

國立臺北商業大學【二技進修部】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 - Evening 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 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	國文 Chinese	2	2	2								依年級規定修課，惟屬學期課程，學期間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	英文 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									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 requirement.
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	4	0	4	0	4	0	2	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						
	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						
	公共支出論 Public Expenditure Theory			2	2	2								
	租稅理論 The Theory of Taxation			2	2			2						
	稅務會計實務 Practice of Tax Accounting			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				
	財政理論與政策 Public Policy and Finance			3	3					3				
	地方財政 Local Public Finance			2	2							2		
	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			27	27	7	0	7	0	8	0	5	0	
	必修合計 Subtotal, Compulsory			37	41	11	0	11	0	12	0	7	0	
	專業選修 Elective	會計學 Accounting			3	3	3							
中級會計學 Intermediate Accounting			3	3			3							
財務報表分析 Analysis of Financial Statement			3	3			3							
會計專題研究 The Research of Accounting			2	2	2									
個體經濟學 Microeconomics			3	3			3							

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				上 Fall		下 Spring		上 Fall		下 Spring			
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專業選修 Elective	記帳士法規 Certified Public Bookkeepers Laws	2	2	2									
	財稅研究 Taxation Research	2	2			2							
	國際商務 International Bussiness	2	2	2									
	金融市場與證券投資 Financial Market and Security Investment	3	3	3									
	商事法概要 Commercial Law	2	2			2							
	管理學 Management	2	2			2							
	民法 Civil Law	2	2					2					
	稅務資訊應用 Tax Information System	2	2							2			
	管理會計與實務 Management Accounting & Practice	3	3							3			
	總體經濟學 Macroeconomics	3	3					3					
	信託與稅法 Trust and Tax Law	2	2							2			
	不動產相關稅法與實務 Real Estate-Relateo Tax Law and Practice	3	3					3					
	租稅申報實務 Tax Return Practices	2	2							2			
	網際網路與電子商務 Internet & Electronic Business	2	2							2			
	財務管理與實務 Financial Management & Practice	3	3							3			
	選修合計 Subtotal, Elective		49	49	12	0	15	0	8	0	14	0	
畢業最低總學分數 72 (專業選修至少應修 35 學分) Total Number of Required Credits : 72 (Minimum of Electives Required: 35 Credits)													

- 專業選修課程至少應修35學分，可合外系專業必修及專業選修12學分，不含通識科目。
Minimum of Electives Requried: 35 Credits, students are allowed to take at least 12 credits from other programs and departments.
- 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.

本課程科目表業經
 (115/05/25) 114學年度第2學期第2次系課程委員會會議通過。
 (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次院課程委員會會議通過。