

**朝陽科技大學 096學年度第2學期教學大綱**  
**Special Topics in Auditing(1) 審計學研究專題（一）**

|               |  |                           |   |
|---------------|--|---------------------------|---|
| <b>當期課號</b>   | 7092   | <b>Course Number</b>      | 7092  |
| <b>授課教師</b>   | 呂明哲  | <b>Instructor</b>         | LU,MING CHE   |
| <b>中文課名</b>   | 審計學研究專題（一）   | <b>Course Name</b>        | Special Topics in Auditing(1)   |
| <b>開課單位</b>   | 會計系碩士班一A   | <b>Department</b>         |   |
| <b>修習別</b>    | 選修   | <b>Required/Elective</b>  | Elective  |
| <b>學分數</b>    | 3  | <b>Credits</b>            | 3   |
| <b>課程目標</b>   | 本課程旨在探討近代審計學研究之重要議題及其相關之實證方法，期使學生瞭解審計學研究之趨勢，並增進其論文寫作之能力。 | <b>Objectives</b>         | The purpose of this course is through the review of important issues on auditing research and related empirical methodologies to better prepare students for understanding the trend of auditing research in recent years.        |
| <b>教材</b>     | 三位老師自行編製   | <b>Teaching Materials</b> | The teaching materials and research papers will be issued by respective teachers and in each class.   |
| <b>成績評量方式</b> | 由三分老師依課堂表現與繳交報告分別評分。                                     | <b>Grading</b>            | The grades depends on student's participating in class and final reports.   |
| <b>教師網頁</b>   | -  |                           |   |
| <b>教學內容</b>   | 將分成三研習主題。由每一個老師準備一至二個主題教授。而上課方式乃採團體與分組二種方式進行。            | <b>Syllabus</b>           | Faculty in the Department of Accounting is grouped as several teams according their majors and research areas. The research team can provide the course of independent study on some specific issues that they are interested in. |

尊重智慧財產權，請勿非法影印。