國立臺北商業大學【碩士班】會計資訊系碩士班 課程科目表（114 學年度入學新生適用）

Course List for Master of Accountancy and Taxation (MAT), Department of Accounting Information, 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	學分數 Credit	時數 Hour	授課時數 Contact Hour 第一學年 AY 1 上 Fall 授課 Lecture	實習 Practice	下 Spring 授課 Lecture	實習 Practice	第二學年 AY 2 上 Fall 授課 Lecture	實習 Practice	下 Spring 授課 Lecture	實習 Practice	備註 Remarks
必修 Compulsory	財務會計研討 Seminar on Financial Accounting	3	3	3								專業必修12學分 Core Course required: OO Credits （不含論文） (excluding thesis 6 credits)
	研究方法 Research Method	3	3	3								
	管理會計研討 Seminar on Management Accounting	3	3	3								
	計量經濟學 Econometrics	3	3			3						
	論文 Thesis	(6)	(6)					(3)		(3)		
	合計 Subtotal	12	12	9	0	3	0	0	0	0	0	
	必修合計 Subtotal, Compulsory	12	12	9	0	3	0	0	0	0	0	
專業選修 Elective	國際租稅實務研討 Seminar on International Taxation	3	3	3								稅務實務模組 Taxation Practice Module
	租稅管理研討 Seminar on Tax Management	3	3					3				
	租稅爭訟案例研討 Case Study on Tax Disputes and Litigation	3	3							3		
	永續報導與評價 Sustainability Reporting and Evaluation	3	3	3								會計專業模組 （審計專題研討、成本管理與績效評估為全英語授課課程） Accounting Professional Module (Audit Seminar, Cost Management and Performance Evaluation are taught entirely in English)
	公司治理專題研討 Seminar on Corporate Governance	3	3	3								
	審計專題研討 Seminar on Auditing	3	3			3						
	證券市場制度與實務 System and Practice of Securities Market	3	3					3				
	管理控制系統 Management Control System	3	3					3				
	成本管理與績效評估 Cost Management and Performance Evaluation	3	3			3						
	會計資訊系統研討 Seminar on Accounting Information System	3	3	3								資訊應用模組 Information Application Module
	電腦審計與稽核 Computer Auditing	3	3			3						
	區塊鏈技術與應用 Blockchain Technology and Application	3	3					3				
	實證研究方法 Seminar on Empirical Research Methods	3	3					3				
一般選修 Elective	專題研究實習 Research Assistantship	(4)	(4)	(1)		(1)		(1)		(1)		選修 Elective
	教學專業實習 Teaching Assistantship	(4)	(4)	(1)		(1)		(1)		(1)		
	教育專案實習 Education Assistantship	(4)	(4)	(1)		(1)		(1)		(1)		
	合計 Subtotal, Elective	39	39	12	0	9	0	15	0	3	0	

畢業最低總學分數39（專業選修至少應修27學分）（不含畢業論文6學分）
Total Number of Required Credits :39 (excluding thesis 6 credits)　　(Minimum of Electives Reqruied: 27 Credits)

備註1. 最低畢業學分數：39學分(不含碩士論文6學分)，其中必修12學分、選修27學分。
Remark1: Minimum graduation credits: 39 credits (excluding 6 credits for master's thesis), of which 12 credits are compulsory and at least 27 elective credits are required.

備註2. 107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」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。
Remark2: 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.

本課程科目表經114年6月20日教務會議審議通過，適用一一四學年度入學新生。
Approved by Academic Affairs Council on June 20, 2025.