

**朝陽科技大學 097學年度第1學期教學大綱**  
**Finance and Taxation Planning 財務與租稅規劃**

當期課號	3078	Course Number	3078
授課教師	陳合發	Instructor	,
中文課名	財務與租稅規劃	Course Name	Finance and Taxation Planning
開課單位	財務金融系(四進)四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	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.
教材	講義、案例研討	Teaching Materials	Hand-out(Lecture Paper) Special case-talking
成績評量方式	期中考試 期末考試	Grading	Mid-term exam Final exam
教師網頁	-		
教學內容	讓學生瞭解所得稅及財產稅現行稅務法令規定及財稅規劃(常見逃漏稅.錯誤的租稅規劃)	Syllabus	To have the students learn more in the fields of Income Tax, Property Tax and Finance Taxation Planning.(Common tax evasion Wrong tax Plannino)

尊重智慧財產權，請勿非法影印。