

朝陽科技大學 099學年度第1學期教學大綱
Tax Planning 租稅規劃

當期課號	3144	Course Number	3144
授課教師	蘇仁偉	Instructor	SU,JEN WEI
中文課名	租稅規劃	Course Name	Tax Planning
開課單位	會計系(四進)四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	This course prepares 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	自編講義	Teaching Materials	Lecture
成績評量方式	期中考 30% 期末考 30% 作業及平時考等 40%	Grading	Mid Term 30% Final Exam 30% The homework and usually tests 40%
教師網頁	-		
教學內容	1.綜合所得稅實務及個案研討 2.營利事業所得稅實務及個案研討 3.遺產與贈與稅實務及個案研討	Syllabus	1.Case study amd Practice of Individual income tax 2.Case study amd Practice of Porfit-seeking enterprise income tax 3.Case study amd Practice of Estate and Gift Tax

尊重智慧財產權，請勿非法影印。