# 朝陽科技大學 093學年度第2學期教學大綱
# Tax Accounting 稅務會計

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| 當期課號 | 3083 | Course Number | 3083 |
| 授課教師 | 黃祥穎 | Instructor | HUANG,HSIANG YING |
| 中文課名 | 稅務會計 | Course Name | Tax Accounting |
| 開課單位 | 財務金融系(四進)三A | Department | |
| 修習別 | 選修 | Required/Elective | Elective |
| 學分數 | 3 | Credits | 3 |
| 課程目標 | 即使修過各種會計學科，一旦走出校門擔任企業之會計工作，面對各種稅務法令規章，雖竭其所學，仍無從適應，究其原因不外在學校修習之會計學科，悉以原理原則或外國實務爲主，唯獨我國稅務實務方面則付之闕如，導致課本與稅務法規難以配合而發生脫節現象。本課程需兼顧會計，復能配合稅法規定，得以融合會計理論於稅務實務中。內容以現行所得稅爲主，間而述及相關之稅法，如營業稅、獎勵投資之促進產業升級條例等。 | Objectives | It is hoped that during this semester you will have the opportunity to have exposure to many issues in taxation that you many not have explored in-depth previously. Additionally, it is anticipated that your understanding of the integration of financial and tax accounting concepts will be expanded, your ability to translate the conceptual principles of the tax law onto income tax forms will be enhanced. |
| 教材 | 許崇源著稅務會計 | Teaching Materials | |
| 成績評量方式 | 平時成績:10% 期中考:45% 期末考:45% | Grading | midterm exam:45%.final exam:45%.participation:10% |
| 教師網頁 | _ | | |
| 教學內容 | 研究稅法(尤其是營利事業所得稅)之規定,如稅捐之主客體`衡量準則`申報繳納程序`應備憑證等,此外亦討論相關規定之會計處理. | Syllabus | The course will intrduce the prescriptions and accounting of business income tax. |

尊重智慧財產權，請勿非法影印。