

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	3184	Course Number	3184
授課教師	陳輝格	Instructor	CHEN,HEY GER
中文課名	稅務會計	Course Name	Tax Accounting
開課單位	會計系(四進)三A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	1.介紹國內租稅環境及租稅行政體制。2.兩稅合一與營業稅相關會計處理。3.營利事業所得稅查核準則。	Objectives	This course helps students familiar with the theories and practices in the fields of the value-added tax, business income tax, and withholding tax, etc.
教材	講義	Teaching Materials	
成績評量方式	1.作業及參與40% 2.期中30% 3.期末30%	Grading	Grading Test & Problem-sheets: 40% Mid-term Exam.: 30% Final Exam.: 30%
教師網頁	-		
教學內容	針對國內記帳士稅務申報實務科目之考試,深入講解有關1.個人綜所稅2.營所稅3.營業稅各項申報實務,務使學生能夠金榜題名.	Syllabus	Our objective is passing the examination of Book-keeping. We will deeply introduce the returns of personal income/profit-business/value-added.

尊重智慧財產權，請勿非法影印。