

**朝陽科技大學 096學年度第1學期教學大綱**  
**Internal Auditing and Control 內部稽核與控制**

<b>當期課號</b>	3233	<b>Course Number</b>	3233
<b>授課教師</b>	黃素慧	<b>Instructor</b>	HUANG,SU HUI
<b>中文課名</b>	內部稽核與控制	<b>Course Name</b>	Internal Auditing and Control
<b>開課單位</b>	會計系(二進)五A	<b>Department</b>	
<b>修習別</b>	選修	<b>Required/Elective</b>	Elective
<b>學分數</b>	3	<b>Credits</b>	3
<b>課程目標</b>	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。	<b>Objectives</b>	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.
<b>教材</b>	講義 用書於上課時說明	<b>Teaching Materials</b>	Handout; The book adopted in this course will be announced in the class.
<b>成績評量方式</b>	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%(出席10%) 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。	<b>Grading</b>	1. Exam (40%) + practices (40%)+ participation (20%) = 100% 2. Cheat in exam is strictly prohibited.
<b>教師網頁</b>	-		
<b>教學內容</b>	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	<b>Syllabus</b>	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

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