

國立東華大學
教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese		高等審計學		學年/學期 Academic Year/Semester		113/2		
課程名稱(英文) Course Name in English		Advanced Auditing: Theory and Practice						
科目代碼 Course Code		MACT51200	系級 Department & Year	碩士	開課單位 Course-Offering Department		會計學系	
修別 Type		必修 Required	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								
課程描述 Course Description								
The objective of this course is to investigate the philosophy, history and development of the auditor's attest function, with an emphasis on practices and current literature. This subject involves an appraisal of the theoretical and empirical literature relating to various topics in auditing. In so doing, it draws extensively, but not exclusively, on studies carried out within the role of audit, the value of audit service, the demand and supply of audit market, auditor independence, audit quality, audit pricing, industry specialization, the role of audit committee, internal control, and auditors' legal liabilities, etc. The course materials consist primarily of professional standards (both from the AICPA and PCAOB), empirical research, and case studies on selected topics in auditing. After completion of this course, students are expected to gain the following: 1. An understanding of the economic nature of auditing and the demand for audit and assurance services, including the effects of the Sarbanes - Oxley Act. 2. Gaining insights on topics related to audit quality. 3. An understanding of theoretical and empirical research methodology in auditing. 4. The development of research ideas in auditing. 5. The ability to work in teams and communicate concepts orally and in writing.								
課程目標 Course Objectives								
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						●	
C	兼具其他管理領域之整合能						○	
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	Map of Auditing Research	Feb. 27
3	Map of Auditing Research	Mar. 6
4	Map of Auditing Research	Mar. 13
5	Map of Auditing Research	Mar. 20
6	Map of Auditing Research	Mar. 27
7	Vacation	Apr. 3
8	Presentation	Apr. 10
9	Presentation	Apr. 17
10	Presentation	Apr. 24
11	Presentation	May 1
12	Midterm Exam	May 8
13	Presentation	May 15
14	Presentation	May 22
15	Presentation	May 29
16	Presentation	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: Oral Presentation

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(含出席) General Performance (Attendance Record)	25%		✓						Class participation
期中考成績 Midterm Exam	25%	✓							
期末考成績 Final Exam	25%			✓					Presentation
作業成績 Homework and/or Assignments	25%				✓				
其他 Miscellaneous (_____)									

評量方式補充說明
Grading & Assessments Supplemental instructions

The schedule is subject to change.

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.)

Please refer to the reading list provided.

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)

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 research methods in the field of Advanced Auditing to help graduate students achieve LG5, which is measured by the LO 5.1 and LO 5.2.

Learning Goal (LG5): Ethics

Learning Objectives (LOs):

5.1 Recognize the impact of professional ethics on business;

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 presentation is mainly for LO 5.1, and the individual presentation and report are mainly for LO 5.2.

The following rubrics will be used to evaluate the students by the group presentation and individual presentation and report for the intended learning objectives of AOL.

LO 5.1- Recognize the impact of professional ethics on business.

Needs Improvement:

Show little evidence in recognizing the impact of professional ethics on business in domains of dilemma identification, stakeholder' s interest, and ethical corporate policy and decision.

Satisfactory:

Recognizes the impact of professional ethics on business in domains of dilemma identification, stakeholder' s interest, and ethical corporate policy and decision.

Exemplary:

Clearly and comprehensively recognize the impact of professional ethics on business in domains of dilemma identification, stakeholder' s interest, and ethical corporate policy and decision.

LO 5.2- Equipped with the ethics of a specialization or profession

Needs Improvement:

Show little evidence of ability to make ethical managerial decisions/plans or choose ethical actions of a specialization or profession.

Satisfactory:

Able to make ethical managerial decisions/plans or choose ethical actions of a specialization or profession.

Exemplary:

Distinguished ability to make ethical managerial decisions/plans or choose ethical actions of a specialization or profession.