

## COURSE DETAIL

### TAXATION

**Country**

China

**Host Institution**

Fudan University

**Program(s)**

Fudan University

**UCEAP Course Level**

Upper Division

**UCEAP Subject Area(s)**

Economics

**UCEAP Course Number**

142

**UCEAP Course Suffix****UCEAP Official Title**

TAXATION

**UCEAP Transcript Title**

TAXATION

**UCEAP Quarter Units**

4.50

**UCEAP Semester Units**

3.00

## Course Description

This course covers the principles of taxation; history of the tax system; contemporary tax system; generation, development, and evolution of taxation; and laws of taxation as a discipline closely related to the behavior of the state. The basic content of the course is divided into three major parts. The first part introduces the basic concepts and principles of taxation and the relationship between taxation and economy; the second part introduces the evolution process of ancient Chinese taxation system; the third part briefly introduces the setting of contemporary taxation system and its reform trend.

### Language(s) of Instruction

Chinese

### Host Institution Course Number

ECON130042

### Host Institution Course Title

TAXATION

### Host Institution Campus

### Host Institution Faculty

Xiancai YU

### Host Institution Degree

### Host Institution Department

Economics

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