# 朝陽科技大學 097學年度第2學期教學大綱
# Auditing 審計學

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| 當期課號 | 1437 | Course Number | 1437 |
| 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 Loebbecke , 12th ed.，Prentice Hall<br>2.Auditing：Guy, Alderman & Winters, 5th ed.<br>3.Auditing：Robertson & Louwers, 10th ed.<br>4.國內審計準則公報 | Teaching Materials | 1.Auditing：Arens Loebbecke , 12th ed.，Prentice Hall<br>2.Auditing：Guy, Alderman & Winters, 5th ed.<br>3.Auditing：Robertson & Louwers, 10th ed.<br>4.auditing standards in ROC |
| 成績評量方式 | 1.期中與期末測驗各佔30%<br>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<br>2.in-class quizs and learning attitude of 40% |
| 教師網頁 | | | |
| 教學內容 | 1.審計證據.規劃與分析性程序。<br>2.重大性標準的制定與運用、內部控制及其風險評估等。<br>3.銷貨收款循環控制測試與期末證實測試。<br>4.審計抽樣技術與結果評估。 | Syllabus | The focuses of this semester are:<br>1.the audit evidences, the planning of audit process,and the preliminary materiality decision,and the understanding and evaluation of internal control system.<br>2.the cotrol tests and substantive tests of sales and collection cycle.<br>3.the techniques of audit sampling. |

尊重智慧財產權，請勿非法影印。