朝陽科技大學 096學年度第1學期教學大綱
Government Accounting and Laws of Accounting and Auditing 政府會計與會計審計法規

當期課號	3285	Course Number	3285
授課教師	陳叡貞	Instructor	Chen,Jui Chen
中文課名	政府會計與會計審計法規	Course Name	Government Accounting and Laws of Accounting and Auditing
開課單位	會計系(四進)四A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	政府會計是一門政府如何處理公務機關財務收支之預算、會計及決算而提供專業訓練的系統性知識。課程目標係以介紹政府會計理論與實務，簡介政府會計相關共同規範公報爲主，以充分了解政府會計制度及政府預算編製作業。藉由課程設計以培育政府及各界所需之會計專業人才。	Objectives	Government accounting is a professional discipline which includes preparing of the government budget and provides systematic accounting knowledge. The course design is planned by the introduction the principle and practice of government accounting due to the Regulations of Statement of Government Accounting Concepts. Joining government service and working in the fields of accounting, auditing, or finance and budget is the prime teaching objective.
教材	政府會計 作者姚秋望	Teaching Materials	
成績評量方式	平時成績30% 期中評量30% 期末評量40%	Grading	General Score:30% Midterm Score:30% Final Score:40%
教師網頁			
教學內容	原理與介紹: 1.政府會計基礎 2.政府基金會計 3.政府會計與商業會計之比較 實務與法規介紹: 1.政府預算 2.單位預算會計 3.政府總預算會計 4.附屬單位會計	Syllabus	Introduction Of Principle: 1.Accounting Basis 2.Fund & Government Accounting 3.Comparison of Government Accounting and Business Enterprises Accounting Introduction Of Practice: 1.Government Budget 2.Unit Budget Accounting 3.Government General Budget Accounting 4.Subsidiary Unit Accounting 5.Final Account & Auditing

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