



課 綱 Course Outline

管理學院會計與資訊管理國際學士班學士班

中文課程名稱 Course Name in Chinese	審計學(二)				
英文課程名稱 Course Name in English	Auditing (II)				
科目代碼 Course Code	ACIM20150	班 別 Degree	學士班 Bachelor's		
修別 Type	學程 Program	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite	審計學(一)				
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。 This course aims to help students develop a deeper understanding of the fundamental theories and practices of auditing.					
1. To cultivate accounting professionals who can integrate theory with practice.					
2. To cultivate accounting professionals with a broad and diverse perspective.					
3. To emphasize both professional competence and ethical integrity.					
系教育目標 Dept.'s Education Objectives					
1	培養結合理論與實務之會計資訊專業人才				
2	培養多元視野與跨領域整合能力之會計資訊專業人才				
3	培養專業能力與品德操守並重之會計資訊專業人才				
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	兼具會計資訊理論與實務操作及專業知識，具備跨領域解決問題能力				
B	具有良好之會計資訊理論基礎與分析能力，具備相關領域升學或就業之知識與能力				

C	具備以資訊技術協助企業運作與商業管理之知識與應用能力	
D	具有會計資訊、風險控管、電腦審計與稅務整合能力	
E	具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣	
F	具備團隊合作、國際視野、創造性思考及良好的外語能力	

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

課程大綱
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Ch 10 Assessing and Responding to Fraud Risks

Ch 11 Internal Control and COSO Framework

Ch 12 Assessing Control Risk and Reporting on Internal Controls

Ch 13 Overall Audit Strategy and Audit Program

Ch 14 Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions

Ch 15 Audit Sampling for Tests of Controls and Substantive Tests of Transactions

Ch 16 Completing the Tests in the Sales and Collection Cycle: Accounts Receivable

Ch 17 Audit Sampling for Tests of Details of Balances

Ch 24 Completing the Audit

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

其他

Miscellaneous