# 朝陽科技大學 099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 | 1324 | Course Number | 1324 |
| 授課教師 | 林國全 | Instructor | LIN,KUOCHUAN GORDON |
| 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 | 講義及歷屆考題 |
| 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 | www.cyut.edu.tw/~kclin | | |
| 教學內容 | 營業稅及所得稅等之模擬考複習 | Syllabus | Examination and Review for VAT and Non VAT Business Tax |

尊重智慧財產權，請勿非法影印。