



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	審計學(一)			學年/學期 Academic Year/Semester	114/1
課程名稱(英文) Course Name in English	Auditing(I)				
科目代碼 Course Code	ACIM30010	系級 Department & Year	學三	開課單位 Course-Offering Department	會計與資訊管理國際學士班
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)		3.0/3.0	
授課教師 Instructor	/吳世彬				
先修課程 Prerequisite	/＃會計學原理(二)				

課程描述 Course Description

[Version 2, Updated on Sep. 04, 2025]

This course introduces the fundamentals of financial statement auditing and explores key contemporary issues in the auditing profession. Topics include the demand for audit services, professional ethics, audit responsibilities and objectives, audit planning, and the risk of material misstatement. In addition, this course will include many practical examples and encourage students to ask questions. The lecturer reserves the right to adjust the course content as needed.

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

授課進度表 Teaching Schedule & Content

週次Week	內容 Subject/Topics	備註Remarks
1	Introduction to the Lecture Rules / Ch 1 The Demand for Audit and Other Assurance Services	Sep. /12/2025
2	Ch 01 The Demand for Audit and Other Assurance Services / Ch 02 The CPA Profession	Sep. /19/2025
3	Ch 02 The CPA Profession / Ch 03 Audit Reports	Sep. /26/2025

4	Ch 03 Audit Reports	Oct./03/2025
5	Holiday	Oct./10/2025
6	Midterm Exam I (Ch01-Ch03, expected)	Oct./17/2025
7	Holiday	Oct./24/2025
8	Ch 04 Professional Ethics	Oct./31/2025
9	Ch 05 Legal Liability / Ch 06 Audit Responsibilities and Objectives	Nov./07/2025
10	Ch 06 Audit Responsibilities and Objectives	Nov./14/2025
11	Ch 07 Audit Evidence	Nov./21/2025
12	Midterm Exam II (Ch04-Ch07, expected)	Nov./28/2025
13	Ch 08 Audit Planning and Materiality	Dec./05/2025
14	Ch 08 Audit Planning and Materiality	Dec./12/2025
15	Ch 09 Assessing the Risk of Material Misstatement	Dec./19/2025
16	Ch 09 Assessing the Risk of Material Misstatement	Dec./26/2025
17	Final Exam (Ch08-Ch09, expected)	Jan./02/2025
18	Self-directed Learning	Jan./09/2025

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:

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

Grading and Course Policies

Total Score: 100 points. A minimum of 60 points is required to pass, in accordance with the university's guideline.

Academic Integrity: Cheating or any form of academic misconduct is strictly prohibited. Any violation will be reported to the department, and the student will automatically fail this course.

[New for Version 2]

Because of two upcoming holidays, the first week's class will be conducted in full to ensure we stay on schedule. Therefore, no additional make-up sessions will be arranged later in the semester.

Policies:

1. Exams: There will be no makeup midterm or final examinations.
2. Participation (10 points):

Class Interaction: Participation stickers will be placed on the front desk. Please take one and sign your name. After you ask a question or make a comment, the lecturer will collect the sticker to record your participation. Each sticker is worth 2 points, with a maximum of 5 stickers (10 points).

Roll Calls: Two random roll calls will be conducted. Each appearance is worth 2 points.

Earning the Full 10 Points: You can achieve this through one of the following:

- (a) 5 stickers + 0 roll calls
- (b) 4 stickers + 1 roll call
- (c) 3 stickers + 2 roll calls

3. Score Adjustment: Students with at least 2 roll call appearances and more than 3 stickers (minimum 4) may be eligible for a final score adjustment (e.g., from D to C-).

4. Communication: Questions should be raised in class, during office hours, or via email to the lecturer/teaching assistants/department chair. Complaints or requests made through other channels will not be considered.

5. Office Hours and Email: You may book appointments during office hours or email your questions. Please note that responses will only be provided on weekdays (8:30 a.m. - 5:30 p.m.), not during evenings, weekends, or holidays.

6. Makeup Classes/Assignments: If makeup classes or substitute assignments are arranged, please follow the given instructions. Additional credit will not be granted for these assignments.

7. Classroom Environment: Students are expected to contribute to an inclusive and respectful learning atmosphere. The lecturer will explain concepts in plain English and will be happy to rephrase or clarify when needed—just raise your hand.

Acknowledgement:

I, _____ (with your class, your ID, and your name) have read, understood, and agreed to the above requirements and policies. Lecturer Shih-Bin Billy Wu has clearly conveyed this syllabus on September 12, 2025. Two copies of this statement will be kept: one with the student and one with the lecturer.

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.)

Arens, Elder, Beasley, and Hogan, "Auditing and Assurance Services- An Integrated Approach", 18th ed., Global ed. (Hwa Tai Publishing 華泰文化 周益彰先生 0910275877)

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)

[Version 2, Updated on Sep. 04, 2025]