《内部控制理论与实务》课程中英文简介

Theory and Practice of Internal control

课程代码：040622B **Course Code**：040622B

课程名称：内部控制理论与实务 **Course Name**：Theory and Practice of

Internal control

学时：32 **Periods：**32

学分：2 **Credits：**2

考核方式：考查 **Assessment：**Test

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

Financial Accounting、 Auditing

内部控制理论与实务是一门理论与实际紧密联系的课程。作为注册会计师方向的选修课，本《内部控制理论与实务》的内容主要包括内部控制的发展历程，内部控制五要素的概念和内容，风险的识别、分析与应对，内部监督与，内部审计。课程重点讲授内部控制的基本原理，基本思想，以及风险的识别和控制方法等，让学生充分认识内部控制对企业发展的重要性，并运用内部控制基本思想设计合理的内部控制制度。

Internal control theory and practiceis a course that closely related to theory and practice. As an elective course in the direction of certified public accountants, the contents of internal control and risk management mainly include the development process of internal control, the concept and content of the five elements of internal control, risk identification, analysis and response, internal supervision and internal audit The course focuses on teaching the basic principles of internal control, basic ideas, as well as risk identification and control methods, so that students fully understand the importance of internal control to the development of enterprises, and use the basic ideas of internal control to design a reasonable internal control system