

97-2 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	審計學實習(二)	Serial No. / ID	1179 / ATM4093
Dept.	會計資訊學系	School System / Class	大學日間部4年2班
Lecturer	林筱鳳	Full or Part-time	專任
Required / Credit	Optinal / 1	Graduate Class	Yes
Time / Place	(三)9 / B501	Language	Chinese

Introduction
<p>The objective of this course is to introduce auditing and other assurance services for students who have not had significant experience in providing such services. The primary emphasis in this course is on the auditors' decision-making process.</p>

Outline
<ol style="list-style-type: none"> 1. Auditing sampling 2. Test of control and substantive tests for sales and collection cycle 3. Test of control and substantive tests for payroll and personnel cycle. 4. Test of control and substantive tests for acquisition and payment cycle. 5. Test of control and substantive tests for inventory and warehousing cycle. 6. audit of cash balances

Prerequisite
<p>Fundamental Financial Accounting Intermediate Financial Accounting</p>