

國立臺北商業大學【四技日間部】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) - 4 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				第三學年 AY 3					第四學年 AY 4			
				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
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	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.	4	4	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。 Each course must be taken in the designated semester, which is subject to the actual arrangement of the General Education Center.  依年級規定修課，惟學期課程，依通識中心實際排課為準。且每一領域至少需修習2學分。 Each 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 each field/domain.  因興趣選修為跨領域課程，故可依學生需求，自行安排跨年度、學期選修，大一起即可自由選修，惟畢業前需修畢8學分，且其中2學分需為國際視野之英語文相關(通識教育中心訂定之)課程。 Due to the interdisciplinary nature of general education, before graduation students have to take 8 credits in total for elective courses, including a mandatory 2 credits for English-related courses offered by the General Education Center.  一至三年級為必修，四年級為選修，並計入應修最低畢業學分數內。 Compulsory in Yr 1 to Yr 3, Elective in Yr 4, PE Graduation credits are included in the minimum graduation requirement.  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.		
		英文領域 English	英文(一)(二)(三) English (I)(II)(III)	6	6	2	2			2										
	核心必修 (公民涵養) Core Required Courses (Civic Literacy)	公民意識領域 Citizenship	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.	2	2							2								
		永續發展領域 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.	2	2					2										
		生活美學領域 Aesthetics	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.	2	2					2										
	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											
		社會融合 Social Sciences	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.	6	6				2					2						
		自然科學 Natural Sciences	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											
		應用科學 Applied Sciences	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.																	
	人文藝術 Humanities	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.																		
體育 Physical Education		0	12	2	2			2	2	2	2									
體育(選修) physical education (Elective)		(2)	(4)										(2)	(2)						
全民國防教育軍事訓練(選修) Civil Defense Education (Elective)		(8)	(8)	(2)	(2)			(2)	(2)											
合計 Subtotal		26	38	6	0	6	0	8	0	6	0	6	0	6	0	0	0	0		
校訂必修 University Requirement	現代商業導論與學習方法 Introduction to Business and Learning Methods		2	2			2													
	合計 Subtotal		2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
院必修 College Requirement	中級會計學(一) Intermediate Accounting (1)		6	6	3	3														
	統計學 Statistics		6	6	3	3														
	個體經濟學 Microeconomics		4	4			2	2												
	程式設計 Programming		3	3				3												
	財務管理 Financial Management		3	3							3									
	合計		22	22	6	0	6	0	2	0	5	0	0	0	3	0	0	0	0	
專業必修 Core Course (Compulsory)	微積分 Calculus		6	6	3	3														
	租稅法總論 Tax Law		4	4	2	2														
	民法總則 General Principles of Civil Law		2	2	2															
	民法親屬與繼承篇 Family And Inheritance Laws		2	2		2														
	中級會計學(二) Intermediate Accounting (2)		6	6			3	3												
	財政學 Public Finance		6	6			3	3												
	商事法 Commercial Law		4	4			2	2												
	稅務會計 Tax Accounting		3	3					3											
	總體經濟學 Macroeconomics		4	4					2	2										
	所得稅法規與制度 Income Tax Law and System		4	4			2	2												
	財產稅法規與制度 Property Tax Law and System		3	3							3									
	消費稅法規與制度 Consumption Tax Law and System		3	3							3									
	租稅申報服務學習 Service Learning of Tax Return Service		(2)	(2)						(2)										
	合計 Subtotal		47	47	7	0	7	0	10	0	10	0	8	0	5	0	0	0	0	
必修合計 Subtotal, Compulsory		97	109	19	0	19	0	20	0	21	0	14	0	14	0	0	0	0		
專業選修 Elective	英語訓練(華輔) 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														
	經濟學 Economics		4	4	2	2														
	法學緒論 Introduction into Legal Concepts		2	2	2															

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				第三學年 AY 3					第四學年 AY 4			
				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
	中華民國憲法 Constitution	2	2		2															
	投資學 Investment	3	3			3														
	證券交易法規與實務 Security Exchange Regulations and Practice	2	2			2														
	會計專題研討 Seminar on Accounting	2	2			2														
	行政法 Administrative Law	2	2			2														
	行政程序法 Administrative Procedure Law	2	2				2													
	記帳士法規 Certified Public Bookkeepers Laws	2	2				2													
	公司治理與永續經營 Corporate Governance and Sustainable Management	2	2				2													
	成本與管理會計 Cost and Managerial Accounting	4	4					2	2											
	審計學 Auditing	4	4					2	2											
	商用套裝軟體 Application Software for Business	4	4					2	2											
	財務報表分析 Analysis of Financial Statement	3	3					3												
	稅務查核實務 Tax Auditing of Profit-Seeking Enterprise	3	3						3											
	租稅管理專題研究 Tax Management	3	3										3							
	財政稅務專題 Seminar	2	2										2							
	福利經濟學 Welfare Economics	2	2										2							
	租稅各論 Theory of Taxation	2	2											2						
	國際租稅實務 International Tax Practice	3	3											3						
	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]																	
	選修合計 Subtotal, Elective	55	55	4	0	6	0	9	0	6	0	9	0	9	0	7	0	5	0	

畢業最低總學分數128 (專業選修至少應修31學分)  
Total Number of Required Credits : 128 (Minimum of Electives Required: 33 Credits)

- 專業選修課程至少應修31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: 33 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".
- 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，相關規定請詳閱該要點。  
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.
- 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.
- 依本校「學分課程設置辦法」規定：自113學年度起入學之四技日間部學生，在學期間應至少選讀一門課程（含微學程），修畢於學位證書加註學分學程（含微學程）名稱，未修畢者得向教務處申請開列修課證明；成績及格之科目學分得計入應修最低畢業學分數內。  
Students are required to apply one program (including micro program), the program name (including micro program) will be added to the degree certificate after successfully completing. Those who have not completed it can apply for the Certification of Completion, and subject credits may be included in the minimum number of credits required for graduation.
- 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

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。