朝陽科技大學 098學年度第2學期教學大綱
Auditing 審計學

當期課號	1459	Course Number	1459
授課教師	王若蓮	Instructor	WANG,JUO LIEN
中文課名	審計學	Course Name	Auditing
開課單位	會計系(四日)三A	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	Arens,Elder, & Beasley, 12th ed.，Prentice Hall 國內審計準則公報	Teaching Materials	Arens,Elder, & Beasley, 12th ed.，Prentice Hall 國內審計準則公報
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.

尊重智慧財產權，請勿非法影印。