朝陽科技大學 099學年度第2學期教學大綱
Tax Law 稅務法規

當期課號	1308	Course Number	1308
授課教師	林國全	Instructor	LIN,KUOCHUAN GORDON
中文課名	稅務法規	Course Name	Tax Law
開課單位	會計系(四日)二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	1.楊葉承,宋秀玲,2010年5月2版,稅務法規(新陸書局) 2.相關補充之論述文章	Teaching Materials	Taxation Principle
成績評量方式	1.小考40% 期中與期末考各20%與30% 2.出席10%	Grading	1.Midterm:20% 2.Final:30% 3.Attendance:10% 4.Quizs:40%
教師網頁	www.cyut.edu.tw/~kclin		
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。