

國立臺北商業大學【碩士班】財政稅務系碩士班 課程科目表（114 學年度入學新生適用）
Course List for Master of Economics and Taxation (MET) 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 Category | 科目名稱 Course Title | 學 分 數 Credit | 時 數 Hour | 授 課 時 數 | | | | | | | | 備註 Remarks |
|---|---|-----------------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|--|
| | | | | 第一學年 AY 1 | | | | 第二學年 AY 2 | | | | |
| | | | | 上 | | 下 | | 上 | | 下 | | |
| | | | | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | |
| 必修 Core Course (Compulsory) | 國際租稅規劃 International Tax Planning | 3 | 3 | 3 | | | | | | | | 12學分(4門) Core Course required:12 Credits (不含論文6學分) (excluding thesis 6 credits) |
| | 經濟理論與政策 Theory and Policy of Economic | 3 | 3 | 3 | | | | | | | | |
| | 財政理論與政策 Public Policy and Finance | 3 | 3 | | | 3 | | | | | | |
| | 稅務管理與科技查核專題研討 Seminar on Tax Management and Technology Auditing | 3 | 3 | 3 | | | | | | | | |
| | 論文 Dissertation | (6) | (6) | | | | | (3) | | (3) | | |
| | 合計 Subtotal | 12 | 12 | 9 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | |
| | 必修合計 Subtotal, Compulsory | 12 | | | | | | | | | | |
| 必修12學分+論文6學分 Core Course required: 12 Credits + Thesis 6 credits | | | | | | | | | | | | |
| 選修 Elective | 計量經濟學 Econometrics | 3 | 3 | 3 | | | | | | | | 選修24學分(8門) Electives Reqruiod: 24 Credits |
| | 租稅理論與制度 Theory and Instituitons on Taxation | 3 | 3 | 3 | | | | | | | | |
| | 財產稅專題研究 Seminar on Property Taxes | 3 | 3 | | | 3 | | | | | | |
| | 所得稅專題研究 Seminar on Income Taxes | 3 | 3 | | | 3 | | | | | | |
| | 租稅法案例研討 Case Study on Tax Law | 3 | 3 | | | 3 | | | | | | |
| | 多變量分析 Multivariate Analysis | 3 | 3 | | | 3 | | | | | | |
| | 決策科學 Decision Science | 3 | 3 | | | 3 | | | | | | |
| | 租稅專題研討 Tax Research | 3 | 3 | | | | | | 3 | | | |
| | 租稅爭訟案例研討 Case Study on Tax Litigations and Remedies | 3 | 3 | | | | | 3 | | | | |
| | 數量方法專題研討 Seminar Quantitative Methods | 3 | 3 | | | | | 3 | | | | |
| | 消費稅專題研究 Seminar on Consumption Taxes | 3 | 3 | | | | | 3 | | | | |
| | 合計 Subtotal, Elective | 33 | 33 | 6 | 0 | 15 | 0 | 9 | 0 | 3 | 0 | |
| | 畢業最低總學分數36（不含論文6學分）（選修至少應修24學分） Total Number of Required Credits：36 (Excluding Thesis 6 credits) (Minimum of Electives Reqruiod: 24 Credits) | | | | | | | | | | | |

備註1：外所選修學分數認列6學分，且須經系主任同意方得抵免選修學分。
Students are allowed to take at least 12 credits from other programs and departments.

備註2：109學年度起入學之學生須依本校「研究生學術倫理教育實施要點」規定，完成學術倫理教育相關課程達6小時以上，始得申請論文學位考試。
According to the "Guidelines for Academic Research Ethics Education Course", students are required to complete the Research Ethics Education course (more than 6 hours) to apply for a dissertation exam.

備註3：113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.