②国o支束華大學 教學計劃表 Syllabus

Cour		名稱(中文) me in Chinese	審計學(下)			學年/學期 Academic Year/Sem	112/1			
Cour		名稱(英文) me in English	Auditing (II)							
科目代碼 Course Code			ACCT40120	系級 Department & Year	學四	開課單位 Course-Offering Department	會計學系			
		修別 Type	學程 Program	學分數/時 Credit(s)/Hou	0/3.0					
		課教師 tructor	/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。										
	課程目標與系專業能 力相關性 S專業能力 Basic Learning Outcomes Basic Learning Outcomes									
A										
В	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									
С	具備資	·訊運用能力,熟悉相	相關會計處理流程							
D	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	E 具有會計、審計與稅務整合能力 ●									
F	F 具備超然獨立及嚴格遵守會計專業倫理的道德勇氣									
G	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	Sept.	Sept. 14					
2		Ch 8 Assessing	the Risk of Ma	Sept.	Sept. 21					
3		Ch 8 & Ch 9 Ass	ssessing and Responding to Fraud Risk					Sept. 28		
4		Ch 9	0							

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 参觀實習 Field Trip							
L							
	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)							
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社會責任(Social Responsibility)							
在地實踐Community Practice 産學合作 Industy-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:							

學期成績計算及多元評量方式 Grading & Assessments									
	配分比例	多元評量方式 Assessments							
Items	Percentage	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 mi	C		-	prement	lai mst	luction	IS		
		ar exam	10.						
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.)									
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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,	、拱百日堙、舆	羽长栖							
在AACSB國際商管認證的諸多玛			Assuran	ce of L	earning	, AOL)	丁謂其重	中之重的	为一部分。 AOL
可概述為設計或檢討出一套有									
學院的教育使命(Mission)和名 中,學院的教育使命與各學制				-			-	-	
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 College of Management (COM		-			-	-		-	
shapes its mission to cult	ivate outstan	ding ma	nagemen	t and a	cademic	talent	s who a	re awar	e of the
impact of globalization an analytical decision-making									
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: LO 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. LO 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. LO 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. LO 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. LO 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. LO 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.