



## 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

[Updated on 12/08/2025]

This course introduces the fundamentals of accounting as an information development and communication system that supports decision-making.

Accounting consists of the three basic activities - it identifies, records, and communicates the economic events of an organization to interested users.

And students will be also exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with the international financial reporting system, and other selected topics.

美國會計學會定義會計為：「會計是對經濟資訊的認定、衡量與溝通的程序，以協助資訊使用者作為審慎的判斷與決策」。

### 課程目標 Course Objectives

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 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 Industy-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	
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 February 23, 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.)

Weygandt, Jerry J. and Paul D. Kimmel, "Financial Accounting with IFRS – Wiley Custom Edition", 5th Edition, John Wiley & Sons, Inc., 2023 (For Sale in Taiwan only)

王全三、周庭楷、姚維仁，(編譯Financial Accounting with IFRS)，"會計學IFRS"，滄海圖書出版

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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