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

當期課號	3233	Course Number	3233
授課教師	黃素慧	Instructor	HUANG,SU HUI
中文課名	內部稽核與控制	Course Name	Internal Auditing and Control
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	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。	Objectives	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.
教材	講義 用書於上課時說明	Teaching Materials	Handout; The book adopted in this course will be announced in the class.
成績評量方式	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。	Grading	1. Exam (40%) + practices (40%)+ participation (20%) = 100% 2. Cheat in exam is strictly prohibited.
教師網頁	_		
教學內容	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	Syllabus	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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