

中国社会科学院大学审计学课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232022010	*学时 (Credit Hours)	32	*学分 (Credits)	2
*课程名称 (Course Name)	(中文) 审计学				
	(英文) Auditing				
先修课程 (Prerequisite Courses)	会计学原理、财务会计学				
*课程简介 (Description)	<p>《审计学》是财务管理专业的一门重要的专业选修课程。本课程以注册会计师审计为主线，以财务报表审计为重点，以风险评估与应对为导向，以审计实务操作和能力培养为根本，密切结合当前注册会计师审计实践，重点探讨注册会计师审计的基本理论与实务，主要内容包括审计基本原理、风险评估、风险应对、执行业务循环审计、完成审计工作与出具审计报告、职业道德等。本课程以会计学原理、财务会计学、管理成本会计等课程为先修课程。</p> <p>本课程积极开展课程思政教育，坚定学生理想信念，围绕政治认同、家国情怀、文化自信、法规意识、道德修养等优化课程思政内容供给，通过课堂讲授、案例讨论、社会实践等进行社会主义核心价值观教育、中华优秀传统文化教育和职业道德教育。</p> <p>本课程将审计准则等规定的介绍和解释融入基本理论的阐述和解决问题的探索过程中，引导学生深入社会实践、关注现实问题，培育学生诚信服务、德法兼修的职业素养。通过本课程的学习，使学生熟悉相关的法律制度，掌握审计学的基本原理和方法，了解审计工作的程序和特点，为从事审计理论研究和实务工作打下坚实的基础。同时也培养学生踏实严谨的工作作风和综合分析能力，为从事相关的经济工作培养良好的职业素质。在成绩评定中强化过程评价与反馈，综合考虑平时的表现与期末考试成绩。</p>				
*课程简介 (Description)	<p>Auditing is an important professional elective course for the major of financial management. This course focuses on the audit of certified public accountants, focuses on the audit of financial statements, takes risk assessment and response as the guidance, takes the operation of audit practice and ability training as the foundation, closely combines the current audit practice of certified public accountants, and focuses on the basic theory and practice of Certified Public Accountants' audit, mainly including the basic principles of audit, audit test process, audit of various transactions and account balances Complete the audit work and issue the audit report, professional ethics, etc. This course takes accounting principles, financial accounting, management cost accounting and other courses as prerequisite courses.</p> <p>This course actively carries out ideological and political education, strengthens students' ideals and beliefs, optimizes the ideological and political content supply of the course around political identity, national feelings, cultural self-confidence, legal awareness, moral cultivation, and carries out the education of socialist core values, Chinese excellent traditional culture and professional ethics through classroom teaching, case discussion, social practice, etc.</p> <p>This course integrates the introduction and interpretation of auditing standards and other regulations into the elaboration of basic theories and the exploration of problem-solving, guides students to go deep into social practice, pay attention to practical problems, and cultivate students' professional quality of honest service and moral and legal education. Through the study of this course, students will be familiar with relevant legal systems, master the basic principles and methods of auditing, understand the procedures and characteristics of auditing, and lay a solid foundation for engaging in auditing theoretical research and practical work. At the same time, it also cultivates students' practical and rigorous work</p>				

	<p>style and comprehensive analysis ability, so as to cultivate good professional quality for engaging in relevant economic work. Strengthen the process evaluation and feedback in the performance evaluation, and comprehensively consider the usual performance and final examination results.</p>
<p>*教材 (Textbooks)</p>	<p>《审计》，陈汉文等主编，中国人民大学出版社，2022 年第 5 版 《审计》，中国注册会计师协会编，中国财政经济出版社，2023 年版</p>
<p>参考资料 (Other References)</p>	