

朝陽科技大學 096學年度第2學期教學大綱
Accounting Professional Ethics 會計專業倫理

當期課號	1307	Course Number	1307
授課教師	林昶佑	Instructor	LIN,JACKI
中文課名	會計專業倫理	Course Name	Accounting Professional Ethics
開課單位	會計系(四日)-A	Department	
修習別	選修	Required/Elective	Elective
學分數	2	Credits	2
課程目標	<p>1. 喚起同學重視會計倫理，並培養將會計倫理的概念或原則融入決策歷程中的能力。</p> <p>2. 訓練學生在商業行為和抉擇中做一個自主的道德個體，理性自覺地選擇道德原則及規則，並自覺地遵守這些原則與規則。</p> <p>3. 協助同學發現會計專業活動中的倫理兩難問題，培養理性分析判斷與抉擇的技巧。</p>	Objectives	<p>This course has been prepared to acquaint students with the special moral questions and issues that arise for accountants, and with methods for analyzing and evaluating a variety of positions on these issues. After completing the course, you could</p> <p>1.identify the special moral issues and questions facing accounting professionals, and discuss representative positions on those issues;</p> <p>2.analyze concepts and issues in accounting professional ethics, and develop and defend your own position on a variety of issues; and</p> <p>3.discuss in a case study how positions you have developed might apply to circumstances arising in accounting professional practice.</p>
教材	講義及影片欣賞	Teaching Materials	Handouts and moives
成績評量方式	出席:40% 影片欣賞心得報告:20% 期末報告:40%	Grading	Attendance:40% Movie Review:20% Report:40%
教師網頁	-		
教學內容	<p>1.會計的本質及其所面臨的困難</p> <p>2.商業會計法之簡介</p> <p>3.會計師的角色</p> <p>4.會計師職業道德規範之簡介</p> <p>5.財務會計倫理實務介紹</p> <p>6.管理會計倫理實務介紹</p> <p>7.稅務會計倫理實務介紹</p> <p>8.審計倫理實務介紹</p> <p>9.會計師事務所倫理介紹</p>	Syllabus	<p>1.Essence of accounting and the difficulties it faces</p> <p>2.A brief introduction of Business Entity Accounting Law</p> <p>3.The role that CPAs play</p> <p>4.A brief introduction of Rules of the Code of Professional Conduct</p> <p>5.Financial accounting ethics in actual practice</p> <p>6.Management accounting ethics in actual practice</p> <p>7.Tax accounting ethics in actual practice</p> <p>8.Auditing ethics in actual practice</p> <p>9.Ethics of CPAs firms</p>

尊重智慧財產權，請勿非法影印。