朝陽科技大學 095學年度第2學期教學大綱
Accounting Professional Ethics 會計專業倫理

當期課號	1303	**Course Number**	1303
授課教師	林國全	**Instructor**	LIN,KUOCHUAN GORDON
中文課名	會計專業倫理	**Course Name**	Accounting Professional Ethics
開課單位	會計系(四日)一B	**Department**	
修習別	選修	**Required/Elective**	Elective
學分數	2	**Credits**	2
課程目標	1. 喚起同學重視會計倫理，並培養將會計倫理的概念或原則融入決策歷程中的能力。 2. 訓練學生在商業行爲和抉擇中做一個自主的道德個體，理性自覺地選擇道德原則及規則， 並自覺地遵守這些原則與規則。 3. 協助同學發現會計專業活動中的倫理兩難問題，培養理性分析判斷與抉擇的技巧。	**Objectives**	This course has been prepared to acquaint students with the special moral questions and issues that arise for accountants, and with methods for analyzing and evaluating a variety of positions on these issues. After completing the course, you could 1.identify the special moral issues and questions facing accounting professionals, and discuss representative positions on those issues; 2.analyze concepts and issues in accounting professional ethics, and develop and defend your own position on a variety of issues; and 3.discuss in a case study how positions you have developed might apply to circumstances arising in accounting professional practice.
教材	講義及影片欣賞	**Teaching Materials**	Outlines and moive
成績評量方式	出席:10% 影片欣賞心得報告:10% 期中考:40% 期末考:40%	**Grading**	Attendance:10% Report:10% Midterm:40% Final:40%
教師網頁	www.cyut.edu.tw/~kclin		
教學內容	1.會計的本質和主要倫理困難 2.會計的倫理行爲:什麼是倫理? 3.會計的倫理行爲:倫理的理論 4.作爲職業的會計 5.會計倫理規範:原則 6.會計倫理規範:規則 7.審計倫理:審計的功能 8.管理會計和財務會計倫理 9.稅務會計倫理 10.會計師事務所倫理	**Syllabus**	1.Essence of accounting and major ethical difficulties 2.Accounting ethics:content 3.Accounting ethics:theory 4.Accounting job 5.Codes of ethics:principles 6.Codes of ethics:rules 7.Auditing ethics:auditing functions 8.Managerial and financial accounting ethics 9.Tax accounting ethics 10.Ethics of accounting firms

尊重智慧財產權，請勿非法影印。