This two-semester course is designed to provide a conceptual background of the audit environment as well as adequate procedural coverage as to be sufficient for those intending to take positions in public accounting or internal auditing. In last semester, you have learned basic audit concepts such as audit standards, audit report, professional ethics, audit planning, audit evidence, materiality and audit risk assessment, and internal controls. In this second semester, I will focus on three main topics: (1) special audit techniques, (2) how to apply these techniques to various transaction cycles and related accounts, and (3) special-purpose attestation services. This course is not designed to be a CPA preparation course. However, understanding the concepts in this course will benefit you when you prepare for the CPA exam.

Auditing is different from most of the accounting courses you have taken. While the required information is generally in our textbook, students often find it difficult to follow the textbook discussion or to identify important information. Allotting more study time is essential for your successful completion of the course work.

Since we have to finish 14 chapters within this semester (exclude holiday and exam days), we suffer extremely high time pressure. Therefore, we will not have enough time in the class to cover everything that is important, and you must take the initiative to raise questions on material you do not understand. In addition, it is your responsibility to review the chapter materials before you come to the class. I will give preview quizzes at the beginning of each class as often as time permits. You may not be able to pass these quizzes if you have not previewed the materials. Besides, you will be involved in a variety of learning experiences, including the discussion of Harvard Business School and Taiwan Management Case Center (TMCC) cases.
課程大綱

Chapter 12 The Impact of Information Technology on the Audit Process
Chapter 13 Overall Audit Plan and Audit Program
Chapter 14 Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions
Chapter 15 Audit Sampling for Tests of Controls and Substantive Tests of Transactions
Chapter 16 Completing the Tests in the Sales and Collection Cycle: Accounts Receivable
Chapter 17 Audit Sampling for Tests of Details of Balances
Chapter 18 Audit of the Acquisition and Payment Cycle: Tests of Controls, Substantive Tests of Transactions, and Accounts Payable
Chapter 19 Completing the Tests in the Acquisition and Payment Cycle: Verification of Selected Accounts
Chapter 20 Audit of the Payroll and Personnel Cycle
Chapter 21 Audit of the Inventory and Warehousing Cycle
Chapter 22 Audit of the Capital Acquisition and Repayment Cycle
Chapter 23 Audit of Cash Balances
Chapter 24 Completing the Audit
Chapter 25 Other Assurance Services and Nonassurance Services

上課進度

Date Topic Covered
09/14 Discuss Summer Assignment: [日劇] 監查法人
09/21 Ch. 12 The Impact of Information Technology on the Audit Process
09/28 Ch. 13 Overall Audit Plan and Audit Program
10/05 Cases - Deloitte Touche Taiwan (TMCC) & World Com (Harvard)
10/12 Ch. 14 Audit of the Sales and Collection Cycle: Tests of Controls and Substantive Tests of Transactions
10/19 Ch. 15 Audit Sampling for Tests of Controls and Substantive Tests of Transactions
10/26 No Class
11/01 (Mon. AM 9:00 ~ 12:00) Mid-term Exam (I): Ch. 11~15
11/02 Ch. 16 Completing the Tests in the Sales and Collection Cycle: Accounts Receivable
11/09 Ch. 17 Audit Sampling for Tests of Details of Balances
11/16 Ch. 18 Audit of the Acquisition and Payment Cycle: Tests of Controls, Substantive Tests of Transactions, and Accounts Payable
11/23 Ch. 19 Completing the Tests in the Acquisition and Payment Cycle: Verification of Selected Accounts
11/30 Ch. 21 Audit of the Inventory and Warehousing Cycle
12/07 No Class
12/13 (Mon. AM 9:00 ~ 12:00) Mid-term Exam (II): Ch. 16~19, 21
12/14 Ch. 22 Audit of the Capital Acquisition and Repayment Cycle
12/21 Ch. 23 Audit of Cash Balances
12/28 Ch. 24 Completing the Audit
01/04 Ch. 20 Audit of the Payroll and Personnel Cycle
Ch. 25 Other Assurance Services and Nonassurance Services
01/10 (Mom. AM 9:00 ~ 12:00) Final Exam: Ch. 20, 22~25

教學方式
Class sessions will consist of lectures and question discussions. Lectures will highlight important concepts and provide examples of audit applications. Each student is expected to be fully prepared for each class by reading the chapter and case in advance so that she/he may raise pertinent questions, and participate in discussions. Attendance is expected at all class sessions.

教學助理工作項目
1. Preparing course material and related matters.
2. Helping the students solve learning problems.
3. Handling other course related miscellaneous items.

Additionally, all students will meet with the TA every Wednesday at PM 12:10:

09/15 Distribute "Deloitte Touche Taiwan" & "World Com" Cases; Assigning Groups
09/22 Review Ch. 12
09/29 Review Ch. 13
10/06 Quiz Ch. 12, 13
10/13 Review Ch. 14
10/20 Review Ch. 15
10/27 Quiz Ch. 14, 15
11/03 Mid-term Exam (I) Discussion
11/10 Review & Quiz Ch. 16
11/17 Review Ch. 17
11/24 Review Ch. 18 & Quiz Ch. 17, 18
12/01 Review Ch. 19
12/08 Review Ch. 21 & Quiz Ch. 19, 21
12/15 Mid-term Exam (II) Discussion
12/22 Review & Quiz Ch. 22
12/29 Review & Quiz Ch. 23, 24
01/05 Review & Quiz Ch. 20, 25
Performance Evaluation and Grading:

Mid-term Exam (I) …………………………………………………………………… 20%
Mid-term Exam (II) …………………………………………………………………… 20%
Final Exam …………………………………………………………………………… 20%
Quizzes ……………………………………………………………………………… 15%
Class Participation ………………………………………………………………… 10%
Case Projects (including peer review) & Internship Presentations (three times; one page) ………………………………………………………………………………… 15%

Total ………………………………………………………………………………… 100%

Required Materials:
2. 審計準則公報，中華民國會計研究發展基金會
3. Harvard Business School and TMCC cases.