

99-1 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	稅務會計	Serial No. / ID	1471 / ATM3010
Dept.	會計資訊學系	School System / Class	大學日間部4年1班
Lecturer	吳春秋	Full or Part-time	兼任
Required / Credit	Optinal / 3	Graduate Class	Yes
Time / Place	(二)ABC / B407	Language	Chinese

Introduction

The purpose of this course is to make students can identify the difference of the financial accounting and tax accounting, and can appreciates how to make off-book adjustment for preparing income tax return.

Upon completion of this course the student will be able to:

1. Apply steps in the tax research process;
2. Explain the statements of responsibilities in a tax practice;
3. Compute taxable income and tax liabilitya for a corporation, given a set of financial data;

Outline

- 1.Explain accounting treatment and tax considerations in forming and registering a profitable business.
- 2.Sale-Taxation Practice
- 3.Practice of Corporation Income Tax

Prerequisite

- 1.Income Tax Law
- 2.Practice of Income Tax
- 3.Fundamental Accounting