

朝陽科技大學 096學年度第2學期教學大綱
Auditing 審計學

當期課號	1346	Course Number	1346
授課教師	楊麗文	Instructor	YANG,LEE WEN
中文課名	審計學	Course Name	Auditing
開課單位	會計系(四日)三B	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	1.審計專業介紹：包括審計本質、會計師專業之服務內容與發展現況。2.審計過程：包括審計目標及責任、審計證據蒐集與規劃、內部控制及其風險評估等。	Objectives	This course includes following topics: 1.The Introduction of Public Accounting Profession:the Nature of Auditing, the Services performed by CPA, and the Current Development of Profession; 2.Auditing Processes: Audit Objectives, Responsibilities, Audit Planning, the Accumulation of Evidences, and the Evaluation of Internal Control System.
教材	Arens,Loebbecke著Auditing-an Integrated Approach	Teaching Materials	Arens,Loebbecke-Auditing-an Integrated Approach
成績評量方式	期中考30% 期末考30% 平時出席及作業40%	Grading	1.Assignments and Participation (40%) 2The mid-term exam (30%) and the final exam (30%)
教師網頁	www.cyut.edu.tw/~lwyang		
教學內容	1. 瞭解審計之原理、運用審計技術在實務上之運用。2. 加強對審計發展趨勢探討及新的審計課題及技巧之研究。3. 具備參加會計師及會研所考試之準備	Syllabus	Understand auditing and the Public Accounting Profession

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