

國立臺北商業大學【五專日間部】會計與資料科學科 課程科目表（114學年度入學新生適用）
Course List for Associate of Business Administration (ABA)- 5 Years Junior College Program, Department of Business Administration, 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 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 4				
					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。 Each course must be taken in the designated semester, which is subject to the actual arrangement of the General Education Center.
		英文 English	22	24	3		3		3		3		3		3		2	1	2	1					
		本土語文 Native Languages	2	2					2																
	社會領域 Humanities and Social Sciences	地理 Geogrphy	2	2			2																		
		歷史 History	2	2	2																				
		公民與社會 Citizenry and	2	2			2																		
	藝術領域 Arts	藝術生活 Art and Life	2	2			2																		
		音樂 Music	2	2	2																				
	自然領域 Natural Sciences	生物 Biology	2	2					2																
		物理 Physics	1	1							1														
		化學 Chemistrv	1	1							1														
	生活領域 Social Sciences	資訊科技 Technology of Life	2	2			2																		
		生涯規劃 Career Planning	2	2								2													
	數學領域 Mathematics and Statistics	數學 Mathematics	8	8	2		2		2		2														
	體育 Physical Education		8	16	2		2		2		2		2		2		2		2						
體育（選修） Physical Education (Elective)		(2)	(4)																(2)		(2)			不計入畢業最低學分數 Not included in the minimum graduation requirement	
健康與護理 Healthcare		2	2	1		1																			
全民國防教育 National Defense Education		2	2	1		1																			
全民國防教育軍事訓練（選修） National Defense Education Military Training (Elective)		(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		84	96	16	0	20	0	14	0	12	0	10	0	8	0	6	2	6	2	0	0	0	0		
院必修 College Requirement	會計學 Financial Accounting	8	10	3	2	3	2																	院訂共同必修/28學分	
	計算機概論 COMPUTER CONCEPT	2	2	2																					
	經濟學 Economics	6	6								3		3												
	企業組織與管理 Business Organization and Management	3	4					1	1	1	1														
	統計學 Elementary Statistics	6	8													2	2	2	2						
	基礎程式設計 Basic Programming	3	4										2	2											
	合計 // Subtotal		28	34	5	2	3	2	1	1	1	1	3	0	5	2	2	2	2	2	0	0	0		0
	專業必修 Core Course (Compulsory)	商業概論 Introduction to Business	4	4	2		2																		
數位化資料處理 Digitization Data Processing		3	4			2	2																		
公司法 Company Law		3	3					3																	
資料科學概論 Introduction to Data Science		3	3					3																	
稅務法規 Law of Taxation		4	6					1	2	1	2														
中級會計學(一) Intermediate Accounting (I)		5	7					3	4																
中級會計學(二) Intermediate Accounting (II)		5	7							3	4														
中級會計學(三) Intermediate Accounting (III)		2	3									1	2												
中級會計學(四) Intermediate Accounting (IV)		2	3											1	2										
微積分 Calculus		4	6									1	2	1	2										
稅務會計 Tax Accounting		4	6									1	2	1	2										
會計資訊系統 Accounting Information System		3	4									1	1	1	1										
資料庫概論 Introduction to Database		2	3									1	2												
人工智慧概論 Introduction to Artificial Intelligence		3	3											3											
財務報表分析 Financial Statement Analysis		3	4														1	1	1	1					
機器學習概論 Introduction to Machine Learning		3	3														3								

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				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	
	財務管理 Financial Management	4	4													2		2							
	成本與管理會計學 Cost and Managerial Accounting	8	10																	3	2		3	2	
	高等會計學 Advanced Accounting	8	10													3	2	3	2						
	電腦審計概論 Introduction to Computer Auditing	3	3																3						
	實務專題 Practical Project	2	2																2						
	審計學 Auditing	6	8																2	2		2	2		
	會計實務訓練(畢輔) Accounting Practice Training	0	(2)																			(2)			
	服務學習(專科部) SERVICE LEARNING	(1)	(1)																						
	稅務實務訓練 Tax Practice Training	1	1																				1		
合計 // Subtotal	85	107	2	0	4	2	10	6	4	6	5	9	7	7	9	3	6	3	10	4	6	4			
必修合計 // Subtotal, Compulsory		197	237	23	2	27	4	25	7	17	7	18	9	20	9	17	7	14	7	10	4	6	4		
專業選修 Elective	民法概要 Introduction to Civil Law	3	3					3																	
	商事法 Business Law	3	3							3															
	多媒體概論 Introduction to Multimedia	3	3			3																			
	電子商務概論 Electronic Commerce	3	3					3																	
	行銷學 Marketing	4	4													2		2							
	英語訓練(畢輔) English Language Practice	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	(10)	0	(1)		(1)		(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	(10)	0	(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	(10)	0	(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.
	會計丙級檢定 Training for Basic Accounting	4	4	2		2																			
	記帳士法規與實務 Cpb Laws and Practice	3	3										3												審計稅務相關課程
	永續發展概論 Introduction to Sustainable Development	3	3																3						
	企業資源規劃 Enterprise Resource Planning	3	3															3							
資料科學應用 Application of Data Science	3	3																3						資訊應用相關課程	
資訊安全與管理 Information Security and	3	3																	3						
合計 // Subtotal	35	35	2	0	5	0	6	0	3	0	0	0	3	0	2	0	8	0	6	0	0	0	0		
選修合計 Subtotal, Elective (至少應修 Minimum of Electives Required)		25																							
畢業最低總學分數222(專業選修至少應修25學分) Total Number of Required Credits : 222 (Minimum of Electives Required: 25 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。
Remark1: 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「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。
Remark2: According to 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。
Remark3: Students are required to take a course of academic ethics before graduation. Please refer to the requirement of the university.

備註4: 選修外系學程或輔系課程，得認列九學分為本系畢業學分。

備註5: 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內擇一資訊能力檢核認定項目，始得畢業。
Remark6: Students must comply with the provisions of the school's "Student Information Ability Assessment Measures" and must complete one of the information competency assessment and certification items in the regulations before graduation in order to graduate.