

國立臺北商業大學【碩士在職專班】財政稅務系碩士在職專班課程科目表（115學年度入學新生適用）

Course List for Master of Economics and Taxation (MET)- In-Service Master 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<br>Category                                                                                                                                     | 科目名稱<br>Course Title                                                          | 學分數<br>Credit | 時數<br>Hour | 授 課 時 數       |                |               |                |               |                |               |                                             | 備註<br>Remarks                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------|------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|---------------------------------------------|------------------------------------------------------------------------------------------|
|                                                                                                                                                      |                                                                               |               |            | 第一學年 AY 1     |                |               |                | 第二學年 AY 2     |                |               |                                             |                                                                                          |
|                                                                                                                                                      |                                                                               |               |            | 上             |                | 下             |                | 上             |                | 下             |                                             |                                                                                          |
|                                                                                                                                                      |                                                                               |               |            | 授課<br>Lecture | 實習<br>Practice | 授課<br>Lecture | 實習<br>Practice | 授課<br>Lecture | 實習<br>Practice | 授課<br>Lecture | 實習<br>Practice                              |                                                                                          |
| 必修<br>Core Course<br>(Compulsory)                                                                                                                    | 研究方法<br>Research Methods                                                      | 3             | 3          | 3             |                |               |                |               |                |               |                                             | 12學分(4門)<br>(不含論文6學分)<br>Core Course required:12 Credits<br>(excluding thesis 6 credits) |
|                                                                                                                                                      | 租稅稽徵與查核實務研討<br>Seminar on Tax Collection Practice                             | 3             | 3          | 3             |                |               |                |               |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 行政救濟案例研討<br>Case Study of Administrative Remedies                             | 3             | 3          |               |                | 3             |                |               |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 國際租稅專題研討<br>Seminar on International Tax                                      | 3             | 3          |               |                | 3             |                |               |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 論文<br>Dissertation                                                            | (6)           | (6)        |               |                |               |                | (3)           |                | (3)           |                                             |                                                                                          |
|                                                                                                                                                      | 合計<br>Subtotal                                                                | 12            | 12         | 6             | 0              | 6             | 0              | 0             | 0              | 0             | 0                                           |                                                                                          |
|                                                                                                                                                      | 必修合計<br>Subtotal, Compulsory                                                  | 12            |            |               |                |               |                |               |                |               |                                             |                                                                                          |
| 選修<br>Elective                                                                                                                                       | 財稅實證文獻選讀<br>Selected Readings of Empirical Literature on Finance and Taxation | 3             | 3          | 3             |                |               |                |               |                |               |                                             | 選修18學分(6門)<br>Electives Requiried: 18 Credits                                            |
|                                                                                                                                                      | 財富傳承稅務議題<br>Wealth Inheritance Tax Issues                                     | 3             | 3          | 3             |                |               |                |               |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 環境變遷與企業永續<br>Environmental Change and Corporate Sustainability                | 3             | 3          |               |                | 3             |                |               |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 國際會計準則研討<br>Studies on International Accounting Standards                     | 3             | 3          |               |                | 3             |                |               |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 稅務專題研討<br>Tax Research                                                        | 3             | 3          |               |                |               |                | 3             |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 金融市場專題研討<br>Financial Market Symposium                                        | 3             | 3          |               |                |               |                | 3             |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 營業稅稽徵實務研討<br>Seminar on VAT collection Practice                               | 3             | 3          |               |                |               |                | 3             |                |               |                                             |                                                                                          |
|                                                                                                                                                      | 企業評價專題<br>Enterprise Evaluation Topic                                         | 3             | 3          |               |                |               |                |               |                | 3             |                                             |                                                                                          |
|                                                                                                                                                      | 合計<br>Subtotal, Elective                                                      | 24            | 24         | 6             | 0              | 6             | 0              | 9             | 0              | 3             | 0                                           |                                                                                          |
| 選修合計<br>Subtotal, Elective                                                                                                                           | 18                                                                            |               |            |               |                |               |                |               |                |               | 選修18學分(6門)<br>Electives Required: 18Credits |                                                                                          |
| 畢業最低總學分數30 (不含論文6學分) (選修至少應修18學分)<br>Total Number of Required Credits : 30 (Excluding Thesis 6 credits) (Minimum of Electives Requiried: 18 Credits) |                                                                               |               |            |               |                |               |                |               |                |               |                                             |                                                                                          |

備註1：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。  
Students are allowed to take at least 12 credits from other programs and departments.

備註2：109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」規定，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。  
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3：113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次院課程委員會會議審議通過。