朝陽科技大學 097學年度第1學期教學大綱
Accounting Professional Ethics 會計專業倫理

當期課號	1388	Course Number	1388
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	1.企業倫理學：理論與應用，智勝文化，廖勇凱編著。 2.影片欣賞	Teaching Materials	Textbook and moives
成績評量方式	1.出席狀況及課堂表現，40% 2.案例討論，20% 3.影片欣賞心得報告，40%	Grading	1.Attendance:40% 2.Report:20% 3.Movie Review:40%
教師網頁			
教學內容	1.企業倫理議題 2.企業倫理準則 3.組織內部倫理建設 4.外部倫理議題 5.內部倫理議題 6.倫理道德新議題	Syllabus	1.The topics of enterprise ethics. 2.The codes of enterprise ethics. 3.To develop the enterprise ethics. 4.The external topics of enterprise ethics. 5.The internal topics of enterprise ethics. 6.The new topics of enterprise ethics.

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