

98-1 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	租稅各論	Serial No. / ID	1795 / ATM3023
Dept.	會計資訊學系	School System / Class	大學日間部4年2班
Lecturer	吳春秋	Full or Part-time	兼任
Required / Credit	Optinal / 3	Graduate Class	Yes
Time / Place	(二)ABC / B502	Language	Chinese

Introduction
<p>1. Upon completion of this course the student will be able to:</p> <ol style="list-style-type: none"> 1. Apply relative concept in the tax research process; 2. Understand obligation to pay tax among a variety of taxes; 3. Explain tax considerations in forming a corporation. 4. Compute a corporation's taxable income and tax liability, given a set of financial data; 5. Apply the gift tax formula and compute the gift tax liability, given a set of financial data; 6. Explain the estate tax formula and the typical inclusions and deductions of a gross estate; 7. Compute the tax liability of an estate, given a set of financial data;

Outline
<ol style="list-style-type: none"> I. Understand the history of taxation II. Corporate income tax III. Sales tax IV. Gift tax V. Estate tax

Prerequisite
none