

朝陽科技大學 099學年度第1學期教學大綱  
Seminar on CPA 會計師實務專題研討

當期課號	7095	Course Number	7095
授課教師	張瑞當	Instructor	CHANG,RUEY DANG
中文課名	會計師實務專題研討	Course Name	Seminar on CPA
開課單位	會計系碩士班一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	1.會計師該做些什麼 2.如何做才是一位優秀之會計師。	Objectives	This course includes:1.what is CPA to do ? 2.how become a excellent CPA?
教材	以自編講義為主	Teaching Materials	Teaching materials will be given in the class.
成績評量方式	平常成績 40% 個案報告 30% 期末報告 30%	Grading	Participation and attendance: 40% Case report: 30% Term project: 30%
教師網頁	-		
教學內容	本課程旨在介紹會計師實務,包含會計師的職業內容與會計師事務所的各種狀況,國內外審計市場的差異比較也是課程重點之一.本課程將視課程進度,帶領學生前往四大會計師事務所台中所,進行實地參觀訪問,或者是邀請四大會計師事務所會計師到課堂上,來現身說法,親自傳遞其成功的實務經驗,好讓學生對將來職場有更深一層實際的體認.與此實務相關的一些文獻也會用來增進學生對於我國審計市場的認識.也期待學生日後可變成一位成功稱職的優秀會計師.	Syllabus	This seminar is designed to give students a good idea of what CPAs do and what the CPA firm is. The current state of the audit market in Taiwan as well as the US will also be introduced. Differences between them will be discussed. We may take some field trips to tour Taichung offices of the Big 4 firms; Or some big-name CPAs will be invited to the class to talk about their successful experiences. Some important auditing literature will be covered in the class to give students hands-on experiences about the overall audit market in Taiwan. It's my expectation that some more students may become adequate CPAs in the future.

尊重智慧財產權，請勿非法影印。