

國立臺北商業大學【二技日間部】財政稅務系 課程科目表（114學年度入學新生適用）
Course List for Bachelor of Business Administration (BBA) - 2 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)

科目類別/領域 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 AY 1				第二學年 AY 2					
						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		
通識科目 (一般科目) (Compulsory)	基礎必修 (語文思辨) Basic Required Courses	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)	公民意識/永續發展領域 Citizenship / sustainable development	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，惟屬學期課程，學期開設時間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.	
		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.
	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						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.	
		社會融合 Social Sciences													
		自然科學 Sciences													
		應用科學 Applied Sciences													
		人文藝術 Humanities													
	體 育 Physical Education				0	4	2		2						
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)		選修。不計入畢業最低總學分數 Elective courses (Not included in the minimum graduation requirement.)	
合計 Subtotal				10	14	8	0	6	0	0	0	0	0		
專業必修 Core Course (Compulsory)	所得稅法規與制度 Income Tax Law and System			4	4	2		2							
	消費稅法規與制度 Consumption Tax Law and System			3	3	3									
	稅務會計實務 Practice of Tax Accounting			2	2	2									
	公共支出論 Public Expenditure Theory			2	2	2									
	租稅理論 The Theory of Taxation			2	2			2							
	財產稅法規與制度 Property Tax Law and System			3	3			3							
	稅務查核實務 Tax Auditing of Profit-Seeking Enterprise			3	3			3							
	租稅規劃專題研究 Tax Planning			2	2					2					
	租稅申報服務學習 Service Learning of Tax Return Service			(2)	(2)				(2)					融入型服務學習課程；不計入畢業最低總學分數中。 Not included in the minimum graduation requirement.	
	稅務法規 Tax Law			[1]	[2]	[2]								未修讀過此兩科目者，須先修讀之；算入畢業之選修學分數中。 Those who have not taken these two subjects must take them first; they will be counted in the number of elective credits for graduation.	
	財政學 Syllabus of Public Finance			[1]	[2]	[2]									
	合計 Subtotal			21	21	9	0	10	0	2	0	0	0	0	
	必修合計 Subtotal, Compulsory			31	35	17	0	16	0	2	0	0	0	0	
	英語訓練(學輔) English Training			0	(2)					(2)		(2)			
	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、勞動部或具 他專案計畫，不計入畢業總學分 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.	
	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							
	英語證照輔導 English Certificate			4	4	2		2							
	民法物權篇 Civil Code-Property			4	4	2		2							
	貨幣銀行學 Money and Banking			3	3	3									
	管理學 Management			3	3	3									
	財務報表分析 Analysis of Financial Statement			3	3	3									
	證券交易法規與實務 Security Exchange Regulations and Practice			2	2	2									
	記帳士法規 Certified Public Bookkeepers Laws			2	2			2							
	行政程序法 Administrative Procedure Law			2	2			2							

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- 專業選修課程至少應修41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 Required: 41 Credits, students are allowed to take at least 12 credits from other programs and departments.
- 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「財稅與會計實務訓練」課程，並通過課程測驗後始得畢業。檢定門檻規定請詳閱「國立臺北商業大學財政稅務系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".
- 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.
- 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校內英檢後始得畢業。檢定門檻規定請詳閱「國立臺北商業大學財政稅務系學生英語能力畢業門檻及輔導實施要點」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 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.
- 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.
- 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 items in the regulations before graduation in order to graduate.
- 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.
- 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。
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.
- 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。
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.