朝陽科技大學 094學年度第2學期教學大綱
Tax Planning 租稅規劃

當期課號	1260	Course Number	1260
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(四日)三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	吳家勳著節稅手冊	Teaching Materials	
成績評量方式	課堂表現及出席10% 組別口頭報告30% 期末考60% (註)習慣缺課之同學請勿選修本課程.	Grading	attendance and performance in the classroom:10% team oral report:30% final examination:60%
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。