國立臺北商業大學【四技日間部】會計資訊系 課程科目表（114學年度入學新生適用）
Course List for Bachelor of Business Administration (BBA) - 4 Years, Department of Accounting Information, School of Business, National Taipei University of Business
(Applicable to Students Admitted in Fall, 2025)

科目類別 Category	科目名稱 Course Title	學分數 Credit	時數 Hour	AY1上 授課	AY1上 實習	AY1下 授課	AY1下 實習	AY2上 授課	AY2上 實習	AY2下 授課	AY2下 實習	AY3上 授課	AY3上 實習	AY3下 授課	AY3下 實習	AY4上 授課	AY4上 實習	AY4下 授課	AY4下 實習	備註 Remarks
通識科目 Liberal Arts — 基礎必修(語文思辯) Basic required courses (Language) — 國文領域 Chinese	大學國文選(一)(二) Chinese(I)(II)	4	4	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。Each course must be taken in the designated semester, which is subject to the actual arrangement of the General Education Center.
	實用中文與寫作 Practical Chinese and Writing (境外生:實用華語)(for overseas students: Practical Chinese)	2	2					2												
英文領域 English	英文(一)(二) English(I)(II)	4	4	2		2														
	英文(三) English(III)	2	2					2												
核心必修(公民涵養) Core required courses (Citizenship) — 公民意識領域 Citizenship	依通識中心課程公告及實際開課為準 Courses offerings are subject to change due to further approval by the General Education Center. Please refer to "Course Schedule" announced at the General Education Center.	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。且每一領域至少需修習2學分。Each field/domain must be taken in the designated semester, which is subject to the actual arrangement of the General Education Center. At least two credits are required for each field/domain.
永續發展領域 sustainable development		2	2											2						
生活美學領域 Aesthetics		2	2											2						
興趣選修(跨領域選修) Elective courses (Interdisciplinary) — 國際視野 Global views	依通識中心課程公告及實際開課為準 Courses offerings are subject to change due to further approval by the General Education Center. Please refer to "Course Schedule" announced at the General Education Center.	2	2							2										因興趣選修為跨領域課程，故可依學生需求，自行安排跨年度、學期選修，大一起即可自由選修，惟畢業前需修習8學分，且其中2學分需為國際視野之英語文相關(通識教育中心訂定之)課程。Due to the interdisciplinary nature of general education, before graduation students have to take 8 credits in total for elective courses, including a mandatory 2 credits for English-related courses offered by the General Education Center.
社會融合 Social sciences / 自然科學 Science / 應用科學 Applied sciences / 人文藝術 Humanities		6	6							2		2								
體育 Physical Education		0	12	2		2		2		2		2		2						一至三年級為必修，四年級為選修，並計入應修最低畢業學分數內。Compulsory in Yr 1 to Yr 3, Elevtive in Yr 4, PE Graduation credits are included in the minimum graduation requirement.
體育（選修）Physical Education (Elective)		(2)	(4)													(2)		(2)		
全民國防教育軍事訓練 All-Out Defense Education Military Training		(8)	(8)	(2)		(2)		(2)		(2)		(2)		(2)		(2)		(2)		選修(不計入畢業最低總學分數)Elevtive courses (Not included in the minimum graduation requirement.) 實際開課學期，依軍訓室實際排課為準。the semater of courses is subject to the actual arrangement of the Military Education Office.
合計 Subtotal		**26**	**38**	6	0	6	0	8	0	6	0	6	0	6	0	0	0	0	0	
校訂必修 University Requirement	現代商業導論與學習方法 Introduction to Modern Business and Learning Methods	2	2			2														校訂共同必修/2學分
合計 Subtotal		**2**	**2**	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
院必修 College Requirement	經濟學 Economics	4	4	2		2														院訂共同必修/17學分
	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								
合計 Subtotal		**17**	**17**	2	0	6	0	3	0	3	0	3	0	0	0	0	0	0	0	
專業必修 Core Course (Compulsory)	微積分 Calculus	3	3			3														1.一年級「會計學原理」全英語授課 2.專業必修/52學分 3.服務學習不計入畢業最低總學分數 4.品格與領導不計入畢業最低學分數
	會計學原理 Principles of Accounting	3	3	3																
	服務學習(大學部) Service Learning	(1)	(2)	(2)																
	管理學 Management	3	3	3																
	商業軟體應用 Application of Business Software	2	2	2																
	稅務法規 Law of Taxation	3	3					3												
	品格與領導 Character and Leadership	[3]	[3]			[3]														
	中級會計學(二) Intermediate Accounting (II)	4	4					4												
	稅務會計 Tax Accounting	3	3							3										
	會計資訊系統 Accounting Information System	3	3							3										
	中級會計學(三) Intermediate Accounting (III)	4	4							4										
	成本與管理會計 Cost and Management Accounting	6	6							3		3								
	資料庫管理 Database Management	3	3									3								
	高等會計學 Advanced Accounting	6	6									3		3						
	審計學 Auditing	6	6									3		3						
	電腦審計 Computer Auditing	3	3											3						
	會計實務訓練(畢輔) Accounting Practice Training	(2)	(2)													(2)				
合計 Subtotal		**52**	**52**	8	0	6	0	10	0	10	0	12	0	6	0	0	0	0	0	
必修合計 Subtotal, Compulsory		**97**	**109**	16	0	20	0	21	0	19	0	21	0	12	0	0	0	0	0	
校外實習-會計實務實習 Professional Internship in Accounting		[6]	[6]															[6]		會計實務實習/產業職場實習任選一門修習 Must take either one
校外實習-產業職場實習 Work Placement Program		[9]	[9]															[9]		

本課程科目表經114年6月20日教務會議審議通過，適用一一四學年度入學新生
Approved by Academic Affairs Council on June 20, 2025.

科目類別 Category	科目名稱 Course Title	學分數 Credit	時數 Hour	AY1 上 授課	AY1 上 實習	AY1 下 授課	AY1 下 實習	AY2 上 授課	AY2 上 實習	AY2 下 授課	AY2 下 實習	AY3 上 授課	AY3 上 實習	AY3 下 授課	AY3 下 實習	AY4 上 授課	AY4 上 實習	AY4 下 授課	AY4 下 實習	備註 Remarks
專業選修 Elective	租稅申報實務 Practice of Tax Return Filing	3	3							3										一般選修
	會計專業講座 Lecture Series on Accounting Profession	3	3									3								
	英文能力檢定(一) English Proficiency Test (I)	3	3	3																
	英文能力檢定(二) English Proficiency Test (II)	3	3			3														
	民法概要 Introduction to Civil Law	3	3	3																
	公司法 COMPANY LAW	3	3			3														
	投資實務模擬分析 Investment Simulation	3	3							3										
	證券交易法規與實務 Securities Exchange Regulations and Practice	2	2									2								
	國際租稅 International Taxation	3	3							3										審計稅務相關課程
	會計審計法規 Governmental Regulations of Accounting and Auditing	3	3									3								
	商業模式研討 Fundamentals of Business Models	3	3									3								
	內部稽核與公司治理 Internal Audit and Corporate Governance	3	3											3						
	永續報導與碳信 Sustainability reporting and assurance	3	3													3				
	鑑識會計 Forensic Accounting	3	3													3				
	視覺化資料分析 Data Visualization	3	3					3												資訊應用相關課程
	資料探勘 Data Mining	3	3									3								
	資料科學應用 Application of Data Science	3	3											3						
	區塊鏈建置實務 Blockchain Implementation Practice	3	3											3						
	審計創新與科技應用 Audit Innovation and Technology Application	3	3													3				
	英語訓練(畢輔) English Language Practice Training	0	(2)													(2)				
	專業選修-微學分 Micro Course in Elective	[2]	[2]																	專業選修-微學分最高採計2學分 Maximum of 2 credits
	教學專業實習 Practice of Professional Teaching	(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		教學輔助學習生 (不計入畢業最低總學分) Teaching assistant (Credits will be NOT counted toward total credits required for graduation.)
	專題研究實習 Practice of Topic Research	(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		國科會、科技部、產學合作計畫(不計入畢業最低總學分) Research assistant of the MOST projects and industry-academia cooperation projects. Credits will be NOT counted toward total credits required for graduation.
	教育專案實習 Practice of Educational Case Study	(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		教育部、經濟部、勞動部或其他專案計畫 (不計入畢業最低總學分) Research assistant of the MOE projects, MEA projects, ML projects, and other project plans. Credits will be NOT counted toward total credits required for graduation.
合計 Subtotal		56	56	6	0	6	0	3	0	9	0	14	0	9	0	9	0	0	0	

選修合計 Subtotal, Elective	31

畢業最低總學分數128 （專業選修至少應修31學分） Total Number of Required Credits :128 (Minimum of Electives Reqruied:31Credits)

備註1：依「本校服務學習課程實施要點」規定：自99學年度起入學之日間部學生，應於畢業前至少修習一門「服務學習課程」始得畢業，相關規定請詳閱要點。
Remark 1 : Students are required to take service learning before graduation and obtain the graduation qualification. Please refer to the requirement of the university.

備註2：依「本系(科)學生會計專業能力畢業門檻及輔導實施要點」規定：自100學年度起入學之新生應通過本系(科)所訂定之會計專業能力畢業門檻始得畢業，相關規定請詳閱該要點。

備註3：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 3 : According to regeluation 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4：畢業總學分數得採計任一本校教務處通過之學分學程中課程或外系之輔系規定課程至多九學分。（不要求取得修習證明書）

備註5：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 5 : Students are required to take a course of academic ethics before graduation. Please refer to the requirement of the university.

備註6：依本校「學分學程設置辦法」規定，自113學年度起入學之四技日間部學生，在學期間應至少選讀一門學程（含微學程），修畢於學位證書加註學分學程（含微學程）名稱，未修畢者得向教務處申請開列修課證明；成績及格之科目學分得計入應修最低畢業學分數。
Remark 6: Students are required to apply one program (including micro program), the program name (including micro program) will be added to the degree certificate after successfully completing. Those who have not completed it can apply for the Certification of Completion, and subject credits may be included in the minimum number of credits required for graduation.

備註7：113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所列任一資訊能力檢核認定項目，始得畢業。」
Remark 7:Starting from Academic Year 2024, all newly admitted students shall meet at least one of the information literacy certification requirements specified in the NTUB Student Information Literacy Assessment Regulations in order to be eligible for graduation.

備註8:114學年度起入學之學生至多採計9學分之校外實習課程學分。校外實習每1學分應達之時數依本校校外實習相關規定辦理。
Remark 8: Students admitted from the 2025 academic year may include up to 9 credits from off-campus internship courses in their graduation requirements. The number of hours required for each credit of off-campus internship shall be handled in accordance with the school's relevant regulations for off-campus internships.