朝陽科技大學 092學年度第2學期教學大綱
Auditing 審計學

當期課號	3322	Course Number	3322
授課教師	黃金發	Instructor	HWANG,JIN FA
中文課名	審計學	Course Name	Auditing
開課單位	會計系(四進)四A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	1.審計專業介紹：包括審計本質、會計師專業之服務內容與發展現況。 2.審計過程：包括審計目標及責任、審計證據蒐集與規劃、內部控制及其風險評估等。	Objectives	This course includes following topics: 1.The Introduction of Public Accounting Profession:the Nature of Auditing, the Services performed by CPA, and the Current Development of Profession; 2.Auditing Processes: Audit Objectives, Responsibilities, Audit Planning, the Accumulation of Evidences, and the Evaluation of Internal Control System.
教材	1. 依課本教材上課並依我國審計準則公報規定說明。 2. 課本所附習題及實例分析練習審計之技術,並規定爲作業習作。 3.AICPA考題作爲課後練習作業 。	Teaching Materials	1.Lecture by teacher. 2.Discuss and excerse the problems and cases study in the class.
成績評量方式	平時考30% ，期中考30% ，期末考30% ，課堂參與10%	Grading	Assignments and Participation (40%) The mid-term exam (30%) The final exam (30%)
教師網頁			
教學內容	1. 瞭解審計之原理、運用審計技術在實務上之運用。 2. 加強對審計發展趨勢探討及新的審計課題及技巧之研究。 3. 爲參加會計師及會研所考試準備。	Syllabus	1.Understand the principles of auditing and applied auditing technique in the auditing practice. 2.Enchance the ability of research and application in the new trend and topics of auditing. 3.To be help to joint the CPA and graduate entry exam.

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