**《审计学（英语）》课程中英文**简介

Auditing （English）

课程代码：040274A **Course Code**：040274A

课程名称：审计学（英语） Course Name：Auditing（English）

学时：64 **Periods**：64

学分：4 **Credits**：4

考核方式：考试 **Assessment**：Examination

先修课程：财务会计、财务报告 **Preparatory Courses**：Financial Accounting，Financial Reporting

本课程是面向会计学院会计学（数智化国际会计）专业开设的学科基础课（必修），授课时教学语言采用中英文双语。本课程依据中国审计准则建立概念框架和知识体系，讲义以英文为主要语言，作业、考试为全英文。本课程主要培养学生在注册会计师审计方面的理论和实践能力。本课程包括审计基本理论的介绍和审计的基本实践介绍。学生通过本课程的学习可以对审计理论和实践有一个基础性地理解。学习本课程可以帮助学生掌握基础理论、方法、审计技术以及财务报表审计的具体程序，能够培养学生的审计思维，以及审计实践中的风险导向意识。

本课程在教学过程中坚持三个原则：

一是坚持理论与实际相结合，使学生明确审计在会计学专业课程体系的地位和作用；

二是针对审计实务进行讲解，使学生能够运用审计的基本原理和各种技术方法，对企业财务报表的合法性、公允性作出比较客观公正的评价，提出恰当的审计意见和建议，以充分发挥审计在市场经济中的监督、评价与鉴证作用；

三是采用多种教学方式，将课堂讲授与学生自学相结合，程序安排与方法攻略相结合，理论知识与案例分析相结合，增加作业和实践环节，完善各个教学环节的管理。

This course is a basic course (compulsory) for the major of Accounting (Digital Intelligence International Accounting) in the College of Accounting. it is taught in both Chinese and English. This course establishes a conceptual framework and knowledge system based on Chinese audit standards, with PPT mainly in English as well as assignments and exams in all English. The main purpose of this course is to cultivate students' theoretical and practical ability in CPA auditing. This course includes the introduction of the basic theory of audit and the basic practice of audit. Through the study of this course, students can have a basic understanding of audit theory and practice. Learning this course can help students master basic theories, methods, audit techniques and specific procedures of financial statement audit, and cultivate students' audit thinking and risk-oriented awareness in audit practice.

Firstly, teachers need to combine theory and practice, then make the students clear of the position and roles auditing plays in the course system; second, teachers should give more details in explaining audit practice, help students assess the compliance and fairness of financial statements, using the fundamental principles and techniques, then issue correct audit opinions and advice, which helps supervise, evaluate and assure the financial information in market economy. Thirdly, using multiple teaching methods, teachers may consider self-study, increasing assignments and practice, at the same time, strengthening teaching management.