

朝陽科技大學 095學年度第1學期教學大綱  
Auditing 審計學

當期課號	3271	Course Number	3271
授課教師	李秋燕	Instructor	LEE,CHIOU YANN
中文課名	審計學	Course Name	Auditing
開課單位	會計系(二進)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.Auditing : Arens, Elder & Beasley , 10th ed. 戚務君, 俞洪昭, 林維珩, 姜家訓編譯 2.Auditing : Guy, Alderman & Winters, 5th ed. 3.Auditing : Robertson & Louwers, 10th ed. 4.國內審計準則公報	Teaching Materials	
成績評量方式	1.期中與期末測驗各佔30% 2.平時測驗、出席狀況、學習態度佔40%	Grading	1.mid-term and final test of 60% 2.other tests and learning attitude of 40%
教師網頁	-		
教學內容	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。	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.

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