朝陽科技大學 097學年度第2學期教學大綱
Finance and Taxation Planning 財務與租稅規劃

當期課號	1085	Course Number	1085
授課教師	林秀芬	Instructor	LIN,SHIU FEN
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(四日)二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 課程綱要 一、財務及租稅規劃基本概念 二、租稅規劃（節稅）、避稅、逃稅之區別 三、營利事業所得稅租稅規劃介紹 四、綜合所得稅租稅規劃介紹 五、遺產及贈與稅租稅規劃介紹	Teaching Materials	Hand-out(Lecture Paper) Special case-talking Outline of the lecture I.Basic concept of finance and tax planning. II.Distinguishes of tax planning, tax-avoidance and tax-evasion III.Tax planning on profit-seeking enterprises income tax IV.Tax planning on individual income Tax V.Tax planning on estate and gift tax
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 隨著全球化時代的來臨，企業及個人的經濟活動日益複雜，亦衍生相關租稅問題。在此環境之下，對企業或個人而言，爲確保最大獲利或降低租稅負擔，租稅規劃已成爲一項重要的課題。本課程將講述財務及租稅規劃的基本觀念，並就租稅規劃領域的理論及實務議題作探討。	Syllabus	To have the students learn more in the fields of Income Tax,Propenty Tax and Finance Taxation Planning. As the countries of the world have become increasingly integrated economically, many companies or individuals are engaged in complex economical activities and have to face tax issues rather regularly. Under this circumstance, it's important for the enterprises or individuals to make proper tax planning to maximize their profit or minimize their tax burden. The course provides students with general concept of finance and tax planning, theorical and practical issues regarding finance and tax planning.

尊重智慧財產權，請勿非法影印。