《税法（选修）》课程中英文简介

**Tax Law**

课程代码：100423B **Course Code：**100423B

课程名称：税法 **Course Name：**Tax Law

学时：48 **Periods：**48

学分：3 **Credits：**3

考核方式：考查 **Assessment：Evaluation**

先修课程：财政学、国家税收 **Preparatory Courses：**Finance, National Taxation

《税法》课程从会计师、注册会计师执业实践的角度出发，介绍了在现行税制的宏观背景下，我国税收法律关系构成、税法要素、税法体系结构与制定权限等基本原理，并以税收实体法、税收程序法、税务行政法制为主线，着重介绍我国现行流转税法、所得税法、财产行为税法、税收征管法的具体法律、法规及其操作应用。通过本课程的学习，使学生全面掌握我国现行税法体系中的主体性税种、普遍性税种的法规政策及其运用，培养学生分析和解决涉税问题的意识和能力，为学生毕业后能成为高级财务管理人员、执业注册会计师奠定基础。

From the view of accountants and CPAs’ practice, *Taxation Law* introduces basic principles involving components of legal relationship, factors, structure, establishment right and other characters of taxation under current taxation system in China. Centralizing on the entity law, procedural law and administrative regulations of taxation, this course mainly discusses specific laws and regulations, systems and their application of existing operating taxation law, income taxation law, property and behavior taxation and taxation collection and administration in China.

On completion of this course, students should be able to: 1) thoroughly understand regulations and application of current taxation system in China; 2) develop sense and abilities in analyzing and solving tax-related issues. It ultimately lays a solid foundation for students to be senior financial staff or competent practicing CPAs after graduation.