朝陽科技大學 092學年度第1學期教學大綱
Auditing(I) 審計學(一)

當期課號	1445	Course Number	1445
授課教師	柯俊禎	Instructor	KO,JIM CHEN
中文課名	審計學(一)	Course Name	Auditing(I)
開課單位	財務金融系(四日)三A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	讓財務人員學習審計之意義及其如何運用於營運審計及財務報表審計，並針對企業之內部控制做一實證研究。此外，邀請在會計師事務所工作之實務人士與學生做面對面溝通，藉以達到實務與理論之結合。主要內容包括認識ＧＡＡＳ，查核報告及其他準則、審計理論和實務發展、職業道德及法律責任、審計計畫及程式和工作底稿、內部工作結構、電腦審計及審抽樣。	Objectives	T his course will guide students toward the understanding of auditing theory and practice, also implements the practice in audit engagement Students will visit CPA firm to walk through the real world of CPA profession. The course includes the followings:1.Introduction GAAS and auditing report; 2.the development of auditing theory and practice; 3.profession ethic and legal liabilities; 4.audit plans and programs; 5.the structure of internal control; 6.EDP; 7.audit sampling; 8.test of control in each cycle; 9.substantive test in each cycle ;10.the completion of audit engagement.
教材	課堂講授並配合實務及案例說明以加深學生學習興趣	Teaching Materials	LECTURE IN THE CLASS WITH CPA PRACTICE AND CASE DISCUSSION, MOTIVATED STUDENTS LEARNING INTEREST.
成績評量方式	平時成績佔20% 期中考成績佔40% 期末考成績佔40%	Grading	CLASS GRADE 20% MID-TERM EXAM 40% FINAL EXAM 40%
教師網頁			
教學內容	第一章 審計與確認性服務的需求 第二章 會計師專業 第三章 審計報告 第四章 會計師之職業道德 第五章 會計師之法律責任 第六章 審計人員的責任與目標 第七章 審計證據 第八章 查核規劃與工作底稿 第九章 重大性與風險	Syllabus	CHARPTER 1 THE NEEDED FOR AUDITING AND ASSURANCE SERVICES CHARPTER 2 CPA PROFESSIONS CHARPTER 3 AUDIT REPORT CHARPTER 4 CPA'S ETHIC REQUIREMENTS CHARPTER 5 LEGAL RESPONSIBILITY CHARPTER 6 AUDITOR'S RESPONSIBILITIES AND GOALS CHARPTER 7 AUDIT EVIDENCES CHARPTER 8 AUDIT PLANNING AND WORKING PAPERS CHARPTER 9 MATERIALITY AND RISK

尊重智慧財產權，請勿非法影印。