

**朝陽科技大學 097學年度第2學期教學大綱**  
**Tax Law 稅務法規**

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| 當期課號   | 3006   | Course Number      | 3006  |
| 授課教師   | 陳合發  | Instructor         | ,   |
| 中文課名   | 稅務法規   | Course Name        | Tax Law   |
| 開課單位   | 財務金融系(二進)五A  | Department         |   |
| 修習別    | 選修   | Required/Elective  | Elective  |
| 學分數    | 3  | Credits            | 3   |
| 課程目標   | 從租稅法基本觀念與原則導入,再就各種稅法之研討,以全盤了解租稅法有關之規定,培養日後實務工作之能力。 | Objectives         | The basic concept and principle of the Tax Law will firstly be introduced. Then, basising on wide discussion, it is expected that students will understand the Tax Law at all. Furthermore, we expect this course will enhance the ability of practical working after their graduation. |
| 教材     |  | Teaching Materials |   |
| 成績評量方式 | 1.期中35%<br>2.與期末考各35%<br>3.出席30%                   | Grading            | 1.Midterm&Final:35%<br>2.Attendance:30%   |
| 教師網頁   | -  |                    |   |
| 教學內容   | 從租稅法基本觀念與原則導入,再就各種稅法之研討,以全盤了解租稅法有關之規定,培養日後實務工作之能力。 | Syllabus           | The basic concept and principle of the TAX LAW will be introduced,then in dependence of discussion will understand the TAX LAW at all.The course will enhance the ability of practical working after gratuation.  |

尊重智慧財產權，請勿非法影印。