

Tamkang University Academic Year 110, 2nd Semester Course Syllabus

Course Title	ADVANCED AUDITING THEORY	Instructor	(多位教師合開) ANXUAN XIE
Course Class	TLAXM1A MASTER'S PROGRAM, DEPARTMENT OF ACCOUNTING, 1A	Details	<ul style="list-style-type: none"> ◆ General Course ◆ Selective ◆ One Semester
Relevance to SDGs	SDG4 Quality education		
Departmental Aim of Education			
<ul style="list-style-type: none"> 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			
<ul style="list-style-type: none"> A. Students can demonstrate that they have program advanced knowledge of business and management.(ratio:25.00) B. Students can demonstrate that they have analytical and problem-solving capability. (ratio:30.00) C. Students can demonstrate their oral and written communication skills.(ratio:20.00) D. Students can demonstrate team work and interpersonal skill.(ratio:15.00) E. Students are able to demonstrate effective considerations of ethical issues in business situation.(ratio:10.00) 			
Subject Schoolwide essential virtues			
<ul style="list-style-type: none"> 1. A global perspective. (ratio:10.00) 2. Information literacy. (ratio:25.00) 3. A vision for the future. (ratio:10.00) 4. Moral integrity. (ratio:5.00) 5. Independent thinking. (ratio:25.00) 7. A spirit of teamwork and dedication. (ratio:20.00) 			

8. A sense of aesthetic appreciation. (ratio:5.00)

Course Introduction

This course is presented with lecturing. The course helps students understand the basic and interesting audit researches, including the topic of audit quality, audit fee, individual partner, internal control, audit committee, KAMs, PCAOB, and Whistleblower Provision etc.
See more information:
<https://reurl.cc/e6OGDK>

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	understand audit research.	Cognitive

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

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABCDE	1234578	Lecture, Discussion, Publication	Discussion(including classroom and online), Report(including oral and written)

Course Schedule

Week	Date	Course Contents	Note
1	111/02/21 ~ 111/02/25	Overall of audit research	
2	111/02/28 ~ 111/03/04	Audit quality	
3	111/03/07 ~ 111/03/11	Financial statement misstatement	
4	111/03/14 ~ 111/03/18	Audit opinion and opinion shopping	

5	111/03/21 ~ 111/03/25	Audit fee and non-audit fee	
6	111/03/28 ~ 111/04/01	Industry expertise, tenure, and rotation	
7	111/04/04 ~ 111/04/08	Individual audit partner	
8	111/04/11 ~ 111/04/15	Key Audit Matters	
9	111/04/18 ~ 111/04/22	Audit Committee	
10	111/04/25 ~ 111/04/29	Whistleblower Provision	
11	111/05/02 ~ 111/05/06	Internal control	
12	111/05/09 ~ 111/05/13	PCAOB	
13	111/05/16 ~ 111/05/20	Contagion effect	
14	111/05/23 ~ 111/05/27	Financial statement comparability	
15	111/05/30 ~ 111/06/03	Social network and audit research	
16	111/06/06 ~ 111/06/10	Text analysis and audit research	
17	111/06/13 ~ 111/06/17	Newly research method in auditing	
18	111/06/20 ~ 111/06/24	final report (II)	
Requirement			
Teaching Facility		Computer, Projector	
Textbooks and Teaching Materials		auditing research papers	
References			
Number of Assignment(s)		(Filled in by assignment instructor only)	
Grading Policy		◆ Attendance : 30.0 % ◆ Mark of Usual : % ◆ Midterm Exam : % ◆ Final Exam : % ◆ Other <presentation> : 70.0 %	

Note	<p>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 .</p> <p>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p>
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