

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	3135	Course Number	3135
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 (蔡信夫 林惠雪編著，新陸出版，2008) 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 decision-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 circumstances of each engagement.

尊重智慧財產權，請勿非法影印。