附件二

课程简介

《审计学》课程中英文简介

Auditing

课程代码：040264A **Course Code：**040264A

课程名称：审计学 **Course Name：**Auditing

学时：64 **Periods：**64

学分：4 **Credits：**4

考核方式：考试 **Assessment：**Exam

先修课程：会计学基础 财务会计学 **Preparatory Courses：**Principles of Accounting、

Financial Accounting

《审计学》是一门财务会计专业学生的必修课程。课程主要根据《中国注册会计师执业规范》及应用指南展开，通过本门课程的学习，使学生在全面了解审计学的总体框架和基本理论的前提下，熟悉审计的基本方法和基本技能，培养适应21世纪经济管理工作的“通用型”专业人才。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。

Auditing is a compulsory course for students majoring in financial accounting. This course is based on *China Standards of Auditing* and its references. The purpose of this course is to make students familiar with the fundamental methods and techniques of audit, after having known about its overall framework and basic theory, finally to cultivate “versatile” talents, facing the 21st century. Firstly, instructors 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, instructors may consider self-study, increasing assignments and practice, at the same time, strengthening teaching management.