朝陽科技大學 094學年度第2學期教學大綱
Tax Accounting 稅務會計

當期課號	3057	**Course Number**	3057
授課教師	林秀芬	**Instructor**	LIN,SHIU FEN
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	稅務會計	**Teaching Materials**	
成績評量方式	平時成績 30% 期中考成績 30% 期末考成績 40%	**Grading**	CLASS GRAD 30% MIDTERM EXAMS 30% FINAL EXAMS 40%
教師網頁	_		
教學內容	1 稅務會計概論 2 稅務會計與財務會計比較 3 會計基礎 4 營利事業之登記及帳簿憑證 5 營業收入 6 銷貨成本 7 營業費用	**Syllabus**	1 TAX ACCOUNTING 2 TAX ACCOUNTING & FINANCIAL ACCOUNTING 3 ACCRUAL BASIS IN TAX VS FIANACIAL ACCOUNTING 4 BUSINESS INCOME TAX 5 REVENUE 6 COST OF GOODS SOLDS 7 OPERATING EXPENSES

尊重智慧財產權，請勿非法影印。