朝陽科技大學 095學年度第2學期教學大綱
Internal Auditing and Control 內部稽核與控制

當期課號	1274	**Course Number**	1274
授課教師	黃素慧	**Instructor**	HUANG,SU HUI
中文課名	內部稽核與控制	**Course Name**	Internal Auditing and Control
開課單位	會計系(二日)四A	**Department**	
修習別	選修	**Required/Elective**	Elective
學分數	3	**Credits**	3
課程目標	藉由內部控制與內部稽核基本理論之授與,讓學員瞭解組織內部控制與稽核的重要性,基本知識與操作技巧。	**Objectives**	By way of teaching the basic Internal Auditing and Internal Control concepts / knowledge, the course intends to improve the students to realize the importance, knowledge and skills of auditing and control for the organization/business management.
教材	講義 用書於上課時說明	**Teaching Materials**	Handout; The book adopted in this course will be announced in the class.
成績評量方式	1.期中考 20% 2.期末考 20% 3.實作練習及報告 40% 4.平常表現 20% 考試作弊學期總成績一律0分；上課不參予實作練習與報告，平常分數以0分計算。	**Grading**	1. Exam (40%) + practices (40%)+ participation (20%) = 100% 2. Cheat in exam is strictly prohibited.
教師網頁	_		
教學內容	1.內部控制介紹 2.內部稽核之職責 3.相關法律規定 4.稽核工具介紹與使用 5.實作練習	**Syllabus**	1. Introduction of internal control. 2. The responsibility of internal auditors 3. Introduction of the related laws. 4. Introduction of the tools by auditors using. 5. Practices

尊重智慧財產權，請勿非法影印。