

朝陽科技大學 093學年度第2學期教學大綱  
Mainland China Tax Law 大陸租稅制度

當期課號	1869	Course Number	1869
授課教師	陳輝格	Instructor	CHEN,HEY GER
中文課名	大陸租稅制度	Course Name	Mainland China Tax Law
開課單位	會計系(四日)三A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	從大陸租稅法制度之概況導入,再就各種稅法之研討,以全盤了解大陸租稅法有關之規定,培養日後實務工作之能力.	Objectives	The overview of the PRC tax law system will be introduced, then basing on widely discussion students will understand the Tax Law at all. The course will enhance the ability of practical working after their graduation.
教材	1.大陸地區租稅制度與環境,2004,華立圖書公司 2.相關補充之論述文章	Teaching Materials	
成績評量方式	1.期中與期末考各30%與50% 2.小考20%	Grading	1.term and final examination for 30% and 50% 2.quizz 20%
教師網頁	-		
教學內容	從大陸租稅法制度之概況導入,再就各種稅法之研討,以全盤了解大陸租稅法有關之規定,培養日後實務工作之能力.	Syllabus	The overview of the mainland china tax law system will be introduced,then in dependence of discussion will understand the TAX LAW at all.The course will enhance the ability of practical working after gratuation.

尊重智慧財產權，請勿非法影印。