# 朝陽科技大學 093學年度第1學期教學大綱
# Auditing 審計學

| | | | |
|---|---|---|---|
| **當期課號** | 1985 | **Course Number** | 1985 |
| **授課教師** | 楊麗文 | **Instructor** | YANG,LEE WEN |
| **中文課名** | 審計學 | **Course Name** | Auditing |
| **開課單位** | 會計系(四日)三B | **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.Arens,Loebbecke著Auditing-an Integrated Approach<br>2.審計準則公報<br>3.蔡信夫著審計學概念及應用第三版 | **Teaching Materials** | |
| **成績評量方式** | 期中考30% 期末考30% 平時出席及作業40% | **Grading** | 1.Assignments and Participation (40%)<br><br>2The mid-term exam (30%) and 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。<br>3. 具備參加會計師及會研所考試之準備 | **Syllabus** | 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. |

尊重智慧財產權，請勿非法影印。