# 朝陽科技大學 098學年度第2學期教學大綱
# Review Course for Certified Public Bookkeepers Examination 記帳士考試輔導

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| **當期課號** | 1460 | **Course Number** | 1460 |
| **授課教師** | 蘇仁偉 | **Instructor** | SU,JEN WEI |
| **中文課名** | 記帳士考試輔導 | **Course Name** | Review Course for Certified Public Bookkeepers Examination |
| **開課單位** | 會計系(四日)三A | **Department** | |
| **修習別** | 選修 | **Required/Elective** | Elective |
| **學分數** | 3 | **Credits** | 3 |
| **課程目標** | 本課程旨在協助欲參加記帳士考試之同學，複習及演練歷屆考題，主要包括營業稅及所<br>得稅等之複習。 | **Objectives** | This is an examination review course for students who intend to attend Junior Examination for Accredited Bookkeepers. This course covers two segments: how to file VAT and income tax return. |
| **教材** | 講義及歷屆考題 | **Teaching Materials** | Lecture and Notes |
| **成績評量方式** | 1.小考,期中與期末考各30%<br>2.出席10% | **Grading** | 1.Quizs:30%<br>2.Midterm30%<br>3.Final:30%<br>4.Attendence:10% |
| **教師網頁** | | | |
| **教學內容** | 1.租稅法原理<br>2.營業稅申報實務暨相關法規<br>3.營利事業所得稅申報實務暨相關法規<br>4.綜合所得稅申報實務暨相關法規<br>5.稅捐稽徵法及施行細則<br>6.遺產及贈與稅法及施行細則<br>7.商業會計法及商業會計處理準則<br>8.記帳士法<br>9.公司法第8章<br>10.歷屆試題解析及例題演練 | **Syllabus** | 1.Principle of Tax Law<br>2.Practice amd Regulation of VANVABT<br>3.Practice amd Regulation of Porfit-seeking enterprise income tax<br>4.Practice amd Regulation of Indivisual income tax<br>5.Tax Collection Act and Enforcement Rules<br>6.Estate and Gift Tax Act and Enforcement Rules<br>7.Business Accounting Act and Enforcement Rules<br>8.Certified Public Bookkeepers Act<br>9.Chapter 8 of Company Act<br>10.Review and Test |

尊重智慧財產權，請勿非法影印。