



## 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	審計學(下)		學年/學期 Academic Year/Semester	112/1
課程名稱(英文) Course Name in English	Auditing (II)			
科目代碼 Course Code	ACCT40120	系級 Department & Year	學四	開課單位 Course-Offering Department
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)	3.0/3.0	
授課教師 Instructor	/高茂峰			
先修課程 Prerequisite	/*中級會計學(上)			

### 課程描述 Course Description

The primary goal of this course is to introduce financial statement auditing and discuss current important auditing issues, including risk of material misstatement, fraud risk, internal control, audit sampling, and the audit of the sales and collection cycle.

### 課程目標 Course Objectives

旨在使同學進一步瞭解審計之基本理論與實務。

系專業能力 Basic Learning Outcomes	課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.'s Education Objectives
A 兼具理論與實務操作之專業知識，以具備解決問題能	●
B 具有充實之會計理論基礎與分析能力，使具備就業或升學之知識與潛能	●
C 具備資訊運用能力，熟悉相關會計處理流程	○
D 具備查核基本概念，能遵循查核準則進行基本查核程序	●
E 具有會計、審計與稅務整合能力	●
F 具備超然獨立及嚴格遵守會計專業倫理的道德勇氣	●
G 具備基本外語能力	●

圖示說明 Illustration : ● 高度相關 Highly correlated ○ 中度相關 Moderately correlated

### 授課進度表 Teaching Schedule & Content

週次 Week	內容 Subject/Topics	備註 Remarks
1	Introduction & Ch 8 Assessing the Risk of Material Misstatement	Sept. 14
2	Ch 8 Assessing the Risk of Material Misstatement	Sept. 21
3	Ch 8 & Ch 9 Assessing and Responding to Fraud Risk	Sept. 28
4	Ch 9	Oct. 5

5	Ch 10 Internal Control and COSO Framework	Oct. 12
6	Midterm Exam I	Oct. 19
7	Ch 10 & Ch 11 Assessing Control Risk and Reporting on Internal Controls	Oct. 26
8	Ch 11	Nov. 2
9	Ch 12 Overall Audit Strategy and Audit Program	Nov. 9
10	Ch 12 & Ch 13 Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions	Nov. 16
11	Ch 13	Nov. 23
12	Midterm Exam II	Nov. 30
13	Ch 14 Audit Sampling for Tests of Controls and Substantive Tests of Transactions	Dec. 7
14	Ch 14 & Ch 15 Completing the Tests in the Sales and Collection Cycle: Accounts Receivable	Dec. 14
15	Ch 15	Dec. 21
16	Ch 16 Audit Sampling for Tests of details of Balances	Dec. 28
17	Final Exam	Jan. 4
18		

#### 教學策略 Teaching Strategies

- 課堂講授 Lecture
  分組討論 Group Discussion
  參觀實習 Field Trip  
 其他 Miscellaneous:

#### 教學創新自評 Teaching Self-Evaluation

##### 創新教學(Innovative Teaching)

- 問題導向學習(PBL)
  團體合作學習(TBL)
  解決導向學習(SBL)  
 翻轉教室 Flipped Classroom
  磨課師 Moocs

##### 社會責任(Social Responsibility)

- 在地實踐 Community Practice
  產學合作 Industry-Academia Cooperation

##### 跨域合作(Transdisciplinary Projects)

- 跨界教學 Transdisciplinary Teaching
  跨院系教學 Inter-collegiate Teaching

- 業師合授 Courses Co-taught with Industry Practitioners

其它 other:

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學期成績計算及多元評量方式 Grading & Assessments

配分項目 Items	配分比例 Percentage	多元評量方式 Assessments							
		測驗 會考	實作 觀察	口頭 發表	專題 研究	創作 展演	卷宗 評量	證照 檢定	其他
平時成績 General Performance	10%								Attendance
期中考成績 Midterm Exam	50%	✓							
期末考成績 Final Exam	30%	✓							
作業成績 Homework and/or Assignments	10%				✓				
其他 Miscellaneous (_____)									

評量方式補充說明

Grading & Assessments Supplemental instructions

There will be no makeup midterm and final exams.

教科書與參考書目 (書名、作者、書局、代理商、說明)

Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)

Textbook:

Elder, Beasley Hogan, and Arens, "Auditing and Assurance Services- International Perspectives", 17th ed., Global ed. (Hwa Tai Publishing)

Reference book:

Standards on Auditing (Taiwan)

課程教材網址(含線上教學資訊, 教師個人網址請列位於本校內之網址)

Teaching Aids & Teacher's Website(Including online teaching information. Personal website can be listed here.)

其他補充說明 (Supplemental instructions)

The schedule is subject to change.

Please respect intellectual property. Must not duplicate copyrighted materials.

國際商管認證說明:學院使命、教育目標、學習指標

在AACSB國際商管認證的諸多環節中,學習成效確保(Assurance of Learning, AOL)可謂其重中之重的一部分。AOL可概述為設計或檢討出一套有效的學習成效評價體系,透過全院師生的共同努力,試圖將學生的教育成效提升至與學院的教育使命(Mission)和各學制與系所的教學目標(Learning Goals)和目的(Learning Objectives)一致。其中,學院的教育使命與各學制與系所的教學目標和目的環環相扣、緊密連結,並以精心選出的種子課程評測同學的學習成效是否達到所對應的目標與目的。

以下為國立東華大學之學院使命以及本課程所對應之學習目標與目的

AACSB information: College Mission, Learning Goals, and Learning Objectives College Mission The College of Management (COM) emphasizes internationalization, education, and localization, which shapes its mission to cultivate outstanding management and academic talents who are aware of the impact of globalization and ethical issues and can integrate a diversity of knowledge and possess the analytical decision-making and execution abilities to build a brighter future. Students can achieve the five learning goals derived from the school mission, including LG1-integration of a diversity of business and management knowledge, LG2-analytical decision-making ability, LG3- execution, LG4-global vision, and LG5-ethics.

This course covers essential topics of current important auditing issues to help undergraduate students achieve LG1 to 5, which is measured by the LO 1.1, 1.2, 2.1, 2.2, 3.1, 3.2, 4.1, 4.2, 5.1 and 5.2.

Learning Goal (LG1): Fundamental knowledge of business and management

Learning Objectives (LOs):

1.1 Equipped with the fundamental knowledge of a specialization or profession; 1.2 Be able to apply professional knowledge to solve managerial problems. Learning Goal (LG2): Analytical decision-making ability

Learning Objectives (LOs):

2.1 Equipped with the ability

2.2 Equipped with the ability

Learning Goal (LG3): Teamwork

Learning Objectives (LOs):

3.1 Equipped with the ability

3.2 Be able to implement projects by team-working.

Learning Goal (LG4): Global view

Learning Objectives (LOs):

4.1 Understand the impact of globalization on the markets;

4.2 Equipped with the sensitivity of cross-cultural management.

Learning Goal (LG5): Ethics

Learning Objectives (LOs):

5.1 Understand professional ethics and be able to identify unethical behaviors; 5.2 Equipped with the ethics of a specialization or profession.

Measurement: The evaluation of the learning effectiveness of the course includes two parts. The group report is mainly for LO 3.1 and 3.2, and the midterm and final exams are for LO 1.1, 1.2, 2.1, 2.2, 4.1, 4.2, 5.1 and 5.2.

The following rubrics will be used to evaluate the students by the group report, midterm and final exams for the intended learning objectives of AOL.

LO 1.1- Equipped with the fundamental knowledge of a specialization or profession

Needs Improvement:

Little evidence of sufficiency of understanding the fundamental concepts, skills and techniques in area of specialization or profession.

Satisfactory:

Basically understand the fundamental concepts, skills and techniques in area of specialization or profession.

Exemplary:

Comprehensively understand the fundamental concepts, skills and techniques in area of specialization or profession.

LO 1.2- Be able to apply professional knowledge to solve managerial problems

Needs Improvement:

Does not identify the main managerial problems and cannot apply the professional knowledge to analyze questions.

Satisfactory:

Identifies the main managerial problems and apply the professional knowledge to analyze a few questions.

Exemplary:

Clearly identifies the main and subsidiary managerial problems and well apply the professional knowledge to analyze insightful questions.

LO 2.1-Equipped with the ability of logical thinking

Needs Improvement:

Little evidence of cohesive thinking and ideas seem scrambled or disconnected Satisfactory:

Ideas organized with some clarity for barely logical argument

Exemplary:

Ideas are well-organized to formulate a logical argument

LO 2.2-Equipped with the ability to collect, analyze, and summarize data using information technology

Needs Improvement:

Data processing was not complete and presented

Satisfactory:

Most data were well processed and presented

Exemplary:

Correctly process data and present data of logical thinking;

to collect, analyze, and summarize data using information technology of communication;

L0 3.1- Equipped with the ability of communication.

Needs Improvement:

Fail to establish the ability to make arguments on specific topic with thoughts/ideas repeated.

Satisfactory:

Establish the ability to make arguments on specific topic with thoughts/ideas listed.

Exemplary:

Establish the ability to make clear arguments on specific topic with thoughts/ideas developed or extended.

L0 3.2- Be able to implement projects by team-working

Needs Improvement:

Implement and complete the project without quality teamwork, including poor information sharing, ineffective communication, less prepared in advance of meetings and not participating in discussion.

Satisfactory:

Collaboratively implement and complete the project with moderate teamwork, including some information sharing, some communication, prepared in advance of meetings and participates in discussion.

Exemplary:

Collaboratively implement and complete the project with outstanding teamwork, including adequate information sharing, effective communication, well prepared in advance of meetings and actively participates in discussion.

L0 4.1- Understand Needs Improvement: Little evidence in Satisfactory: Notice and address Exemplary: the impact of globalization on the markets.

understanding the impacts of globalization on relevant markets. some of the impacts of globalization on relevant markets.

Show integrated understanding and well address the relevant impacts of globalization on relevant markets.

L0 4.2- Equipped with the sensitivity of cross-cultural management

Needs Improvement:

Provide no or little analysis of cultural impact of multinational management issues. Satisfactory:

Provide clear analysis of cultural impact of multinational management issues.

Exemplary:

Provide accurate and detailed analysis of cultural impact of multinational management issues.

L0 5.1- Understand professional ethics and be able to identify unethical behaviors.

Needs Improvement:

Fail to identify ethical dilemma faced in making managerial decisions and unethical business behaviors. Provide little discussion of viewpoints of the stakeholders.

Satisfactory:

Identifies ethical dilemma faced in making managerial decisions and unethical business behaviors. Addresses some viewpoints of the stakeholders.

Exemplary:

Clearly identifies and discusses ethical dilemma faced in making managerial decisions and unethical business behaviors. Reflects various viewpoints of the stakeholders.

L0 5.2- Understand corporate social responsibility and sustainable development

Needs Improvement:

Show little perception of the concepts of corporate social responsibility and sustainable development. Satisfactory:

Show perception of the concepts of corporate social responsibility and sustainable development and be able to interpret the related practices.

Exemplary:

Show excellent perception of the concepts of corporate social responsibility and sustainable development and well interpret the related practices.