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	3227	Course Number	3227
授課教師	紀信義	Instructor	Chi,Hsin Yi
中文課名	審計學	Course Name	Auditing
開課單位	會計系(四進)四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	審計學原理— 實務應用與法律觀點(吳琮璠編著，智勝出版，2009/9四版) 國內審計準則公報	Teaching Materials	General Accepted Auditing Standards in Taiwan
成績評量方式	1. 期中考、期末考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. 奠定審計學之良好基礎。 2. 激發修習審計學之興趣。 3. 培養財務報表查核技巧之能力。	Syllabus	The primary emphasis in this text is on the auditor's decison-making process. I believe that the most fundamental concepts in auditing related to determining the nature and amount of evidence the auditor should accumulate after considering the unique circumstnces of each engagement.

尊重智慧財產權，請勿非法影印。