

Regulations for Course Credit Transfer and Exemption for Students of National Taipei University of Business

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Article 1 These Regulations are formulated in accordance with the relevant requirements promulgated by the Ministry of Education and the University's Regulations for Students. For course credit transfers and exemptions at the University, unless otherwise provided by applicable laws and regulations, these Regulations shall govern.

Article 2 Students of the University who meet any of the following conditions may apply for course credit transfers and exemptions:

- I. First year students who have retaken the entrance examination or reapplied for admission, transfer students, and students transferring between departments.
- II. Students newly admitted to degree programs who, prior to admission, have completed and passed courses open for enrollment offered by the University, or courses offered under various University credit programs established in accordance with applicable laws and regulations, and have earned credits.
- III. Students enrolled in post-bachelor's degree programs who, prior to admission, have earned credits for courses of the same nature in relevant fields at the bachelor's degree level or above.
- IV. Students transitioning between the old and new curricula (including returning students, and students retaking or make up taking old curriculum courses previously failed).
- V. Students applying to discontinue a double major or a minor.
- VI. Students applying no later than two weeks before the start of classes for the semester and, upon approval by the relevant department or graduate institute, take online courses offered by overseas colleges or universities and obtain proof of learning hours after completion.
- VII. Students who earn credits at overseas colleges or universities in accordance with the University's Guidelines for Academic and Student Status Matters for Students During Study Abroad Periods.
- VIII. Students who, while pursuing bachelor's or master's degrees, take master's or doctoral level courses and achieve a grade of 70 or above, where such credits have not been counted toward the minimum graduation credit requirement, and who possess supporting documentation.
- IX. Students enrolled in a two year program in the Continuing Education Division who already hold a bachelor's degree or higher (inclusive). Students granted credit transfers and exemptions upon approval in accordance with other provisions or under special circumstances.

For applications under the preceding subparagraphs, if the courses for which transfers and

exemptions are sought are professional courses, the original course completion must have occurred within the ten years preceding the application date.

Article 3 Credits earned at open-air academies, junior colleges, or junior college students who have earned credits from integrated courses jointly offered with the undergraduate program that have already been counted toward junior college graduation credits, are not eligible for transfer and exemption. For students already holding a bachelor's degree or higher (inclusive) who enroll in a two year continuing education program, credits previously earned for courses of the same nature in relevant fields at the bachelor's level or above may be applied for transfer and exemption, subject to the following maximum limits: up to 9 credits for professional courses, and up to 6 credits for general education courses.

Article 4 Where, prior to admission or during enrollment, a student has, with the University's approval, participated in off-campus internships; achieved work accomplishments identical or similar to the course content; or taken part in off-campus education and training, visits, and R&D activities organized by the University, and submits supporting documentation of such off-campus accomplishments that is sufficient to demonstrate fulfillment of the course requirements, the student may, pursuant to these Regulations, apply to have identical or similar professional courses counted and exempted:

- I. Master's program for in-service professionals who, during enrollment and with the University's approval, complete overseas study courses, may receive credit transfers and exemptions of up to a maximum of 3 credits.
- II. Undergraduate and junior college students who, prior to admission or during enrollment and with the University's approval, have work accomplishments, training, and R&D experience identical or similar to the relevant course and that meet the course requirements, may apply for transfers and exemptions for the credits of the course. Credits transferred and exempted upon approval may be counted toward graduation credits, provided that the total credits so counted shall not exceed one quarter of the total graduation credit requirement.
- III. If the student is an in-service professional, the student's work experience may not be used to transfer and exempt internship course credits.

Article 5 Principles for credit transfers and exemptions for required and elective courses are as follows:

- I. Where course titles and contents are identical, or course titles differ but contents are identical, or course titles and contents differ but are of a similar nature, such courses may be mutually recognized for transfer and exemption.
- II. General education courses offered as electives across different domains may be mutually recognized for transfer and exemption.
- III. Teaching subjects taken at senior secondary schools may, pursuant to Subparagraph 1, be recognized for transfer and exemption toward courses for the first and second years of the five-year junior college program
- IV. Course credits within the same level of academic program may, pursuant to Subparagraph 1, be mutually recognized for transfer and exemption.
- V. For students who have no courses available to take due to the suspension of enrollment, transfer and exemption across different program levels may, where necessary, be processed upon special approval.
- VI. Credits for courses already completed with a passing grade may, where necessary, be granted for transfer and exemption after an examination.
- VII. For students in a four-year technical program (four-year bachelor's program) applying for transfer and exemption on the basis of junior college (five-year program)

academic qualifications, courses taken in the first through third years of the junior college program may not be transferred. For students in a two-year technical program (two-year bachelor's program) applying for transfer and exemption on the basis of university-level academic qualifications, courses taken in the first through second years of undergraduate study may not be transferred.

Article 6 For mutual credit transfers and exemptions between courses with different credit values, the following provisions apply:

- I. For transfer and exemption from a higher-credit course to a lower-credit course, after the transfer and exemption is granted, the course shall be recorded with the lower number of credits.
- II. For transfer and exemption from a lower-credit course to a higher-credit course, where the University has a related course that may be taken to make up the credit shortfall for that course, the transfer and exemption may be approved after the make-up course has been completed; where the University has no related course that may be taken to make up the credit shortfall for that course, the transfer and exemption shall not be approved.

Article 7 Course enrollment requirements for students resuming studies after a leave of absence under a prior curriculum:

- I. After resuming studies, students shall, in principle, continue their studies under the new curriculum. All credits for courses passed prior to resuming studies shall be fully counted. The graduation credit requirement shall be determined based on the proportion of courses taken under the new and prior curricula.
- II. Required courses that were not taken or not passed prior to resuming studies shall be retaken (or made up) in accordance with the standards of the new curriculum and the following provisions:
 - (I) Where a required course under the prior curriculum is changed to an elective course under the new curriculum, or is not offered under the new curriculum, the credits for that course may be substituted with credits from related courses or may be waived, as determined by the relevant teaching units of the University.
 - (II) Where the number of credits for a course under the new curriculum is fewer than that under the prior curriculum, the credit shortfall may be waived.
- III. With respect to the courses and credits for each semester that students continue to take after resuming studies, if the same courses have been completed and passed under the prior curriculum, such courses may be waived.
- IV. When students resume studies in the second semester, for full-year required courses that have a prescribed sequence of learning, each teaching unit may determine whether prerequisite courses must be made up.
- V. Credit transfers and exemptions for other courses and the credits to be taken shall be handled in accordance with the relevant provisions of these Regulations.

Article 8 Where a required course is discontinued, changed to an elective course, or has its course title and number of credits changed, each teaching unit may designate a course of similar nature or a course with a newly assigned title for students who transfer into a different department (program), are transitioning between prior and new curricula, or are retaking (or making up) courses, and shall submit a written cross-reference table to the academic affairs unit as the basis for processing credit transfers.

Article 9 The total number of credits for which a student may apply for course transfer and exemption shall be handled as follows:

- I. The total number of credits that may be transferred and exempted by doctoral

students shall not exceed one half of the total number of graduation credits required, excluding the thesis.

For master's students (including in service master's programs), the total number of credits approved for transfer and exemption shall be determined by each department (graduate institute), but shall not exceed 12 credits (excluding the thesis). Where a department (graduate institute) has more stringent requirements, its students shall comply with those requirements. However, this limitation shall not apply to freshman students admitted by re-taking the entrance examination.

The upper limit of the number of credits eligible for transfer and exemption as prescribed by each college and department (graduate institute) shall be implemented after being approved by the college and department (graduate institute) affairs meeting and filed for record by the University Academic Affairs Meeting.

- II. For prerequisite foundational courses at the master's or undergraduate level required by the relevant college and department (graduate institute) that graduate students take as make-up courses, the grades and credits may be recorded, but such credits shall not be counted toward the credits required for graduation.

Prerequisite foundational courses prescribed by each college and department (graduate institute) shall be implemented after being approved by the college and department (graduate institute) affairs meeting and filed for record by the University Academic Affairs Meeting.

- III. For students who apply to discontinue a double major or a minor, the transfer and exemption of course credits shall be handled in accordance with the University's relevant regulations governing applications for double majors and minors.
- IV. For freshmen admitted in accordance with Subparagraphs 1 and 2 of Paragraph 1 of Article 2 of these Regulations, relevant courses and credits previously completed and passed may be transferred and exempted as appropriate, provided that the number of transferred and exempted credits shall not exceed one half of the credits required for graduation.

Article 10 After a student's application for transfer and exemption is approved, the student may, depending on the number of credits waived, be placed in an appropriate year level; however, the student must complete at least one academic year of study before being eligible for graduation. For students transferring to another department (program), year level placement shall be handled in accordance with the Regulations for Transfer to Another Department (Program).

Article 11 Provisions on the Required Credits after Credit Transfer and Exemption:

- I. Regardless of the number of credits transferred and exempted, the number of credits a student takes each semester shall not be lower than the minimum required under the University Academic Regulations and the University's Regulations Governing Student Course Selection. If a student is unable to meet the minimum credit requirement due to course restrictions (prerequisite controls), the student shall be counseled to take other courses.
- II. Students applying for transfer and exemption, except those subject to the transition between old and new curricula, shall complete the minimum total credits for graduation as prescribed by the relevant graduate institute, department, or division.
- III. For transfer students or students transferring departments in the four-year technical program, the total number of credits eligible for transfer shall be subject to the following limits: for those admitted to the second semester of the first year, the total transferable credits shall be capped at 18 credits, being the total credits of the first

semester of the first year in the receiving department; for those admitted to the first semester of the second year, the total credits for transfer and exemption shall be capped at 36 credits, being the total credits of the first year; for those admitted to the second semester of the second year, the total credits for transfer and exemption shall be capped at 54 credits, being the total credits from the first year through the first semester of the second year in the receiving department; for those admitted to the first semester of the third year, the total credits for transfer and exemption shall be capped at 70 credits, being the total required credits for the first and second years in the receiving department; for those admitted to the second semester of the third year, the total transferable credits shall be capped at 86 credits, being the total required credits from the first year through the first semester of the third year in the receiving department; and for those admitted to the first semester of the fourth year, the total credits for transfer and exemption shall be capped at 102 credits, being the total required credits for the first, second, and third years in the receiving department. From the academic year level into which a student is admitted, the minimum number of credits required each semester shall not be reduced. The number of credits for transfer and exemption for general education courses shall be limited to the number of general education credits prescribed by the University. Credits for courses passed at the original institution (department) that are not offered by the receiving department after the transfer may, with the approval of the chair of the receiving department, be counted as elective credits.

- IV. For transfer students or students transferring departments in the two-year technical program, the total number of credits for transfer and exemption shall be capped at 18 credits for those admitted to the second semester of the first year, being the total required credits of the first semester of the first year in the receiving department; and capped at 36 credits for those admitted to the first semester of the second year, being the total required credits of the first year in the receiving department. From the academic year level into which the student is admitted, the minimum number of credits required each semester shall not be reduced. The total number of general education credits for transfer and exemption shall be limited to the general education credit requirement prescribed by the University. Credits for courses passed at the original institution (department) that are not courses required by the receiving department after the transfer may, with the approval of the chair of the receiving department, be counted toward elective credits.
- V. For student transferring from a five-year junior college or changing majors, the total number of credits eligible for transfer shall be limited to 25 credits for the first semester of the first year required by the receiving department (program). For those who transfer into the first semester of the second year, the total number of credits eligible for transfer and exemption shall be limited to 50 credits, being the total number of credits for the first year required by the receiving department (program). Those who transfer into the second semester of the second year: the total number of credits eligible for transfer and exemption shall be limited to 75 credits, being the total number of credits for the first semester through the first semester of the second year required by the receiving department (program). Those who transfer into the first semester of the third year: the total number of credits for transfer and exemption shall be limited to 97 credits, being the total number of required credits for the first and second years of the receiving department (program). Those who transfer into the second semester of the third year: the total number of credits for transfer and

exemption shall be limited to 119 credits, being the total number of required credits from the first semester of the first year through the first semester of the third year of the receiving department (program). Those who transfer into the first semester of the fourth year: the total number of credits for transfer and exemption shall be limited to 141 credits, being the total number of required credits for the first, second, and third years of the receiving department (program). Those who transfer into the second semester of the fourth year: the total number of credits for transfer and exemption shall be limited to 163 credits, being the total number of required credits from the first semester of the first year through the first semester of the fourth year of the receiving department (program). Those who transfer into the first semester of the fifth year: the total number of credits for transfer and exemption shall be limited to 185 credits, being the total number of required credits for the first through fourth years of the receiving department (program). From the year level into which a student transfers, the minimum number of credits required each semester shall not be reduced. The number of general education credits eligible for transfer and exemption shall be limited to the general education credit requirements prescribed by the University. For credits earned at the student's original institution (department/program) with passing grades that, after the transfer, are not courses offered by the receiving department/program, such credits may, with the approval of the chair of the receiving department/program, be counted as elective credits.

- VI. For two-year junior college transfer students or students changing departments/programs: those who transfer into the second semester of the first year, the total number of credits eligible for transfer and exemption shall be limited to 20 credits, being the total number of required credits for the first semester of the first year of the receiving department/program; those who transfer into the first semester of the second year, the total number of credits eligible for transfer and exemption shall be limited to 40 credits, being the total number of required credits for the first year of the receiving department/program. From the year level into which a student transfers, the minimum number of credits required each semester shall not be reduced. Credits for courses completed at the student's original institution (department/program) with passing grades that, after the transfer, are not courses offered by the receiving department/program may, with the approval of the chair of the receiving department/program, be counted as elective credits.

Article 12 To cultivate students who are well developed in the five domains of education, the University's physical education courses are limited to those that should have been completed prior to transfer into the next year level. After admission, the physical education courses required each semester shall not be reduced. For students who, prior to admission (or transfer admission), have completed military training (including General Education in National Defense, and Health and Nursing) with passing grades, or who are exempt from such courses in accordance with applicable laws and regulations, the University may grant appropriate transfer and exemption.

Article 13 Application and Review of Course Credit Waivers (Course Credit Transfers):

- I. Applications shall be filed and completed within two weeks from the first day of classes of the semester following admission (or transfer admission), transfer to another department/program, or the acquisition of the credits. Late applications will not be accepted.
- II. Students shall submit transcripts or original academic records, file the application directly with their college, department (graduate institute), and relevant units, and,

after completing the required endorsements and seals, submit the application to the Academic Affairs Office for reexamination.

- III. Review of course credit transfers and exemption shall be conducted as follows: general education courses and common required courses shall be initially reviewed by the General Education Center; professional courses shall be initially reviewed by the relevant college and department (graduate institute); and physical education and military training (including General Education in National Defense, and Health and Nursing) courses shall be initially reviewed by the Physical Education Office and the Military Training Office, respectively. The Academic Affairs Office shall then conduct a procedural reexamination.
- IV. The unit responsible for the initial review may, as necessary, establish a review panel or designate personnel to conduct a professional review of the substantive content of the courses proposed for transfer and exemption, and the head of the unit shall approve the review results. Where deemed necessary, the applicant may be required to provide the course syllabus and supporting documentation, or to take an assessment, to determine whether the transfer and exemption will be granted.
- V. Where a transfer and exemption is applied for pursuant to Article 4 of these Regulations, teachers with practical experience or industry professionals shall additionally be invited to participate in the reexamination. Where necessary, a "Course Credit Transfer and Exemption Review Committee" may be convened to conduct the review. The Committee shall be composed of the Dean of Academic Affairs, college and department (graduate institute) heads, two professional faculty members, and several industry professionals.
- VI. Once the mutual transfer and exemption of course credits has been confirmed and recorded, it may not be changed to transfer and exempt credits for other courses.

Article 14 When recording credits and grades for courses taken overseas into the University's academic records, the following principles shall apply:

- I. For institutions adopting the semester system, the credits awarded by the home institution shall be recognized. For institutions adopting the quarter system, credit hours shall, in principle, be converted into the University's credits on the basis that 18 instructional hours equal 1 credit.
- II. For grades not expressed on a 100 point scale, conversion to a 100 point scale shall be made based on the home institution's conversion table to the 100 point scale, and the converted grade shall then be recorded. Where the home institution is unable to provide an explanation or conversion table to the 100 point scale, conversion shall be made by reference to the attached table.
- III. Where the home institution adopts a Low Pass grading scheme (with 50 as the passing score), the University grade shall be calculated as: $60 + (\text{home institution grade} - 50) \times 40/50$; grades shall be calculated by rounding (i.e., rounded to the nearest whole number).

Article 15 After the application for course credit transfer and exemption has been reexamined by the Academic Affairs Office, the student's college and department (graduate institute) office(s) and the student concerned shall be notified immediately. If the student has any objection to the reexamination result, the student shall file an appeal with the Academic Affairs Office within one month from receipt of the reexamination notice. Only one appeal may be filed. Late appeals will not be accepted.

Article 16 For credits granted as transfer credits, the Academic Affairs Office shall record the course titles and the number of credits transferred in the student's cumulative transcript, and

handle them in accordance with the following principles:

- I. For students who transfer to another department (division), the scores for the transferred courses shown in each grade column on the cumulative transcript shall be presented as the original scores.
- II. For transfer students (including those readmitted through reexamination or reapplication), the cumulative transcript shall indicate only the words “Transferred” and “Exempted”, and no scores shall be recorded or included in the calculation of the student’s semester GPA; however, the credits shall be included in the calculation of the total credits required for graduation.
- III. For approved outbound exchange students, where the grades and credits of off-campus internship courses taken during the winter or summer break prior to departure are recorded during the exchange period, the grades shall be recorded based on the actual scores and shall not be included in the calculation of the student’s semester GPA; however, the credits shall be included in the calculation of the total credits required for graduation.

After the student returns to the University, the grades and credits from the foreign institution converted in accordance with Article 14 of these Regulations shall be recorded on the student’s cumulative transcript as percentage grades and shall not be included in the calculation of the student’s semester GPA; however, the credits shall be included in the calculation of the total credits required for graduation.

Article 17 Each college, department (graduate institute), degree program, office, and center may formulate its own rules governing course credit transfers for that college, department (graduate institute), degree program, office, or center. Such rules shall be implemented upon being submitted to and recorded by the Academic Affairs Meeting. Where a college, department (graduate institute), degree program, office, or center has more stringent provisions, such provisions shall prevail. Matters not specified shall be handled in accordance with these Regulations.

Article 18 These Regulations shall become effective after being approved by the Academic Affairs Meeting and submitted to the President for promulgation. The same shall apply to any amendments thereto.

Attached Table

Reference Table for Credit Conversion and Grade Conversion for Courses Taken at Foreign Institutions, National Taipei University of Business

I. Reference Table for Credit Conversion for Foreign Institutions:

Taiwan	Japan Region	General Region					Mainland China Region
	Japan	Asia ¹	Australia and Oceania	Americas ²	ECTS ^{3,4}	United Kingdom	Mainland China ⁵
1	1	1	4	1	2	5	1
2	2	2	8	2	4	10	2
3	3	3	12	3	6	15	3
4	4	4	16	4	8	20	4
5	5	5	20	5	10	25	5
6	6	6	24	6	12	30	6

*1: Including South Korea, Singapore, Thailand, Philippines, Vietnam, Indonesia, and Sri Lanka.

*2: Including the United States, Canada, and Chile.

*3: European Credit Transfer and Accumulation System (ECTS).

*4: Including France, Finland, the Netherlands, Sweden, Germany, the Czech Republic, Hungary, Austria, Italy, Slovakia, Turkey, Latvia, Belgium, Croatia, Switzerland, and Norway.

*5: Including Hong Kong and Macau.

II. Reference Table for Grade Conversion for Foreign Institutions:

Taiwan		Korea	Japan	EU ECTS	Finland	Australia	Switzerland	France	Austria
A ⁺ /4	90~	A;A ⁺ /4.0~4.5	A ⁺ /S	A	90~100		6	14.25~20	1
A ⁻ ;A/4	80~89.9	B;B ⁺ /3.0~3.5	A	B	80~89	7	5.5	13~14.24	2
B ⁻ ;B;B ⁺ /3	70~79.9	C;C ⁺ /2.0~2.5	B	C	70~79	6	5	12~12.99	3
C ⁻ ;C;C ⁺ /2	60~69.9	D;D ⁺ /1.0~1.5	C	D	60~69	5	4.5	10~11.99	4
D/1	50~59.9	F/0.0	D	E	50~59	4	4	0~10	4
E/0	0~49.9		F	F	0~49	1~3	3.5~1.0		5

United Kingdom	Taiwan	Germany	Taiwan	U.S. And Canada	Taiwan	Netherlands	Taiwan
85~100	99~	1.0	90~100	A;A ⁺ /4	95~100	9.6~10	95~100
70~84	99~	1.3	87~90	A ⁻ /3.7	90~94	9.1~9.5	95~100
66~69	99~	1.7	83~86	B ⁺ /3.3	85~89	8.6~9.0	91~94

United Kingdom	Taiwan	Germany	Taiwan	U.S. And Canada	Taiwan	Netherlands	Taiwan
63~65	94~98	2.0	80~82	B/3.0	80~84	8.1~8.5	85~89
60~62	90~93	2.3	77~79	B-/2.7	75~79	7.6~8.0	81~84
56~59	84~88	2.7	73~76	C;C+/2.0~2.3	70~74	7.1~7.5	75~80
53~55	79~83	3.0	70~72	C-/1.7	65~69	6.6~7.0	71~74
50~52	75~78	3.3	67~69	D;D+/1.0~1.3	61~64	6.1~6.5	65~70
45~49	67~74	3.7	63~66	E;D/0.4~0.7	60	5.6~6.0	61~64
40~44	60~66	4.0	60~62	F/0		5.1~5.5	56~60
39		5				5.0	

III. Credits earned by students from overseas coursework shall be converted in accordance with this table. Where individual assessment is required, it shall be processed based on the relevant supporting documents submitted by the student, including credits, class/contact hours, and grades.