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	3247	Course Number	3247
授課教師	李秋燕	Instructor	LEE,CHIOU YANN
中文課名	審計學	Course Name	Auditing
開課單位	會計系(四進)四A	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	1.Auditing：Arens Loebbecke , 11th ed.，Prentice Hall(譯本) 2.國內審計準則公報	Teaching Materials	1.Auditing：Arens Loebbecke , 11th ed.，Prentice Hall(譯本) 2.auditing standards in ROC
成績評量方式	1.期中與期末測驗各佔30% 2.平時測驗、出席狀況、學習態度佔40%	Grading	1.mid-term and final exams scores of 30% separately 2.in-class quizs and learning attitude of 40%
教師網頁	_		
教學內容	1.審計規劃與分析性程序。 2.重大性標準的制定與運用、內部控制及其 風險評估等。 3.銷貨收款循環控制測試與期末證實測試。 4.審計抽樣技術與結果評估。	Syllabus	The focuses of this semester are: 1.the planning of audit process,and the preliminary materiality decision,and the understanding and evaluation of internal control system. 2.the cotrol tests and substantive tests of sales and collection cycle. 3.the techniques of audit sampling.

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