國立臺北商業大學【二技日間部】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, College 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	授課時數 第一學年 AY 1 上 授課 Lecture	第一學年 AY 1 上 實習 Practice	第一學年 AY 1 下 授課 Lecture	第一學年 AY 1 下 實習 Practice	第二學年 AY 2 上 授課 Lecture	第二學年 AY 2 上 實習 Practice	第二學年 AY 2 下 授課 Lecture	第二學年 AY 2 下 實習 Practice	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	國文 Chinese	2	2	2								依年級規定修課，惟屬學期課程，學期開設時間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.
		英文領域 English	英文 English	2	2			2						
	核心必修 (公民涵養) Core required courses (Citizenship)	生活美學領域 Aesthetics	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，此領域至少需修習2學分。 This 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 this field/domain.
		公民意識/永續發展領域 Citizenship / sustainable development		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。且此兩大領域至少擇一門課程，需修習2學分。 This 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 this field/domain.
	興趣選修 (跨領域選修) Elective courses (Interdisciplinary)	國際視野 Global views 社會融合 Social sciences 自然科學 Science 應用科學 Applied sciences 人文藝術 Humanities	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						趣選修為跨領域課程，故可依學生需求自行選修。自一年級起即可開始修習，學生於畢業前至少須修畢1門，計2學分。 Due to the interdisciplinary nature of general education, students have to take a mandatory 2 credits for elective courses before graduation.
	體育 physical education			0	4	2		2						一年級為必修，二年級為選修，並計入應修最低畢業學分數內。 Compulsory in Yr 1, Elevtive in Yr 2, 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 National Defense Education Military Training			(8)	(8)	(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			10	14	8	0	6	0	0	0	0	0	
專業必修 Core Course (Compulsory)	財務會計 Financial Accounting			6	6	3		3						專業必修/38學分 品格與領導(融入型服務學習)不計入畢業學分數
	公司法規與實務 Regulations and Practice of Company Act			6	6	3		3						
	管理會計個案 Management Accounting Cases			6	6	3		3						
	稅務法規與實務 Tax Laws and Practice			3	3			3						
	證券交易法規與實務 Securities Exchange Regulations and Practices			**2**	2	2								
	電腦審計 Computer Auditing			3	3	3								
	審計實務 Lecture Series on Auditing Practice			3	3			3						
	品格與領導 Character and Leadership			(3)	(3)			(3)						
	應用統計學 Applied Statistics			3	3					3				
	租稅申報實務 Practice of Tax Return Filing			3	3					3				
	流程自動化實務 Process Automation Practice			3	3					3				
	會計實務訓練(畢輔) Accounting Practice Training			(2)	(2)							(2)		
	合計 Subtotal			38	38	14	0	15	0	9	0	0	0	
必修合計 Subtotal, Compulsory				**48**	**52**	**22**	**0**	**21**	**0**	**9**	**0**	**0**	**0**	
專業選修 Elective	校外實習-會計實務實習 Professional Internship in Accounting			[6]	[6]							[6]		必選科目 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]		
	程式設計 Progamming			3	3					3				一般選修
	會計專業講座 Lecture Series on Accounting Profession			3	3	3								
	教學專業實習 Practice of Professional Teaching			(4)	(4)	(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			(4)	(4)	(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			(4)	(4)	(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.

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	授課時數 第一學年 AY 1 上 授課 Lecture	第一學年 AY 1 上 實習 Practice	第一學年 AY 1 下 授課 Lecture	第一學年 AY 1 下 實習 Practice	第二學年 AY 2 上 授課 Lecture	第二學年 AY 2 上 實習 Practice	第二學年 AY 2 下 授課 Lecture	第二學年 AY 2 下 實習 Practice	備註 Remarks
專業選修(續) Elective	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
	英語訓練(畢輔) English Language Practice Training	0	(2)							(2)		
	國際租稅 International Taxation	3	3			3						
	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						審計稅務相關課程
	永續報導與確信 Sustainability reporting and assurance	3	3					3				
	鑑識會計 Forensic Accounting	3	3					3				
	資料科學應用 Application of Data Science	3	3			3						
	資料探勘 Data Mining	3	3			3						
	數位智能審計 DIGITAL INTELLIGENCE AUDITING	3	3					3				資訊應用相關課程
	前瞻會計科技 ADVANCED ACCOUNTING TECHNOLOGIES	3	3					3				
	合計 Subtotal	33	33	3	0	15	0	15	0	0	0	
選修合計 Subtotal, Elective		**31**										
畢業最低總學分數72 （專業選修至少應修24學分） Total Number of Required Credits : 72 (Minimum of Electives Reqruied: 24 Credits)												

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，相關規定請詳閱該要點。
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：Accordinng 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。（不要求取得修業證明書）

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6：113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 6: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7:114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 7: 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.