

朝陽科技大學 092學年度第1學期教學大綱
Accounting and Auditing Practice 會計審計實務

當期課號	6441	Course Number	6441
授課教師	胡湘寧	Instructor	
中文課名	會計審計實務	Course Name	Accounting and Auditing Practice
開課單位	會計系(二進)五A	Department	
修習別	選修	Required/Elective	Elective
學分數	2	Credits	2
課程目標	1.介紹會計師專業現況與事務所實際運作情形。2.瞭解事務所業務運作流程與案件管理。3.瞭解工作底稿的編製邏輯及架構。4.介紹常見的會計實務與查核程序。	Objectives	This course includes following topics: 1.the current development of CPA profession and the operation practice of the CPA firms; 2.the services of the CPA firms and the engagement management; 3.the logical framework of working papers; 4.the basic auditing procedures and accounting practices.
教材	配合資訊系統揚子江會計師系統，上機操作。	Teaching Materials	The class will be conducted in PC lab. Students are required to run exercises on an integrated software for CPA firm.
成績評量方式	期中考，期末考，平日作業	Grading	midterm, final, reports
教師網頁	-		
教學內容	對國內會計師事務所的生態、組織及業務作一概括性的介紹。並透過會計師事務所資訊系統的操作，教導營業稅觀念、電腦化的總帳流程、財務及稅務簽證的審計流程。	Syllabus	Introduction of the business environment, organization and work flow of CPA firms in Taiwan. Hand out exercise of VAT tax filing, computerized general ledger, financial and tax reports.

尊重智慧財產權，請勿非法影印。