

國立臺北商業大學【二技進修部】會計資訊系 課程科目表 (114學年度入學新生適用)

Course List for Bachelor of **Business Administration (BBA)** - 2 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<br>Category                               | 科目名稱<br>Course Title  |                                   |   | 學分數<br>Credit | 時數<br>Hour | 授 課 時 數 Contact Hour |                |               |                |               |                |               |   | 備 註  |   |
|--|---|-----------------------------------|---|---------------|------------|----------------------|----------------|---------------|----------------|---------------|----------------|---------------|---|--|---|
|  |   |                                   |   |               |            | 第一學年Yr 1             |                |               |                | 第二學年Yr 2      |                |               |   |  |   |
|  |   |                                   |   |               |            | 上 Fall               |                | 下 Spring      |                | 上 Fall        |                | 下 Spring      |   |  |   |
|  |   |                                   |   |               |            | 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  |  |   |
| 通識科目<br>(一般科目)<br>Liberal Arts<br>(Compulsory) | 基礎必修<br>(語文思辯)<br>Basic required<br>courses<br>(Language)   | 國文領域<br>Chinese                   | 國文<br>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。<br>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<br>English                   | 英文<br>English   | 2             | 2          |                      |                | 2             |                |               |                |               |   |  |   |
|  | 核心必修<br>(公民涵養)<br>Core required<br>courses<br>(Citizenship) | 生活美學領域<br>Aesthetics              | 依通識中心課程公告及實際開課為準<br>Courses offerings are subject to change due to  | 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。<br>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. |   |
|  |   | 公民意識領域<br>Citizenship             | further approval by the General Education Center. Please refer to   | 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。<br>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. |  |   |
|  |   | 永續發展領域<br>Sustainable development | "Course Schedule" announced at the General Education Center.  |               |            | 2                    |                |               |                |               |                |               |   |  |   |
|  | 興趣選修<br>(跨領域選修)<br>Elective courses<br>(Interdisciplinary)  | 國際視野<br>Global views              | 依通識中心課程公告及實際開課為準<br>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              |               |                |               |   | 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。<br>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<br>Social sciences           |   |               |            |                      |                |               |                |               |                |               |   |  |   |
|  |   | 自然科學<br>Science                   |   |               |            |                      |                |               |                |               |                |               |   |  |   |
|  |   | 應用科學<br>Applied sciences          |   |               |            |                      |                |               |                |               |                |               |   |  |   |
|  |   | 人文藝術<br>Humanities                |   |               |            |                      |                |               |                |               |                |               |   |  |   |
|  | 體育<br>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。<br>Compulsory in Yr 1, Elective in Yr 2, PE Graduation credits are included in the minimum graduation requirement.  |   |
|  | 體育(選修)<br>physical education(Elective)                      |                                   |   | (2)           | (4)        |                      |                |               |                | (2)           |                | (2)           |   |  |   |
|  | 合計// Subtotal   |                                   |   | 10            | 14         | 8                    | 0              | 6             | 0              | 0             | 0              | 0             | 0   |  |   |
| 專業必修<br>Core Course<br>(Compulsory)            | 財務會計<br>Financial Accounting                                |                                   |   | 6             | 6          | 3                    |                | 3             |                |               |                |               |   | 專業必修/37學分<br>Core Course<br>(Compulsory) / 37 credits  |   |
|  | 公司法規與實務<br>Regulations and Practices of Company Act         |                                   |   | 2             | 2          |                      |                |               |                | 2             |                |               |   |  |   |
|  | 管理會計個案<br>Management Accounting Cases                       |                                   |   | 6             | 6          |                      |                |               |                | 3             |                | 3             |   |  |   |
|  | 稅務法規與實務<br>Tax Laws and Practice                            |                                   |   | 3             | 3          | 3                    |                |               |                |               |                |               |   |  |   |
|  | 證券交易法規與實務<br>Securities Exchange Regulations and            |                                   |   | 2             | 2          |                      |                |               |                |               |                | 2             |   |  |   |
|  | 資料分析與電腦審計<br>Data Analysis and Computer Auditing            |                                   |   | 3             | 3          |                      |                |               |                |               |                | 3             |   |  |   |
|  | 應用統計學<br>Applied Statistics                                 |                                   |   | 3             | 3          | 3                    |                |               |                |               |                |               |   |  |   |
|  | 租稅申報實務<br>Practice of Tax Return Filing                     |                                   |   | 3             | 3          |                      |                | 3             |                |               |                |               |   |  |   |
|  | 審計與確信服務<br>Auditing and Assurance Services                  |                                   |   | 3             | 3          |                      |                |               |                |               |                | 3             |   |  |   |
|  | 財務報表分析系統<br>Financial Statement Analysis                    |                                   |   | 3             | 3          |                      |                |               |                | 3             |                |               |   |  |   |
|  | 會計資訊系統<br>Accounting Information System                     |                                   |   | 3             | 3          |                      |                | 3             |                |               |                |               |   |  |   |
|  | 合計// Subtotal   |                                   |   | 37            | 37         | 9                    | 0              | 9             | 0              | 8             | 0              | 11            | 0   |  |   |
|  | 必修合計 // Subtotal, Compulsory                                |                                   |   |               | 47         | 51                   | 17             | 0             | 15             | 0             | 8              | 0             | 11  |  | 0 |

| 科目類別<br>Category  | 科目名稱<br>Course Title  | 學<br>分<br>數<br>Credit | 時<br>數<br>Hour | 授 課 時 數 Contact Hour |                |               |                |               |                |               |                | 備 註  |
|---|---|-----------------------|----------------|----------------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|--|
|   |   |                       |                | 第一學年Yr 1             |                |               |                | 第二學年Yr 2      |                |               |                |  |
|   |   |                       |                | 上Fall                |                | 下Spring       |                | 上Fall         |                | 下Spring       |                |  |
|   |   |                       |                | 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 |  |
| 專業選修<br>Elective  | 國際租稅<br>International Taxation                                | 3                     | 3              |                      |                | 3             |                |               |                |               |                | 審計稅務模組<br>Audit and Taxation Module  |
|   | 會計審計法規<br>Governmental Regulations of Accounting and Auditing | 3                     | 3              |                      |                |               |                | 3             |                |               |                | (審計稅務模組與資訊應用模組，兩個模組<br>共至少修滿/12學分)   |
|   | 永續報導與確信<br>Sustainability Reporting and Assurance             | 3                     | 3              |                      |                |               |                | 3             |                |               |                | Must complete at least 12 credits from the<br>Audit and Taxation Module and the<br>Information Application Module  |
|   | 內部稽核與公司治理<br>Internal Audit and Corporate Governance          | 3                     | 3              |                      |                |               |                |               |                | 3             |                |  |
|   | 鑑識會計<br>Forensic Accounting                                   | 3                     | 3              |                      |                |               |                | 3             |                |               |                |  |
|   | 企業流程解析<br>Anatomy of Business Process                         | 3                     | 3              | 3                    |                |               |                |               |                |               |                | 資訊應用模組<br>Information Application Module   |
|   | 資料科學應用<br>Application of Data Science                         | 3                     | 3              | 3                    |                |               |                |               |                |               |                |  |
|   | 資料探勘<br>Data Mining   | 3                     | 3              |                      |                |               |                |               |                | 3             |                | (審計稅務模組與資訊應用模組，兩個模組<br>共至少修滿/12學分)   |
|   | 視覺化資料分析<br>Data Visualization                                 | 3                     | 3              | 3                    |                |               |                |               |                |               |                | Must complete at least 12 credits from the<br>Audit and Taxation Module and the<br>Information Application Module.   |
|   | 審計創新與科技應用<br>Audit Innovation and Technology Application      | 3                     | 3              |                      |                |               |                | 3             |                |               |                |  |
|   | 教學專業實習<br>PRACTICE OF PROFESSIONAL TEACHING                   | (4)                   | (4)            | (1)                  |                | (1)           |                | (1)           |                | (1)           |                | 教學輔助學習生 (不計入畢業最低總學分)<br>Teaching assistant (Credits will be NOT<br>counted toward total credits required for<br>graduation.)   |
|   | 專題研究實習<br>PRACTICE OF TOPIC RESEARCH                          | (4)                   | (4)            | (1)                  |                | (1)           |                | (1)           |                | (1)           |                | 國科會、科技部、產學合作計畫 (不計入畢<br>業最低總學分)<br>Research assistant of the MOST projects and<br>industry-academia cooperation projects.<br>Credits will be NOT counted toward total<br>credits required for graduation.            |
|   | 教育專案實習<br>PRACTICE OF EDUCATIONAL CASE STUDY                  | (4)                   | (4)            | (1)                  |                | (1)           |                | (1)           |                | (1)           |                | 教育部、經濟部、勞動部或其他專案計畫<br>(不計入畢業最低總學分)<br>Research assistant of the MOE projects, MEA<br>projects, ML projects, and other project plans.<br>Credits will be NOT counted toward total<br>credits required for graduation. |
|   | 合計// Subtotal   | 30                    | 30             | 9                    | 0              | 3             | 0              | 12            | 0              | 6             | 0              |  |
| 畢業最低總學分數 72 學分 (選修至少25學分)<br>Total Number of Required Credits : 72 (Minimum of Electives Required: 25Credits) |   |                       |                |                      |                |               |                |               |                |               |                |  |

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72學分，選修課程至少應修本課程科目表中所列課程25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 72 credits. Elective courses must include a minimum of 25 credits from the courses listed in this course list(including required courses from other departments and professional electives totaling 9 credits, excluding general education courses).