朝陽科技大學 097學年度第1學期教學大綱
Auditing 審計學

當期課號	1458	Course Number	1458
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	1.Auditing：Arens,Elder, & Beasley, 12th ed.，Prentice Hall 2.Auditing：Guy, Alderman & Winters, 5th ed. 3.Auditing：Robertson & Louwers, 10th ed. 4.國內審計準則公報 5.審計學,馬嘉應著,第二版,五南書局	Teaching Materials	1.Auditing：Arens,Elder, & Beasley, 12th ed.，Prentice Hall 2.Auditing：Guy, Alderman & Winters, 5th ed. 3.Auditing：Robertson & Louwers, 10th ed. 4.generally accepted auditing principles(R.O.C.) 5.審計學,馬嘉應著,第二版,五南書局
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 test of 30% separately 2.other tests and learning attitude of 40%
教師網頁			
教學內容	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。	Syllabus	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.

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