | |
| | | | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | | 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 | 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 |

(112.03/01) 111學年度第2學期第1次系課程委員會審議通過。
(112.03/01) 111學年度第2學期第1次系務會議審議通過。
(112.03/08) 111學年度第2學期第1次院課程委員會審議通過。
(112.03/16) 111學年度第2學期第1次校課程委員會審議通過。
(112.04/11) 111學年度第2學期第1次教務會議審議通過。
(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。