

國立臺北商業大學【五專日間部】財政稅務科 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 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 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 5 | | | |
| | | | | | 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 | 2 | 2 | | | | | 2 | | | | | | | | | | | | | | | | |
| | 數學領域 Mathematics and Statistics | 數學一 Mathematics (I) | 6 | 6 | 3 | | 3 | | | | | | | | | | | | | | | | | | |
| | | 地理 Geogrophy | 2 | 2 | | | 2 | | | | | | | | | | | | | | | | | | |
| | 社會領域 Humanities | 歷史 History | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | |
| | | 公民與社會 Citizenry and Society | 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 Chemistry | 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 | | | | | | | | | | | |
| | 體育 Physical Education | | 8 | 16 | 2 | | 2 | | 2 | | 2 | | 2 | | 2 | | 2 | | 2 | | | | | | 一至四年級必修，五年級為選修。 Compulsory in Yr 1 to Yr 4, Elective in Yr 5 每學期1學分2小時，並計入應修最低畢業學分數內。 PE Graduation 1 credit hour (2 contact hours) per semester, and included in the minimum graduation requirement. |
| 體育（選修） Physical Education (Elective) | | (2) | (4) | | | | | | | | | | | | | | | (2) | | (2) | | | | | |
| 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) | | 選修(不計入畢業最低總學分數) Elective 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 semester of courses is subject to the actual arrangement of the Military Education Office. | |
| 合計 Subtotal | | | 82 | 94 | 21 | 0 | 17 | 0 | 12 | 0 | 10 | 0 | 8 | 0 | 10 | 0 | 6 | 2 | 6 | 2 | 0 | 0 | 0 | 0 | |
| 院必修 College Compulsory | 會計學 Accounting | | 8 | 10 | 3 | 2 | 3 | 2 | | | | | | | | | | | | | | | | | |
| | 計算機概論 Introduction of Computer Science | | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | |
| | 基礎程式設計 Basic Programming | | 2 | 2 | | | | | 2 | | | | | | | | | | | | | | | | |
| | 經濟學 Economics | | 6 | 8 | | | | | 2 | 2 | 2 | 2 | | | | | | | | | | | | | |
| | 企業組織與管理 Business Management | | 4 | 4 | | | | | | | | | 2 | | 2 | | | | | | | | | | |
| | 統計學 Statistics | | 6 | 6 | | | | | | | | | | | | | 3 | | 3 | | | | | | |
| | 合計 Subtotal | | | 28 | 32 | 5 | 2 | 3 | 2 | 2 | 2 | 4 | 2 | 2 | 0 | 2 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| 專業必修 Core (Compulsory) | 法學緒論 Introduction into Legal Concepts | | 2 | 2 | | | 2 | | | | | | | | | | | | | | | | | | |
| | 民法總則 General Principles of Civil Law | | 2 | 2 | | | | | 2 | | | | | | | | | | | | | | | | |
| | 數學二 Mathematics (2) | | 6 | 6 | | | | | 3 | | 3 | | | | | | | | | | | | | | |
| | 中級會計學 Intermediate Accounting | | 6 | 10 | | | | | 2 | 3 | 2 | 3 | | | | | | | | | | | | | |
| | 稅務法規概要 Summary of Tax Regulations | | 3 | 4 | | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | | | |
| | 商業套裝軟體(一) Application Software for Business (1) | | 1 | 2 | | | | 2 | | | | | | | | | | | | | | | | | |
| | 商業套裝軟體(二) Application Software for Business (2) | | 1 | 2 | | | | | 2 | | | | | | | | | | | | | | | | |
| | 財政學 Public Finance | | 8 | 8 | | | | | | | | | 4 | | 4 | | | | | | | | | | |
| | 微積分 Calculus | | 4 | 4 | | | | | | | | | 2 | | 2 | | | | | | | | | | |
| | 會計報表實務 Analysis of Financial Tatement | | 2 | 4 | | | | | | | | | 1 | 1 | 1 | 1 | | | | | | | | | |
| | 貨幣銀行學 Money and Banking | | 6 | 6 | | | | | | | | | 3 | | 3 | | | | | | | | | | |
| | 所得稅法規 Income Tax Law | | 6 | 6 | | | | | | | | | | | | | 3 | | 3 | | | | | | |
| | 成本會計 Cost Accounting | | 6 | 6 | | | | | | | | | | | | | 3 | | 3 | | | | | | |
| | 消費稅法規 Consumption Tax Law | | 3 | 3 | | | | | | | | | | | | | 3 | | | | | | | | |
| | 財產稅法規 Property Tax Law | | 3 | 3 | | | | | | | | | | | | | | | 3 | | | | | | |
| | 租稅申報服務學習 Service Learning of Tax Return Service | | (1) | (1) | | | | | | | | | | | | | | | (1) | | | | | | 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. |
| | 租稅申報實務 Practice of Tax Return | | 1 | 2 | | | | | | | | | | | | | | | | | 2 | | | | |
| | 審計學 Auditing | | 4 | 6 | | | | | | | | | | | | | | | | | 1 | 2 | 1 | 2 | |
| | 稅務會計 Tax Accounting | | 4 | 4 | | | | | | | | | | | | | | | | | 2 | | 2 | | |
| | 合計 Subtotal | | | 68 | 80 | 0 | 0 | 2 | 2 | 8 | 6 | 6 | 4 | 10 | 1 | 10 | 1 | 9 | 0 | 9 | 0 | 3 | 4 | 3 | 2 |

| 科目類別 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 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 5 | | | | |
| | | | | 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 | | | |
| | 必修合計 Subtotal, Compulsory | 178 | 206 | 26 | 2 | 22 | 4 | 22 | 8 | 20 | 6 | 20 | 1 | 22 | 1 | 18 | 2 | 18 | 2 | 3 | 4 | 3 | 2 | |
| 專業選修 Electives | 英語訓練(畢輔) English Training | 0 | (2) | | | | | | | | | | | | | | | | | (2) | | (2) | | |
| | 教學專業實習 Practice of Professional Teaching | (10) | (10) | (1) | | (1) | | (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 required for graduation.) |
| | 研究專題實習 Practice of Topic Research | (10) | (10) | (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) | (10) | (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] | | | | | | | | | | | | | | | | | | | | |
| | 會計丙檢實習 Level C Skill Category of Accounting Affairs | 2 | 4 | | 2 | | 2 | | | | | | | | | | | | | | | | | |
| | 商業心理學 Business Psychology | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | |
| | 性別關係 Gender Relations | 2 | 2 | | | 2 | | | | | | | | | | | | | | | | | | |
| | 英語證照輔導(一) English Certificate (1) | 4 | 4 | 2 | | 2 | | | | | | | | | | | | | | | | | | |
| | 英語證照輔導(二) English Certificate (2) | 4 | 4 | | | | | 2 | | 2 | | | | | | | | | | | | | | |
| | 記帳士法規 Certified Public Bookkeepers Laws | 2 | 2 | | | | | 2 | | | | | | | | | | | | | | | | |
| | 民法債篇 Civil Contract Law | 2 | 2 | | | | | | | 2 | | | | | | | | | | | | | | |
| | 行政法 Administrative Law | 2 | 2 | | | | | | | 2 | | | | | | | | | | | | | | |
| | 個體經濟學 Microeconomics | 4 | 4 | | | | | | | | | 2 | | 2 | | | | | | | | | | |
| | 會計證照考試輔導 Accounting Certificate Examination Counseling | 4 | 4 | | | | | | | | | 2 | | 2 | | | | | | | | | | |
| | 商事法 Commercial Law | 6 | 6 | | | | | | | | | 3 | | 3 | | | | | | | | | | |
| | 民法親屬與繼承篇 Family And Inheritance Laws | 2 | 2 | | | | | | | | | 2 | | | | | | | | | | | | |
| | 應用微積分 Applied Calculus | 4 | 4 | | | | | | | | | | | | | 2 | | 2 | | | | | | |
| | 總體經濟學 Macroeconomics | 4 | 4 | | | | | | | | | | | | | 2 | | 2 | | | | | | |
| | 公共支出 Public Expenditure Theory | 2 | 2 | | | | | | | | | | | | | 2 | | | | | | | | |
| | 租稅理論 The Theory of Taxation | 2 | 2 | | | | | | | | | | | | | | | 2 | | | | | | |
| | 民法物權篇 Civil Code-Property | 4 | 4 | | | | | | | | | | | | | | | | | 2 | | 2 | | |
| | 稅務規劃與救濟 Tax Planing and Remedy | 2 | 2 | | | | | | | | | | | | | | | | | 2 | | | | |
| | 財務管理 Financial Management | 3 | 3 | | | | | | | | | | | | | | | | | 3 | | | | |
| | 投資學 Investment | 3 | 3 | | | | | | | | | | | | | | | | | | | 3 | | |
| | 租稅申報實習 Practice of Tax Return | [1] | [1] | | | | | | | | | | | | | | | | | | | | | |
| | 校外實習(1) Industry Practice (1) | [2] | [2] | | | | | | | | | | | | | | | | | | | | | |
| | 校外實習(2) Industry Practice (2) | [4] | [4] | | | | | | | | | | | | | | | | | | | | | |
| | 校外實習(3) Industry Practice (3) | [6] | [6] | | | | | | | | | | | | | | | | | | | | | |
| | 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) Industry Practice (8) | [16] | [16] | | | | | | | | | | | | | | | | | | | | | |
| | 校外實習(9) Industry Practice (9) | [18] | [18] | | | | | | | | | | | | | | | | | | | | | |
| | 選修合計 Subtotal | 60 | 62 | 4 | 2 | 4 | 2 | 4 | 0 | 6 | 0 | 9 | 0 | 7 | 0 | 6 | 0 | 6 | 0 | 7 | 0 | 5 | 0 | |
| 畢業最低總學分數222 (專業選修至少應修44學分) Total Number of Required Credits:222 (Minimum of Electives Required:44Credits) | | | | | | | | | | | | | | | | | | | | | | | | |

| 科目類別 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 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 5 | | | | |
| | | | | 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 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

- 1、專業選修課程至少應修44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: 44 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檻標準者，需於畢業當年度暑假，修讀36小時0學分之「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".
- 3、租稅申報服務學習(原勞作教育)為融入型服務學習課程，不計入畢業最低總學分數，自99學年度起入學之日間部學生，必須至少修習一門服務學習課程始得畢業，有關服務學習課程依本校服務學習課程實施要點辦理。
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450分以上、全民英檢中級初試以上，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.
- 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 items in the regulations before graduation in order to graduate.
- 7、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.
- 8、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.
- 9、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.