

中国社会科学院大学《税法与税收筹划》课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232020033	*学时 (Credit Hours)	32	*学分 (Credits)	2
*课程名称 (Course Name)	税法与税收筹划				
	Tax Law and Tax Planning				
先修课程 (Prerequisite Courses)	中国税制				
*课程简介 (Description)	<p>税法与税收筹划是现代企业财务管理的核心内容之一，也是企业开展各项经营活动中亟需重视并完善的重要领域，要秉持系统思维来开展本课程教学。本课程坚持以马克思主义为指导，遵循正确的政治方向和学术导向，加快构建中国特色哲学社会科学学科体系、学术体系、话语体系。课程还紧紧围绕坚定学生理想信念，以爱党、爱国、爱社会主义、爱人民、爱集体为主线，围绕政治认同、家国情怀、文化素养、宪法法治意识、道德修养等重点优化课程思政内容。通过本课程的教育教学活动，帮助学生通过系统学习税法与税收筹划课程，将从企业战略及财务管理的目标出发，全面精准把握税法实质，更好了解税收领域的国家法律法规和相关政策，更加系统认识税法在人类社会制度及演变中的功能作用。在课程教学过程中，坚持“以学生为中心”的人才培养理念，引导学生深入社会实践、关注现实企业税收问题，培育学生经世济民、诚信服务、德法兼修的职业素养，让学生勤于思考、善于分析，提升解决实际问题的能力。从而更加有助于严格依法依规开展各项经营活动，有效降低企业财务管理各个环节的税收风险，科学选择有利于企业整体战略目标及价值最大化的税收筹划方案。本课程遵循理论联系实际思路，围绕税法与税收筹划的主要内容、重点环节、典型案例开展教学研究活动。</p>				
*课程简介 (Description)	<p>Tax law and tax planning is one of the core contents of modern enterprise financial management, and it is also an important area that enterprises need to pay attention to and improve in their business activities, so I will carry out the teaching of this course with systematic thinking. This course adheres to the guidance of Marxism, follows the correct political direction and academic guidance, and accelerates the construction of the discipline system, academic system, and discourse system of philosophy and social sciences with Chinese characteristics. The course also focuses on strengthening students' ideals and beliefs, focusing on love for the Party, patriotism, socialism, people, and the collective, and focuses on optimizing the ideological and political content of the course around political identity, family and country feelings, cultural literacy, constitutional awareness of the rule of law, and moral cultivation. Through the education and teaching activities of this course, students will be helped to systematically learn the course of tax law and tax planning, so as to comprehensively and accurately grasp the essence of tax law and understand the national laws, regulations and relevant policies in the tax field from the goal of corporate strategy and financial management, so we can have a more systematic understanding of the functional role of tax law in the system and evolution of human society. In the course teaching process, we adhere to the talent cultivation concept of "student-centered", guide students to go deep into social practice, pay attention to real</p>				

	<p>corporate tax issues, cultivate students' professional quality of serving the people through the world, providing honest services, and learning both morality and law, so that students can be diligent in thinking, good at analysis, and improve their ability to solve practical problems. Thus, it is more helpful to carry out various business activities in strict accordance with laws and regulations, effectively reduce tax risks in all aspects of enterprise financial management, and scientifically select tax planning plans that are conducive to the overall strategic objectives and value maximization of the enterprise. This course follows the idea of integrating theory with practice, and carries out teaching and research activities around the main contents, key links and typical cases of tax law and tax planning.</p>
*教材 (Textbooks)	梁俊娇, 王怡璞, 王文静 编: 税收筹划 (第九版), 中国人民大学出版社, 2021年5月1日出版, ISBN: 9787300293028
参考资料 (Other References)	2022年注册会计师全国统一考试辅导教材《税法》, 中国财政经济出版社, 2022年2月1日出版, 第一版, ISBN: 9787522311265