《内部审计学》课程中英文简介

" Internal Auditing " Course Profile

课程代码：0421062B Course Code：0421062B

课程名称：内部审计学 Course Name：Internal Auditing

学时： 32 Periods：32

学分： 2 Credits：2

考核方式：考查 Assessment：Test

**先修课程：**《财务会计》、《高级财务会计》、《审计学概论》、《财务报表审计》  **Preparatory Courses：**"Financial Accounting", "Advanced Financial Accounting", "Introduction to Auditing," "Financial Statement Auditing"

**（以上标题为黑体，内容为宋体）**

《内部审计学》是为了培养适应四个现代化的需要的、符合社会主义市场经济要求的、既懂审计理论又掌握企业内部审计实务的审计专门人才而设置的一门专业必修课程。

内部审计是在一个组织内部建立的独立评价活动，并作为对该组织的活动进行审查和评价的一种服务。内部审计的目的是协助该组织的管理成员有效地履行他们的职责。《内部审计》课程是面向本科会计学专业学生的专业提升课。该课程主要讲授内部审计的基本理论、基本方法和具体审计程序。该课程在审计学科体系中占有重要地位。通过该课程的学习，要使学生初步了解内部审计学的总体框架和基本理论，熟悉和掌握内部审计基本方法、一般程序和审计职业判断能力，为日后从事内部审计实际工作打下坚实的基础。

Internal Auditing is a compulsory course for future audit-specialized talent, because it facilitates students in becoming adaptable to the modernization and market economy of China, and understanding audit theories and practice.

Internal audit is an independent assessment and review of activities within an organization. Its purpose is to help managers take their responsibilities effectively and efficiently. This course is designed for accounting-major undergraduate students, covering fundamental theories, methodology and specific procedures applied in internal audit. This course is essential in the subject of auditing. After learning this course, students are expected to understand the overall framework and basic theories, become familiar with and grasp the basic methodology and general procedures of internal audit, which comprise the basis of professional judgement. All the above parts form a solid basis for student’s future practice.