

## Tamkang University Academic Year 114, 2nd Semester Course Syllabus

Course Title	ADVANCED AUDITING THEORY	Instructor	NIANZU YE
Course Class	TLAXM1A MASTER'S PROGRAM, DEPARTMENT OF ACCOUNTING, 1A	Details	◆ General Course ◆ Selective ◆ One Semester ◆ 2 Credits
Relevance to SDGs	SDG4 Quality education		
D e p a r t m e n t a l   A i m   o f   E d u c a t i o n			
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: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			
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:20.00) 6. A cheerful attitude and healthy lifestyle. (ratio:5.00)			

7. A spirit of teamwork and dedication. (ratio:20.00)				
8. A sense of aesthetic appreciation. (ratio:5.00)				
Course Introduction		This course is a graduate-level program that involves reading literature on various auditing topics.		
<p align="center"><b>The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.</b></p> <p>Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.</p> <p>I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.</p> <p>II.Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.</p> <p>III.Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.</p>				
No.	Teaching Objectives			objective methods
1	This course is a graduate-level program that involves reading literature on various auditing topics.			Cognitive
The correspondences of teaching objectives : core competences, essential virtues, teaching methods, and assessment				
No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABCDE	12345678	Lecture, Discussion	Discussion(including classroom and online), Report(including oral and written)
Course Schedule				
Week	Date	Course Contents		Note
1	115/02/23 ~ 115/03/01	Course Overview		
2	115/03/02 ~ 115/03/08	Auditor Choices / Changes		
3	115/03/09 ~ 115/03/15	Auditor Choices / Changes		

4	115/03/16 ~ 115/03/22	Auditor Tenure and Rotation	
5	115/03/23 ~ 115/03/29	Auditor Tenure and Rotation	
6	115/03/30 ~ 115/04/05	Audit Quality and It's Measures	
7	115/04/06 ~ 115/04/12	Audit Quality and It's Measures	
8	115/04/13 ~ 115/04/19	Mid-Term	
9	115/04/20 ~ 115/04/26	Audit Fee / Effort	
10	115/04/27 ~ 115/05/03	Audit Fee / Effort	
11	115/05/04 ~ 115/05/10	Industry Specialization and Auditor Independence	
12	115/05/11 ~ 115/05/17	Industry Specialization and Auditor Independence	
13	115/05/18 ~ 115/05/24	Individual Partner	
14	115/05/25 ~ 115/05/31	Individual Partner	
15	115/06/01 ~ 115/06/07	The Effect of Regulation and Institutional Environment	
16	115/06/08 ~ 115/06/14	The Effect of Regulation and Institutional Environment	
17	115/06/15 ~ 115/06/21	Final Report	
18	115/06/22 ~ 115/06/28	Final Report	
Key capabilities		self-directed learning International mobility Information Technology Social Participation Humanistic Caring Problem solving Interdisciplinary	
Interdisciplinary		STEAM course (S:Science, T:Technology, E:Engineering, M:Math, A field:Integration of Art and Humanist) Competency-based education 'competency exploration' sustained competency or global issues STEEP (Society, Technology, Economy, Environment, and Politics) In addition to teaching content of the teacher's professional field, integrate other subjects or invite experts and scholars in other fields to share knowledge or teaching	
Distinctive teaching		USR curriculum	

Course Content	Intellectual Property (learning intellectual property)
Requirement	This course will cover auditing throughout the entire semester. Students with little interest in auditing should carefully consider whether to enroll in this course.
Textbooks and Teaching Materials	Self-made teaching materials:Papers Name of teaching materials: The literature assigned by the teacher for reading.
References	
Grading Policy	<p>◆ Attendance : 20.0 %    ◆ Mark of Usual :       %    ◆ Midterm Exam : 40.0 %</p> <p>◆ Final Exam : 40.0 %</p> <p>◆ Other (    ) :       %</p>
Note	<p>This syllabus may be uploaded at the website of Course Syllabus Management System at <a href="https://web2.ais.tku.edu.tw/csp">https://web2.ais.tku.edu.tw/csp</a> or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at <a href="http://www.acad.tku.edu.tw/CS/main.php">http://www.acad.tku.edu.tw/CS/main.php</a>.</p> <p>※"Adhere to the concept of intellectual property rights" and "Do not illegally photocopy, download, or distribute." Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p>