Auditing (II) 審計學 (二)
Department of Accounting, NCKU Spring, 2010
Instructor: 黃崇輝
Time: Thursday 2-4 and Friday N-5

Purpose: The purpose of this course is to introduce the principles of auditing and other assurance services. This course will be very helpful for those who will participate CPA or institute entrance exam. It also can help student establish the basic concept of auditing and CPA's responsibility. Students taking this course require the background of basic intermediate accounting theories.

Textbooks: Require Reading: Whittington / Pany, Principles of Auditing & Other Assurance Services 17th edition. (高立代理)
Other advanced suggested reading: 審計準則公報第 1 號至第 47 號合訂本

Content summaries:
Accounts Receivable, Notes Receivable, and Revenue (Ch.11)
Inventories and Cost of Goods Sold (Ch.12)
Property, Plant, and Equipment: Depreciation and Depletion (Ch.13)
Accounts Payable and Other Liabilities (Ch.14)
Debt and Equity Capital (Ch.15)
Midterm exam and Project presentations
Audit Operations and Completing the Audit (Ch.16)
Auditors, Report (Ch.17)
Integrated Audits of Public Companies (Ch.18)
Additional Assurance Service: Historical Financial Information (Ch.19)
Additional Assurance Service: Other Information (Ch.20)
Internal, Operational, and Compliance Auditing (Ch.21)
Project presentations
Final exam

Group composition: 4-5 classmates. Focus fraud case study or other audit principles issue to present. The project presentation will continue for an academic year, but each group only present one time. The score of presentation will include in Grading policy in the semester.
Quiz: There have 4 times quiz in a semester.

Grading Policy: The score of presentation will include in Grading policy in next semester.

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<tbody>
<tr>
<td>Mid-term</td>
<td>30%</td>
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<tr>
<td>Final Exam</td>
<td>35%</td>
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<tr>
<td>Quiz</td>
<td>30% (7.5% per quiz)</td>
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<tr>
<td>Presentation</td>
<td>5%</td>
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※ Participation: Notice!! Even students participate not include in grading policy, but if students not attend in class one time, he or she will be minus 5% in his/her Total Grade.