

朝陽科技大學 092學年度第2學期教學大綱
Seminar on Business Internal Audit 企業內部稽核專題研討

當期課號	7229	Course Number	7229
授課教師	陳雪如	Instructor	HSUEH, JU CHEN
中文課名	企業內部稽核專題研討	Course Name	Seminar on Business Internal Audit
開課單位	會計系碩士班二A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	內部稽核係為企業內部獨立的組織與人員，對企業全盤經營活動為連續性查核、建議與評估，在管理控制制度中扮演重要的腳色。除探討公司治理相關起源、架構及未來發展趨勢外，本課程亦以主題方式探討內部控制制度制定與稽核相關實務。讓學生瞭解內部控制之重要性，及稽核人員如何透過稽核重點發現問題，提升公司之經營績效，提供學生一個全新的學習觀點。	Objectives	Internal auditing is an independent segment in the enterprise. The segment's whole operating activities for the enterprise consist of continuous auditing and providing suggestions and evaluations, playing an important role in the management control system. In addition to exploring relative origin, structures and future development trend of corporate governance, this course also implement main theme discussion to further explore establishment of internal control system and relative audit practice to give students an understanding of the importance of internal control and how internal auditors find the problem through auditing on major points, thus promoting an enterprise's operating performance and providing students a brand new learning perspective.
教材		Teaching Materials	
成績評量方式	Attendance:5%; Report: 40%; Test:55%	Grading	Attendance:5%; Report: 40%; Test:55%
教師網頁	-		
教學內容	這個課程主要在於探討內部控制專業在求新求變的商業環境下如何永續發展。在觀念建立為主，文章導讀為輔雙重激勵下研討當今內部控制令人醒思之議題。	Syllabus	This course aims to exam how internal control system copes with the changing business environment. By establishing the control concepts and reading relevant papers, hope students be able to perceive the key issues related to internal control.

尊重智慧財產權，請勿非法影印。