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)一A	Department	
修習別	選修	Required/Elective	Elective
學分數	2	Credits	2
課程目標	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。 2. 訓練學生在商業行爲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。 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。	Objectives	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 1.identify the special moral issues and questions facing accounting professionals, and discuss representative positions on those issues; 2.analyze concepts and issues in accounting professional ethics, and develop and defend your own position on a variety of issues; and 3.discuss in a case study how positions you have developed might apply to circumstances arising in accounting professional practice.
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	1.會計的本質及其所面臨的困難 2.商業會計法之簡介 3.會計師的角色 4.會計師職業道德規範之簡介 5.財務會計倫理實務介紹 6.管理會計倫理實務介紹 7.稅務會計倫理實務介紹 8.審計倫理實務介紹 9.會計師事務所倫理介紹	Syllabus	1.Essence of accounting and the difficulties it faces 2.A brief introduction of Business Entity Accounting Law 3.The role that CPAs play 4.A brief introduction of Rules of the Code of Professional Conduct 5.Financial accounting ethics in actual practice 6.Management accounting ethics in actual practice 7.Tax accounting ethics in actual practice 8.Auditing ethics in actual practice 9.Ethics of CPAs firms

尊重智慧財產權，請勿非法影印。