

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

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| 當期課號 | 3203 | Course Number | 3203 |
| 授課教師 | 林國全 | Instructor | LIN,KUOCHUAN GORDON |
| 中文課名 | 會計專業倫理 | Course Name | Accounting Professional Ethics |
| 開課單位 | 會計系(四進)二A | Department | |
| 修習別 | 選修 | Required/Elective | Elective |
| 學分數 | 2 | Credits | 2 |
| 課程目標 | <p>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。</p> <p>2. 訓練學生在商業行為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。</p> <p>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。</p> | Objectives | <p>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</p> <p>1.identify the special moral issues and questions facing accounting professionals, and discuss representative positions on those issues;</p> <p>2.analyze concepts and issues in accounting professional ethics, and develop and defend your own position on a variety of issues; and</p> <p>3.discuss in a case study how positions you have developed might apply to circumstances arising in accounting professional practice.</p> |
| 教材 | 講義及影片欣賞 | Teaching Materials | Outlines and moive |
| 成績評量方式 | <p>出席:10%</p> <p>影片欣賞心得報告:10%</p> <p>期中考:40%</p> <p>期末考:40%</p> | Grading | <p>Attendance:10%</p> <p>Report:10%</p> <p>Midterm:40%</p> <p>Final:40%</p> |
| 教師網頁 | www.cyut.edu.tw/~kclin | | |
| 教學內容 | <p>1.會計的本質和主要倫理困難</p> <p>2.會計的倫理行為:什麼是倫理?</p> <p>3.會計的倫理行為:倫理的理論</p> <p>4.作為職業的會計</p> <p>5.會計倫理規範:原則</p> <p>6.會計倫理規範:規則</p> <p>7.審計倫理:審計的功能</p> <p>8.管理會計和財務會計倫理</p> <p>9.稅務會計倫理</p> <p>10.會計師事務所倫理</p> | Syllabus | <p>1.Essence of accounting and major ethical difficulties</p> <p>2.Accounting ethics:content</p> <p>3.Accounting ethics:theory</p> <p>4.Accounting job</p> <p>5.Codes of ethics:principles</p> <p>6.Codes of ethics:rules</p> <p>7.Auditing ethics:auditing functions</p> <p>8.Managerial and financial accounting ethics</p> <p>9.Tax accounting ethics</p> <p>10.Ethics of accounting firms</p> |

尊重智慧財產權，請勿非法影印。