

 國立東華大學
教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	審計學(上)			學年/學期 Academic Year/Semester	113/2
課程名稱(英文) Course Name in English	Auditing (I)				
科目代碼 Course Code	ACCT40110	系級 Department & Year	學三	開課單位 Course-Offering Department	會計學系
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	/*會計學原理(二)/*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 the demand for audit services, professional ethics, audit responsibilities and objectives, audit planning, and the risk of material misstatement.					
課程目標 Course Objectives					
旨在使同學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				Feb. 20
2	Ch 1 The Demand for Audit and Other Assurance Services				Feb. 27
3	Ch 1 & Ch 2 The CPA Profession				Mar. 6
4	Ch 3 Audit Reports				Mar. 13

5	Ch 3	Mar. 20
6	Ch 4 Professional Ethics	Mar. 27
7	Vacation	Apr. 3
8	Midterm Exam I	Apr. 10
9	Ch 4	Apr. 17
10	Ch 6 Audit Responsibilities and Objectives	Apr. 24
11	Ch 6	May 1
12	Midterm Exam II	May 8
13	Ch 7 Audit Evidence	May 15
14	Ch 7	May 22
15	Ch 8 Audit Planning and Materiality	May 29
16	Ch 8	June 5
17	Final Exam	June 12
18	Self-directed Learning	June 19

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:

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(含出缺席) General Performance (Attendance Record)	10%								Attendance
期中考成績 Midterm Exam	60%	✓							
期末考成績 Final Exam	30%	✓							
作業成績 Homework and/or Assignments									
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: Arens, Elder, Beasley, and Hogan, "Auditing and Assurance Services- An Integrated Approach", 18th 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 the intellectual property. Must not duplicate copyrighted materials.									