

朝陽科技大學 091學年度第2學期教學大綱
Tax Law 稅務法規

當期課號	6759	Course Number	6759
授課教師	陳合發	Instructor	,
中文課名	稅務法規	Course Name	Tax Law
開課單位	會計系(二進)三A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	從租稅法基本觀念與原則導入,再就各種稅法之研討,以全盤了解租稅法有關之規定,培養日後實務工作之能力。	Objectives	The basic concept and principle of the Tax Law will firstly be introduced. Then, basising on wide discussion, it is expected that students will understand the Tax Law at all. Furthermore, we expect this course will enhance the ability of practical working after their graduation.
教材	逐條釋義並舉實例或案例佐參	Teaching Materials	
成績評量方式	期中考,期末考均以試卷答題方式	Grading	
教師網頁	-		
教學內容	稅捐稽徵法,所得稅法	Syllabus	Student to attend to the securities office to learn in order to get the good result in theory and practice.

尊重智慧財產權，請勿非法影印。