

Tamkang University Academic Year 110, 1st Semester Course Syllabus

Course Title	SEMINAR IN COMPUTER AUDIT	Instructor	
Course Class	TLAXM1A MASTER'S PROGRAM, DEPARTMENT OF ACCOUNTING, 1A	Details	♦ General Course ♦ Selective ♦ One Semester
Relevance to SDGs	SDG9 Industry, Innovation, and Infrastructure SDG16 Peace, justice and strong institutions		
Departmental Aim of Education			
I. Develop potential research capability. II. Able to integrate multiple fields. III. Uphold ethics & morality standards. IV. Cultivate international perspective. V. Develop macro-view of the future.			
Subject Departmental core competences			
A. Students can demonstrate that they have program advanced knowledge of business and management.(ratio:50.00) B. Students can demonstrate that they have analytical and problem-solving capability. (ratio:50.00)			
Subject Schoolwide essential virtues			
2. Information literacy. (ratio:100.00)			
Course Introduction	An audit is an examination and evaluation, often in regard to financial records or accounts, which are checked for accuracy. A computer audit generally means an audit of a company’ s computer networks and related technology and software, as well as the procedures in place with regard to the use of IT resources. It may be undertaken to check the efficiency of the system and turn up any violations. Computer audit is a tool to assist the traditional audit process.		

The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.

Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.

I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.

II.Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.

III.Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.

No.	Teaching Objectives	objective methods
1	1.Be able to comprehend trend in auditing and auditors' roles. 2.Be able to differentiate the risks and controlling points in business processes from the general control in a computerized environment. 3.Capable of examining programs in effective and efficient ways.	Cognitive

The correspondences of teaching objectives : core competences, essential virtues, teaching methods, and assessment

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	AB	2	Lecture, Discussion, Imitation	Testing, Discussion(including classroom and online), Report(including oral and written), Activity Participation

Course Schedule

Week	Date	Course Contents	Note
1	110/09/22 ~ 110/09/28	Introduction of information system audit	
2	110/09/29 ~ 110/10/05	Literature of information system audit	
3	110/10/06 ~ 110/10/12	Literature of information system audit	
4	110/10/13 ~ 110/10/19	Literature of information system audit	
5	110/10/20 ~ 110/10/26	Introduction of ACL	
6	110/10/27 ~ 110/11/02	Accounting cycle	
7	110/11/03 ~ 110/11/09	ACL for Data Extraction and Analysis	
8	110/11/10 ~ 110/11/16	ACL for Data Extraction and Analysis	
9	110/11/17 ~ 110/11/23	Mid-Term Examination	

10	110/11/24 ~ 110/11/30	Application controls	
11	110/12/01 ~ 110/12/07	Application controls	
12	110/12/08 ~ 110/12/14	IT general controls	
13	110/12/15 ~ 110/12/21	IT general controls	
14	110/12/22 ~ 110/12/28	Case imitation	
15	110/12/29 ~ 111/01/04	Case imitation	
16	111/01/05 ~ 111/01/11	Case imitation	
17	111/01/12 ~ 111/01/18	Final report	
18	111/01/19 ~ 111/01/25		
Requirement			
Teaching Facility		Computer, Projector	
Textbooks and Teaching Materials		Literature; ACL資料分析與電腦稽核・黃士銘・莊盛祺著・全華; 認識鑑識會計 - 舞弊之預防・偵測・調查與回應KPMG洪啟仁著	
References			
Number of Assignment(s)		(Filled in by assignment instructor only)	
Grading Policy		◆ Attendance : % ◆ Mark of Usual : % ◆ Midterm Exam : % ◆ Final Exam : % ◆ Other 〈Quiz〉 : 100.0 %	
Note		This syllabus may be uploaded at the website of Course Syllabus Management System at http://info.ais.tku.edu.tw/csp or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at http://www.acad.tku.edu.tw/CS/main.php . ※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.	