朝陽科技大學 095學年度第2學期教學大綱
Advanced Auditing 高等審計學

當期課號	7090	Course Number	7090
授課教師	陳慶隆	Instructor	CHEN,CHING LUNG
中文課名	高等審計學	Course Name	Advanced Auditing
開課單位	會計系碩士班一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	1.審計沿革認識 2.審計程序介紹 3.審計研究現況與未來可能之發展	Objectives	This course includes following topics:1.Introduction of the evolution of auditing; 2.Introduction of auditing procedures; 3.Current state and perspective development of research in auditing.
教材	1.中華民國審計準則公報 2.研討學術論文24篇，課堂指定。	Teaching Materials	1.Chinese generally accepted auditing standard(GAAS) 2.Related auditing papers
成績評量方式	課堂參與討論 10% 報告 20% 期中考與期末考各35%	Grading	Discussion participation in Class 10% Presentation 20% Middle Term Exam. 35% Final Exam. 35%
教師網頁			
教學內容	以審計實證研究爲上課主題。透過審計文獻的研讀讓學生對審計問題的發生，問題的解決，如何建構一個審計研究等有進一步的了解。教學內容包括下列主題:審計品質，會計師選擇，定價，會計師任期等重要的議題。	Syllabus	This is a master course in empirical research in auditing. For preparing Master students to engage in further academic auditing research, the purpose of the course is to analyze the state of the art of auditing literatures in selected areas. As a good and patient reader, we must ask what makes a given paper tick: what are the research question and research design? How does the paper borrow from or expand on the related literature? What are the potential problems in model formulation or empirical inference? How can these problems be resolved? By completion of the course, you are expected to learn what the relevant auditing research issues are, how to identify important and unanswered research questions, how to perform an auditing research. To facilitate our discussions, the papers covered in this course are divided into several sessions such as audit quality, discretionary accruals and auditing, audit tenure, etc. I believe this framework should give the students a broader and more concrete picture about what have done by the auditing academic and what papers we covered in this course.

尊重智慧財產權，請勿非法影印。