

朝陽科技大學 092學年度第2學期教學大綱
Tax Law 稅務法規

當期課號	6378	Course Number	6378
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	講授與研討	Teaching Materials	Principles - Reading Special Cases-Talking
成績評量方式	1.期中與期末考各30%與40% 2.報告20% 3.出席10%	Grading	
教師網頁	-		
教學內容	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。	Syllabus	A General Description of Taxation

尊重智慧財產權，請勿非法影印。