朝陽科技大學 095學年度第2學期教學大綱
Auditing 審計學

當期課號	3288	Course Number	3288
授課教師	張耿尉	Instructor	KENG,WEI CHANG
中文課名	審計學	Course Name	Auditing
開課單位	會計系(四進)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	審計學 吳琮璠著	Teaching Materials	
成績評量方式	期中考30%期末考30%平時成績40%	Grading	
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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