

朝陽科技大學 092學年度第2學期教學大綱  
Tax Planning 租稅規劃

當期課號	6395	Course Number	6395
授課教師	林國全	Instructor	LIN,KUOCHUAN GORDON
中文課名	租稅規劃	Course Name	Tax Planning
開課單位	會計系(二進)四A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	瞭解綜合所得稅、營利事業所得稅及遺產與贈與稅及其他現行稅務法令規定及稅務規劃方向。	Objectives	This course prepares the students learn more in the fields of Individual Income Tax, Profit-Seeking Enterprise Income Tax, Estate and Gift Tax and tax planning.
教材	1. 老師上課講義及教材說明。2. 每週稅務新聞探討及研究。3. 個別單元討論。	Teaching Materials	Teaching and discussion in the classroom
成績評量方式	課堂表現及出席及稅務新聞報告書面及課堂報告40% 學期書面報告20% 期末考40% (註)習慣缺課之同學請勿選修本課程.	Grading	tax news paper and oral reports,attendance and performance in the classroom:40% term paper:20% final examination:40%
教師網頁	-		
教學內容	瞭解綜合所得稅、營利事業所得稅及遺產與贈與稅及其他現行稅務法令規定及稅務規劃方向。	Syllabus	To have the students learn more in the fields of Individual Income Tax, Profit-Seeking Enterprise Income Tax, Estate and Gift Tax and tax planning.

尊重智慧財產權，請勿非法影印。