



課 網 Course Outline  
會計學系碩士班

中文課程名稱 Course Name in Chinese	高等審計學				
英文課程名稱 Course Name in English	Advanced Auditing: Theory and Practice				
科目代碼 Course Code	MACT51200	班 別 Degree	碩士班 Master' s		
修別 Type	必修 Required	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite					
課程目標 Course Objectives					
系教育目標 Dept.' s Education Objectives					
1	培養多元視野之中高階會計人才				
2	培養兼具會計理論與實務之專業人才				
3	培養具溝通及分析能力之會計專業人才				
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	具備理論與實務之專業能力				●
B	具有充實之會計理論與分析能力				●
C	兼具其他管理領域之整合能力				○
圖示說明Illustration : ● 高度相關 Highly correlated ○ 中度相關 Moderately correlated					
課程大綱 Course Outline					
<p>Course Objectives:</p> <p>This course expenses graduate students both to the demand for and the supply of the professional auditing services, and to the nature of the value-added assurance and attestation services that is relevant to decision makers in the information age. To encourage discovery learning, this course illustrates with real cases and each student is required to present and lead the discussion on assigned topics in class. After mastering of these advanced concepts and</p>					

methods,  
students are expected to be true  
"MBA in Accounting.

資源需求評估 (師資專長之聘任、儀器設備的配合 . . . 等)  
Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)

課程要求和教學方式之建議  
Course Requirements and Suggested Teaching Methods

Class Topics:

Reengineering the Accounting and Finance Functions  
Outsourcing and E-trust  
Information Quality Assurance and Internal Control for Decision Making  
Business Measurement Systems: Reliability, Relevance, and Risk Assessment  
Internal Control over Transactions  
Analytical Monitoring, Business Operations Analysis, and Account Modeling  
Informing Outsiders: Management Assertions and Independent Certification  
Financial Audits, Adjustments, and Disclosures  
Auditor Independence, Demand and Supply of Audit Service and Audit Fee  
Other Certification, Investigation, and Origination Assurance Services  
Regulatory Reporting and Disclosure from Management' s Perspective  
Legal and Ethical Responsibility in Public Reportin

其他  
Miscellaneous

Textbook:

Required:

William R. Kinney, Jr. Information Quality Assurance and Internal Control for  
Management  
Decision Making. Irwin McGraw-Hill.

Recommended:

David N. Ricchiute. Auditing: Assurance Services. 6th edition.. South-Western  
College  
Publishing.

Outline: Please read more classic articles as follows.

1. Simunie, D. 1980. The pricing of audit service: theory and evidence. Journal of Accounting Research (Spring), 161-190
2. DeAngelon, L. 1981. Auditor independence, "low balling", and disclosure regulation. Journal of Accounting and Economics 3, 113-127.
3. DeAngelon, L. 1981 Auditor size and quality. Journal of Accounting and Economics 3, 183-199.
4. Chow, C. W. 1982. The demand for external auditing: size, debt and ownership influences. The Accounting Review (April), 272-291.
5. Wallace, W. A. 1987. The economic role of the audit in free and regulated markets: a review. Research in Accounting Regulation, 7-34.
6. Lys, T. and R. Watts. 1994. Lawsuit against auditors. Journal of Accounting Research (Supplement), 65-93

7. Fargher, N. and A. Gramling. 1996 A new market for attestation services: the performance presentation standards of the Association for Investment Management and Research. *Auditing: A Journal of Practice and Theory* (supplement), 72-99.