

國立臺北商業大學【四技進修部】會計資訊系 課程科目表（114學年度入學新生適用）
Course List for Bachelor ofBusiness Administration (BBA)- 4 Years - Evening Program, Department of Accounting Information, **School** of Business, National Taipei University of Business
(Applicable to Students Admitted in Fall, 2025)

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Yr 1				第二學年Yr 2				第三學年Yr 3				第四學年Yr 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 (Language)	國文領域 Chinese	大學國文選(一)(二) Chinese	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.		
			實用中文與寫作 Practical Chinese and Writing	2	2					2												
		英文領域 English	英文(一)(二) English(I)(II)	4	4	2		2														
			英文(三) English(III)	2	2					2												
	核心必修 (公民涵養) Core required courses (Citizenship)	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. 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.		
		永續發展領域 sustainable development		2	2								2									
		生活美學領域 Aesthetics		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									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.	
		社會融合 Social sciences																				
		自然科學 Science		6	6					2						2						
		應用科學 Applied sciences									2											
		人文藝術 Humanities																				
	體育 physical education			0	12	2		2		2		2		2		2					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, Elevtive in Yr 4, 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 National Defense Education Military Training			(8)	(8)	(2)		(2)		(2)		(2)									選修(不計入畢業最低總學分數) Elevtive courses (Not included in the minimum graduation requirement.)	
	合計// Subtotal			26	38	6	0	6	0	8	0	6	0	6	0	6	0	0	0	0	0	
院必修 College Requirement	經濟學 Economics			4	4	2		2												院訂共同必修/17學分 General required courses (College) / 17 credits		
	中級會計學(一) Intermediate Accounting (I)			4	4			4														
	統計學 Statistics			3	3					3												
	財務管理 Financial Management			3	3							3										
	程式設計 Programming			3	3										3							
	合計// Subtotal			17	17	2	0	6	0	3	0	3	0	0	0	3	0	0	0		0	
專業必修 Core Course (Compulsory)	微積分 Calculus			3	3	3														專業必修/55學分 Core Courses (Compulsory) / 55 credits		
	會計學原理 Principles of Accounting			3	3	3																
	管理學 Management			3	3			3														
	商業軟體應用 Application of Business Software			2	2	2																
	稅務法規 Laws of Taxation			3	3					3												
	中級會計學(二) Intermediate Accounting (II)			4	4					4												
	稅務會計 Tax Accounting			3	3							3										
	會計資訊系統 Accounting Information System			3	3					3												
	中級會計學(三) Intermediate Accounting (III)			4	4							4										
	成本及管理會計 Cost and Managerial Accounting			6	6									3		3						
	統計學 Statistics			3	3							3										
	資料庫管理 Database Management			3	3									3								
	高等會計學 Advanced Accounting			6	6									3		3						
	審計學 Auditing			6	6												3		3			

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	電腦審計 Computer Auditing	3	3													3				
	合計// Subtotal	55	55	8	0	3	0	10	0	10	0	9	0	6	0	6	0	3	0	
必修合計 // Subtotal, Compulsory		98	110	16	0	15	0	21	0	19	0	15	0	15	0	6	0	3	0	
專業選修 Elective	租稅申報實務 Practice of Tax Return Filing	3	3					3												專業選修 Professional Electives
	英文能力檢定(一) English Proficiency Test (I)	2	2	2																一般選修 General Electives
	民法概要 Introduction to Civil Law	3	3	3																
	英文能力檢定(二) English Proficiency Test (II)	2	2			2														
	公司法 Company Law	3	3			3														
	投資實務模擬分析 Investment Simulation	3	3							3										
	證券交易法規與實務 Securities Exchange Regulations and Practices	3	3															3		
	國際租稅 International Taxation	3	3											3						審計稅務模組 Audit and Taxation Module (審計稅務模組與資訊應用模 組，兩個模組共至少修滿/12 學分) Must complete at least 12 credits from the Audit and Taxation Module and the Information Application Module
	會計審計法規 Governmental Regulations of Accounting	3	3									3								
	永續報導與確信 Sustainability reporting and assurance	3	3												3					
	內部稽核與公司治理 Internal Audit and Corporate Governance	3	3														3			
	鑑識會計 Forensic Accounting	3	3													3				
	視覺化資料分析 Data Visualization	3	3								3									資訊應用模組 Information Application Module (審計稅務模組與資訊應用模 組，兩個模組共至少修滿/12 學分) Must complete at least 12credits from the Audit and Taxation Module and the Information Application Module
	企業流程解析 Anatomy of Business Process	3	3								3									
	資料探勘 Data Mining	3	3											3						
	資料科學應用 Application of Data Science	3	3													3				
	審計創新與科技應用 Audit Innovation and Technology Application	3	3																3	
	教學專業實習 PRACTICE OF PROFESSIONAL TEACHING	(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		教學輔助學習生 (不計入畢業最低 總學分) Teaching assistant (Credits will be NOT counted toward total credits required for graduation.)
	專題研究實習 PRACTICE OF TOPIC RESEARCH	(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		國科會、科技部、產學合作計畫 (不計入畢業最低總學分) Research assistant of the MOST projects and industry-academia cooperation projects. Credits will be NOT counted toward total credits required for graduation.
	教育專案實習 PRACTICE OF EDUCATIONAL CASE STUDY	(8)	(8)	(1)		(1)		(1)		(1)		(1)		(1)		(1)		(1)		教育部、經濟部、勞動部或其 他 專案計畫 (不計入畢業最低總學 分) Research assistant of the MOE projects, MEA projects, ML projects, and other project plans. Credits will be NOT counted toward total credits required for graduation.
		合計// Subtotal	49	49	5	0	5	0	3	0	9	0	3	0	6	0	9	0	9	0
畢業最低總學分數128(專業選修至少應修30學分) Total Number of Required Credits : 128 (Minimum of Electives Required: 30Credits)																				

備註1: 依本校「學術倫理教育課程實施要點」規定：自107學年度起入學之大學部、專科部學生須完成「臺灣學術倫理教育資源中心」之「學術倫理教育」全部核心單元並通過總測驗，或修習其他管道之學術倫理教育課程6小時以上且持有修課證明者始得畢業。

Remark1: Students are required to take a course of academic ethics before graduation. Please refer to the requirement of the university.

備註2: 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。

Remark2: 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.

備註3: 畢業最低總學分數128學分，選修課程至少應修本課程科目表中所列課程30學分(含外系專業必修及專業選修9學分，不含通識科目)。

Remark3: The minimum total credits required for graduation is 128 credits. Elective courses must include a minimum of 30 credits from the courses listed in this curriculum (including required courses from other departments and professional electives totaling 9 credits, excluding general education courses).