

朝陽科技大學 093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	6417	Course Number	6417
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	老師自製/To be prepared and released by teacher on a weekly basis	Teaching Materials	
成績評量方式	期中作業，期末作業	Grading	midterm project, final project
教師網頁	-		
教學內容	簡介會計師事務所工作流程，並透過專為會計師事務所設計的資訊系統-揚子江資訊系統，的實際操作，介紹加值型營業稅觀念、電腦化的總帳流程、稅務簽證及財務簽證中工作底稿編製、費用抽核、報告編製、所得稅申報等基本作業，提供有意投入會計師事務所行列的同學就業前練習的機會。	Syllabus	Introduction of working procedures of CPA firms. Utilizing Yangtze Information System, accounting software specialized in CPA firm total solution, to introduce VAT, computerized GL, financial and tax audit procedures, vouching of expenses, compilation of reports, filing of tax returns, etc. This course will provide practice opportunities for those students who are interested in working for CPA firms.

尊重智慧財產權，請勿非法影印。