

國立臺北商業大學【二校日間部】財政稅務系 課程科目表 (115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 Accounting and Finance, National Taipei University of Business
(Applicable to Students Admitted in Fall or Spring, 2026)

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) Liberal Arts (Compulsory)	基礎必修 (語文思辯) Basic Required Courses (Languages)	國文領域 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	2	2		2											
	核心必修 (公民涵養) Core Required Courses (Civic Literacy)	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，惟學期課程，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		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	2									因興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 Natural Sciences															
		應用科學 Applied Sciences															
		人文藝術 Humanities															
	體育 physical education		0	4	2		2								一年級為必修，二年級為選修，並計入應修最低畢業學分數內。 Compulsory in Yr 1, Elective in Yr 2, PE Graduation credits are included in the minimum graduation		
體育(選修) physical education (Elective)		(2)	(4)					(2)			(2)						
全民國防教育軍事訓練(選修) National Defense Education Military Training (Elective)		(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.) 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			10	14	8	0	6	0	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				
專業選修 Elective	英語訓練(學輔) English Training		0	(2)					(2)		(2)						
	財稅專業選修-微學分 Micro Credits Courses		(1)	(1)	(1)												
	品格領導講座 Characteristics Leadership Lectures		2	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												
	AI財稅新職場 AI Applications in Tax and Finance Careers		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												
	高級會計學 Advanced Accounting		3	3	3												
	記帳士法規 Certified Public Bookkeepers Laws		2	2			2										
	行政程序法 Administrative Procedure Law		2	2			2										
	應用個體經濟學 Applied Microeconomics		3	3			3										
	國際企業租稅治理 International Corporate Tax Governance		3	3			3										
	智慧國際租稅 Smart International Taxation		3	3			3										

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專業選修 Elective	高級會計學應用 Applied Advanced Accounting	3	3			3							
	福利經濟學 Welfare Economics	2	2					2					
	民事訴訟法 Civil Procedure Law	2	2					2					
	國際稅制比較 Comparative International Taxes and Levies	2	2					2					
	財政理論與政策 Public Policy and Finance	3	3					3					
	稅務行政救濟 Tax Administrative Remedy	2	2					2					
	財政稅務專題 Seminar	2	2					2					
	程式設計 Programming	3	3							3			
	訴願法及行政訴訟法 Administrative Appeal and Litigation	2	2							2			
	我國社會福利制度與實作 Social Welfare System and Practice in Taiwan	2	2							2			
	職場實務實習(一) 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]										
	租稅申報實習 Practice of Tax Return	[1]	[1]										
	所得稅申報實習 Practice of Income Tax	[2]	[2]										
	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]											
合計 Subtotal, Elective		56	56	16	0	20	0	13	0	7	0		

畢業最低總學分數72 (專業選修至少應修41學分)
Total Number of Required Credits : 72 (Minimum of Electives Required: 41 Credits)

- 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.

本課程科目表業經

- (115/05/25) 114學年度第2學期第2次系課程委員會審議通過。
- (115/05/25) 114學年度第2學期第3次系務會議審議通過。
- (115/05/27) 114學年度第2學期第2次院課程委員會審議通過。