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

當期課號	1465	Course Number	1465
授課教師		Instructor	
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B	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 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% 2.出席10%	Grading	1.Quizs:30% 2.Midterm30% 3.Final:30% 4.Attendence:10%
教師網頁			
教學內容	1.租稅法原理 2.營業稅申報實務暨相關法規 3.營利事業所得稅申報實務暨相關法規 4.綜合所得稅申報實務暨相關法規 5.稅捐稽徵法及施行細則 6.遺產及贈與稅法及施行細則 7.商業會計法及商業會計處理準則 8.記帳士法 9.公司法第8章 10.歷屆試題解析及例題演練	Syllabus	1.Principle of Tax Law 2.Practice amd Regulation of VANVABT 3.Practice amd Regulation of Porfit-seeking enterprise income tax 4.Practice amd Regulation of Indivisual income tax 5.Tax Collection Act and Enforcement Rules 6.Estate and Gift Tax Act and Enforcement Rules 7.Business Accounting Act and Enforcement Rules 8.Certified Public Bookkeepers Act 9.Chapter 8 of Company Act 10.Review and Test

尊重智慧財產權，請勿非法影印。