附件二

课程简介

《审计学》课程中英文简介

Auditing

课程代码：040262B **Course Code：**040262B

课程名称：审计学 **Course Name：**Auditing

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 **Preparatory Courses：**Principles of Accounting、

Financial Accounting

审计是一门实践性很强的学科。作为非会计专业学生选修课程，本《审计学》的内容主要包括审计的基本概念、职能和性质、审计职业准则、审计程序、目标和方法。课程重点讲授审计学的基本原理和基本方法、风险导向审计的目标、财务报表审计的基本思路、审计方法与程序的安排等，让学生能够认识审计，了解审计的基本内容与方法。

Auditing is a strong practicing course. As a Non-Accounting professional course, this version of audit mainly includes the basic concept, functions and characteristics of auditing, auditing profession standards, auditing procedures, objectives and methods. Course especially focuses on the basic principles and basic methods of the audit, the goal of the risk-oriented audit, the basic thoughts and countermeasures of financial statements auditing, audit method and the program arrangement. In this way, we are aiming at improving the ability of the students of learning and understanding the subject, and making good use of the auditing method.