

朝陽科技大學 095學年度第2學期教學大綱
Accounting and Auditing Practice 會計審計實務

當期課號	3252	Course Number	3252
授課教師		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	3	Credits	3
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		Teaching Materials	
成績評量方式		Grading	
教師網頁	-		
教學內容		Syllabus	

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