# 朝陽科技大學 099學年度第2學期教學大綱
# Auditing 審計學

| | | | |
|---|---|---|---|
| 當期課號 | 1322 | Course Number | 1322 |
| 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<br>國內審計準則公報 | Teaching Materials | Arens,Elder, & Beasley, 12th ed.，Prentice Hall<br>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%<br>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<br>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。<br>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.<br>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。