國立臺北商業大學【四枝日間部】 財政稅務条 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 Program, Department of Public Finance and Tax Administration, School of Business , National Taipei University of Business (Applicable to Students Admitted in Fall or Spring, 2025)

							Applic	able to	o Stud	ents A			ll or S									I
									授 課 時 數 Contact Hour													
科目類別/領域		科目名稱	學分	時			學年 AY 1				5年 AY 2		_		年 AY		_	5四學	_		備註	
1	計日 研 が が		Course Title	數	數 Hour		Ł all	下 Spring			Ł all	下 Spring		上 下 Fall Spri							F ing	Remarks
				Credit		授課	實習	授課	實習	授課	實習	授課	實習 Practice	授課	實習 Practice	授課	實習 Practice	授課 Lecture	實習 Practice	授課	實習 Practice	
			大學國文選(一)(二)			Lecture	Practice	Lecture	Practice	Lecture	Practice	Lecture	Practice	Lecture	Practice	Lecture	Practice	Lecture	Practice	Lecture	Practice	
	基礎必修	國文領域 Chinese	Chinese	4	4	2		2														体作加到产作和,体现的利用。 (A S A A A A A A A A A A A A A A A A A
	(語文思辨) Basic Required Courses (Language)	Cinnese	Practical Chinese and Writing	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。 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	英文(一)(二) English(I)(II)	4	4	2		2														
		English	英文(三) English(III)	2	2					2												
	核心必修	公民意識領域 Citizenship	依通識中心課程公告及實際	2	2											2						依年級規定修課,惟學期課程,依通議中心實際排課 毒準。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
	(公民涵養) Core Required	水續發展領域	開課為準 Courses offerings are subject to change due	2	2									2								
	Courses	Sustainable Development 生活美學領域	to further approval by the General Education Center. Please refer to "Course Schedule" announced at the General																			
通識科目 (一般科目) Liberal Arts (Compulsory)	(Citizenship)	Aesthetics	Education Center.	2	2									2								least two credits are required for each field/domain.
		國際視野 Global Views		2	2							2										
	興趣選修	社會融合 Social Sciences	依通識中心課程公告及實際																			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
	(跨領域選修)	自然科學	間課為準 Courses offerings are subject to change due to further approval by the General Education Center. Please refer to "Course Schedule" amounced at the General Education Center.	e	6			H		2						2						需修畢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。
	Elective Courses (Interdisciplinar	Sciences		6						2		2				- 2						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,
	у)	應用科學 Applied Sciences																				including a mandatory 2 credits for English-related courses offered by the General Education Center.
		人文藝術 Humanities																				are deficial Education ecities.
	體育 Physical Educati		•	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
	體育(選修)			(2)	(2)	1												(2)		(2)		畢業學分數內。 Compulsory in Yr 1 to Yr 3, Elevtive in Yr 4, PE Graduation credits
	*	Physical Education (Elective)																		()		are included in the minimum graduation requirement. 選修。不計入畢業最低總學分數
	全民國防教育軍事訓練 All-Out Defense Education Military Training			(8)	(8)	(2)		(2)		(2)		(2)						L				Elevtive courses (Not included in the minimum graduation requirement.)
	승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	現代商業導論與學習方法			2	2			2														
	Introduction to Business and Learning Methods																					
Requirement		Su	btotal	2	2	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
	中級會計學(一) Intermediate Accounting (1)			6	6	3		3														
	統計學 Statistics			6	6	3		3														
院必修 College Requirement	個體經濟學 Microeconomics			4	4					2		2										
	程式設計 Programming			3	3							3										
	財務管理			3	3											3						
	Financial Management 숨하			22	22	6	0	6	0	2	0	5	0	0	0	3	0	0	0	0	0	
	微積分	,	D. 0				U		U	2	U	J	U	U	U	3	U	U	U	U	U	
	Calculus 租稅法總論			6	6	3		3														
	Tax Law			4	4	2		2														
	民法總則 General Principles of Civil Law			2	2	2																
	民法親屬與繼承篇 Family And Inheritance Laws			2	2			2														
	中級會計學(二) Intermediate Accounting (2)			6	6					3		3										
	財政學 Public Finance			6	6					3		3										
	商事法			4	4					2		2										
	Commercial Law 稅務會計			3	3									3								
	Tax Accounting 總體經濟學																					
	Macroeconomics 所得稅法規與制度			4	4					 				2		2						
	Income Tax Law and System			4	4					2		2										
	財産稅法規與制度 Property Tax Law and System			3	3									3								
	消費稅法規與 Consumption Tax La	消費稅法規與制度 Consumption Tax Law and System			3		L		L		L	L			L	3		L			L	
		租稅申報服務學習			(2)								(2)									融入型服務學習課程;不計入畢業最低總學分數中。
	Service Learning of		c 수하	(2)																		Not included in the minimum graduation requirement.
		合計 Subtotal 必修合計			47	7	0	7	0	10	0	10	0	8	0	5	0	0	0	0	0	
	***************************************	Subtotal,	多合計 Compulsory	97	109	19	0	21	0	20	0	21	0	14	0	14	0	0	0	0	0	
	英語訓練(畢輔 English Training			0	(2)		L		L		L	L			L			(2)		(2)	L	
	教學專業實習			(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		教學輔助學習生,不計入畢業總學分 Teaching assistant (Credits will be NOT counted toward total credits
	Practice of Profe	ssional Teachin	g	(0)	(0)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		required for graduation.)
	研究專題實習			(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		國科會、科技部、產學合作計畫,不計入畢業總學分 Research assistant of the MOST projects and industry-academia
	Practice of Topic	Research		(0)	(3)			(1)		(1)		(1)		(1)		(1)		(1)		(1)		cooperation projects. Credits will be NOT counted toward total credits required for graduation.
																						教育部、經濟部、勞動部或其 他專案計畫,不計入畢業總
	教育專案實習 Practice of Educati	onal Case Study		(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		學分 Research assistant of the MOE projects, MEA projects, ML projects, and other project plans. Credits will be NOT counted toward total
	ni ko w w ·																					and other project plans. Credits will be NOT counted toward total credits required for graduation.
	財稅專業選修-微學分 Micro Credits Courses			[1]	[1]	[1]																
	品格領導講座 Characterictics Leadership Lectures			2	2			2														
	經濟學 Economics			4	4	2		2														
ı <u>l</u>			1					l——	L	L		1	L	I	1		<u> </u>	<u> </u>		1		

		c69		授 課 時 數 Contact Hour																	
;	科目類別/領域	科目名稱	學 分 數 Credit	時		与一學 上		7 1 F	第二學年					第三學年AY3 上 下					年 AY		備註
	Category	Course Title		數 Hour		all		ring	上 Fall		下 Spring				r ring			上 下 all Spri		Remarks	
					授課	實習 Practice	授課	實習 Practice	授課	實習 Practice	授課 Lecture	實習 Practice	授課	實習 Practice	授課	實習 Practice	授課	實習 Practice	授課	實習 Practice	
	法學緒論		2	2	2																
	Introduction into Legal Concepts 中華民國憲法	i																			
	Constitution		2	2			2														
	投資學 Investment		3	3					3												
	證券交易法規與實務 Security Exchange Regulations and Practice		2	2					2												
	會計專題研究 The Research of Accounting			2					2												
	行政法 Administrative Law			2					2												
	行政程序法 Administrative Procedure Law			2							2										
	記帳士法規			2							2										
	Certified Public Bookkeepers Laws 審計專題研究			2							2										
	The Research of Auditing 成本與管理會計		2	4									2		2						
	Cost and Managerial Accounting 審計學		4	4									2		2						
	Auditing 商用套裝軟體		1																		
專業選修	Application Software for Business		4	4									2		2						
Elective	財務報表分析 Analysis of Financial Statement		3	3									3								
	稅務查核實務 Tax Auditing of Profit-Seeking Enterprise		3	3											3						
	租稅管理專題研究 Tax Management		3	3													3				
	財政稅務專題 Seminar		2	2													2				
	福利經濟學		2	2													2				
	Welfare Economics 租稅各論		2	2															2		
	Theory of Taxation 國際租稅實務		3	3															3		
	International Tax Practice 職場實務實習(一)		+																3		
	Practicum of Career Practice (1)		[4]	[4]																	
	職場實務實習(二) Practicum of Career Practice (2)		[6]	[6]																	
	職場實務實習(三) Practicum of Career Practice (3)		[8]	[8]																	
	租税申報實習 Practice of Tax Return		[1]	[1]																	
	所得稅申報實習		[2]	[2]																	
	Practice of Income Tax 校外實習(1)		[2]	[2]																	
	Industry Practice (1) 校外實習(2)																				
	Industry Practice (2) 校外實習(3)		[4]	[4]																	
	Industry Practice (3)		[6]	[6]					 										<u> </u>		
	校外實習(4) Industry Practice (4)		[8]	[8]																	
	校外實習(5) Industry Practice (5)		[10]	[10]																	
	校外實習(6) Industry Practice (6)		[12]	[12]																	
	校外實習(7) Industry Practice (7)		[14]	[14]																	
	校外實習(8)			[16]																	
	Industry Practice (8) 校外實習(9)		[16] [18]																		
		合計	55	55	4	0	6	0	9	0	6	0	9	0	9	0	7	0	5	0	
		, Elective	33	33											,	U		0	3	U	
	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 Required: 33 Credits)												s Reqri	ied: 33	Credit	s)					

1、專業選修課程至少應修31學分,可含外系專業必修及專業選修12學分,不含通識科目。 Minimum of Electives Reqruied: 33 Credits, students are allowed to take at least 12 credits from other programs and departments.

2、未通過本系財稅專業能力畢業門框標準者,需於畢業當年度暑假, 修讀36小時 0 學分「財稅與會計實務訓練」課程,並通過課程測驗後始得畢業。檢定門框規定請詳閱「國立臺北商業大學財政稅務条學 生財稅專業能力畢業門檻及輔導實施要點」。

For the certification threshold regulations, please read the "Graduation Thresholds and Coaching Implementation Points for Students of the Department of Finance and Taxation of the National Taipei University of Commerce's Finance and Taxation Professional Competencies".

- 3、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。
- Students are required to take service learning before graduation and obtain the graduation qualification. Please refer to the requirement of the university.

 4、未通過本系英語能力畢業門檻規定(多益檢定550分以上、全民英檢中級複試以上,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,並通過教發中 心舉辦的核內英檢後始得畢業。檢定門權規定請詳閱「國立臺北商業大學財政稅務系學生英語能力畢業門權及輔導實施要點」及「國立臺北商業大學學生外國語言能力指標檢核要點」 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.

 5、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。
- Students are required to take a course of academic ethics before graduation. Please refer to the requirement of the university. 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。
 - 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 in in the regulations before graduation in order to graduate.
- 7、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:成绩及格之并^目學分得計入應修最低畢業學分數內。 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. 8、專業必修及專業選修科目得視實際情況調整開課學期別。
- Given practical circumstances, adjustments can be made to compulsory and elective courses regarding what semester to start them. 9、財稅專業遷移-微學分寓參加聽講累積20小時以上,方可申請抵免並計入畢業最低總學分。
- Micro credits must be accumulated for more than 20 hours in lectures before they can be applied for credits and counted towards the minimum total credits for graduation. 10、114學年度起入學之學生至多採計9學分之校外會習課程學分。校外會習經1學分應達之時數依本校校外會習相關規定辦理。