

國立臺北商業大學財政稅務系【稅務與法律產業碩士專班】課程科目表（115年度春季班入學新生適用）

Course List for Master of Economics and Taxation (MET) Program-Industrial Graduate Program in Taxation and Law, Department of Public Finance and Tax Administration, College of Business, National Taipei University of Business
(Applicable to Students Admitted in Spring, 2026)

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)	財富傳承與稅負實務研討 Wealth Inheritance and Taxation Practice	3	3	3								12學分(4門) (不含論文6學分)
	公司法與民商法實務研討 Company, Civil and Commercial Law Practice	3	3	3								
	研究方法 Research Methods	3	3			3						
	租稅規劃與稅務風險管理 Tax Planning and Tax Risk Management	3	3					3				
	論文 Dissertation	(6)	(6)					(3)		(3)		
	合計 Subtotal	12	12	6	0	3	0	3	0	0	0	
必修合計 Subtotal, Compulsory		12										必修12學分+論文6學分
選修 Elective	稅務稽徵實務研討 Seminar on Tax Collection Practice	3	3	3								選修18學分(6門)
	企業會計準則專題研討 Accounting Standards for Business	3	3			3						
	大數據選案查核實務研討 Seminar on big data and tax auditing	3	3			3						
	營業稅稽徵專題研討 Seminar on VAT collection Practice	3	3			3						
	土地稅法實務研討 Seminar on Land Tax Act Practice	3	3			3						
	租稅救濟與案例研究 Tax administrative remedy case studies	3	3					3				
	所得稅與租稅優惠專題研討 Income Tax and Tax preference	3	3					3				
	洗錢防治與勞基法專題 Money Laundering Control and Labor Standards Act	3	3							3		
	國際租稅專題研討 Seminar on International Tax	3	3							3		
	海關通關實務研討 Seminar on Customs Clearance Practice	3	3							3		
合計 Subtotal	30	30	3	0	12	0	6	0	9	0		
選修合計 Subtotal, Elective (至少應修 Minimum of Electives Required)		18										選修18學分(6門)
畢業最低總學分數30(不含畢業論文6學分,專業選修至少應修18學分) Total Number of Required Credits : 30 (6 credits for thesis are not included in the total number of required credits but a requirement for graduation., Minimum of Electives Required: 18 Credits)												

備註1: 最低畢業學分數: 30學分(不含碩士論文6學分),其中必修12學分、選修18學分。

Remark1: Minimum graduation credits: 30 credits (excluding 6 credits for master's thesis), of which 12 credits are compulsory and at least 18 elective credits are required.

備註2: 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。

Remark2: Students are allowed to take at least 12 credits from other programs and departments.

備註3: 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」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。

Remark3: 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4: 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。

Remark4: 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12月22日校級課程委員會議通過,適用一一五年度入學新生。

Approved by School-level Curriculum Committee on December 22, 2025.