



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	審計學(二)		學年/學期 Academic Year/Semester	114/2	
課程名稱(英文) Course Name in English	Auditing (II)				
科目代碼 Course Code	ACIM20150	系級 Department & Year	學二	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	/#審計學(一)				
課程描述 Course Description					
[Version 3, Updated on Jan. 28, 2026] [Version 2, Updated on Nov. 03, 2025] This course introduces the fundamentals of financial statement auditing and explores key contemporary issues in the auditing profession. Topics include the assessing and reporting internal control, COSO framework, overall audit strategy and audit program, and application of the audit process to the sales and collection cycle. 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. <ol style="list-style-type: none"> To cultivate accounting professionals who can integrate theory with practice. To cultivate accounting professionals with a broad and diverse perspective. To emphasize both professional competence and ethical integrity. 					
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	Holiday			Feb. /27/2026	
2	Introduction to the Lecture Rules / Quick Review of Ch01-Ch09 / Ch 11 Internal Control and COSO Framework			March/06/2026	
3	Ch 11 Internal Control and COSO Framework / Ch 12 Assessing Control Risk and Reporting on Internal Controls			March/13/2026	
4	Ch 12 Assessing Control Risk and Reporting on Internal Controls / Ch 13 Overall Audit Strategy and Audit Program			March/20/2026	
5	Ch 13 Overall Audit Strategy and Audit Program			March/27/2026	
6	Holiday			April/03/2026	
7	Midterm Exam I (Ch11-Ch13, expected)			April/10/2026	
8	Ch 10 Assessing and Responding to Fraud Risks			April/17/2026	

9	Ch 14 Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions	April/24/2026
10	Holiday	May/01/2026
11	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	May/08/2026
12	Ch 15 Audit Sampling for Tests of Controls and Substantive Tests of Transactions	May/15/2026
13	Midterm Exam II (Ch10&Ch14-Ch15, expected)	May/22/2026
14	Ch 16 Completing the Tests in the Sales and Collection Cycle: Accounts Receivable	May/29/2026
15	Ch 17 Audit Sampling for Tests of Details of Balances ***Find one more day for make-up class on Week 14, 15, or 16. Ch 17 Audit Sampling for Tests of Details of Balances / part of Ch 24 Completing the Audit	June/05/2026
16	Final Exam (Ch16, Ch17, Ch24, expected)	June/12/2026
17	Holiday	June/19/2026
18	Self-directed Learning	June/26/2026

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%								Participation
期中考成績 Midterm Exam	60%	✓							two midterm exams
期末考成績 Final Exam	30%	✓							one final exams
作業成績 Homework and/or Assignments									
其他 Miscellaneous (_____)									

評量方式補充說明

Grading & Assessments Supplemental instructions

[updated on 12/08/2025]

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.

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.

8. Other principles:

(1) Do not disturb your classmates.

(2) You may eat in class, but do not bring food with a strong smell.

(3) No feeding others.

(4) Please keep your seat clean after class.

Acknowledgement:

I, _____ (with your class, your ID, and your name 系級/學號/姓名) have read, understood, and agreed to the above requirements and policies.

Lecturer Shih-Bin Billy Wu has clearly conveyed this syllabus on March 06, 2026. 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)

The schedule is subject to change.

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