

朝陽科技大學 098學年度第1學期教學大綱  
Tax Law 稅務法規

當期課號	3177	Course Number	3177
授課教師	生建運	Instructor	SHENG,CHIEN YUN
中文課名	稅務法規	Course Name	Tax Law
開課單位	會計系(四進)三A	Department	
修習別	必修	Required/Elective	Required
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	租稅法規：黃淑惠教授著 新陸書局股份有限公司出版。 稅務法規：陳志愷會計師著 智勝文化事業有限公司出版。	Teaching Materials	
成績評量方式	出席率:20% 期中考:40% 期末考:40%	Grading	ATTENDANCE:20% MID-TERM:40% FINAL:40%
教師網頁	-		
教學內容	國家的建設有賴於政府的財政收入，而租稅收入是政府財政收入最主要的部分，雖然納稅是國民應盡的義務，但是稽徵機關在租稅稽徵過程中，仍應依法行政。本課程主要在介紹現行租稅環境及各稅目的稽徵制度，讓學習者能對政府的租稅制度有初步的認識，創造徵納雙方和諧的租稅環境。	Syllabus	The budget of constructing infrastructure relies on the fiscal collections. However, taxation is the main resource among all kinds of fiscal collections. While it is obligatory for citizens to pay the tax, it is dutiful for bureaucracy to follow the laws during process. This course will introduce the industrial environment and all kinds of tax systems in Taiwan. The purpose of the seminar is to ensure learners realize a fundamental picture of the tax systems and to create a harmony relationship between imposers and taxpayers.

尊重智慧財產權，請勿非法影印。