

朝陽科技大學 099學年度第2學期教學大綱
Corporate Governance And Professionals Ethics 公司治理與專業倫理

當期課號	7086	Course Number	7086
授課教師	熊杏華	Instructor	HSIUNG,HSING HWA
中文課名	公司治理與專業倫理	Course Name	Corporate Governance And Professionals Ethics
開課單位	會計系碩士班二A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	本課程將探討公司治理之整體架構，並強調倫理道德在公司治理上之重要性，藉由研讀公司治理與企業倫理之相關議題，以瞭解國際公司治理發展現況，使學生學習到如何兼顧企業目標與社會責任下落實公司治理的相關工作，並具備稽核企業舞弊的能力。	Objectives	The Course employs a stakeholder management framework, emphasizing business' social and ethical responsibilities to both external and internal stakeholder groups. A twin theme of business ethics illustrates how ethical or moral considerations are included the public issues facing organizations and the decision-making process of managers. The students will learn how to reduce fraud losses-and how to effectively work to eliminate future frauds. It offers comprehensive coverage of fraud detection, fraud warning signs, technology tools, investigation techniques (for auditors, security personnel, and managers), financial statement screening, fraud risk in e-commerce, pro-active fraud risk.
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	1.為何要求會計師需具備高度專業倫理責任 2.會計師應如何適用道德規範之倫理標準 3.會計師違反會計專業倫理原因之探討 4.高階經理的激勵 5.會計師與審計人員 6.董事會 7.投資銀行與證券分析師 8.債權人與信用評等機構 9.股東與股東積極主義	Syllabus	The Course employs a stakeholder management framework, emphasizing business' social and ethical responsibilities to both external and internal stakeholder groups. A twin theme of business ethics illustrates how ethical or moral considerations are included the public issues facing organizations and the decision-making process of managers. The students will learn how to reduce fraud losses-and how to effectively work to eliminate future frauds. It offers comprehensive coverage of fraud detection, fraud warning signs, technology tools, investigation techniques (for auditors, security personnel, and managers), financial statement screening, fraud risk in e-commerce, pro-active fraud risk.

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