

朝陽科技大學 098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	3179	Course Number	3179
授課教師	陳福興	Instructor	CHEN,FWU SHING
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)三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為主，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（含非營利會計）；姚秋旺編著；華泰文化事業	Teaching Materials	
成績評量方式	1.平時成績40%；(包含：上課表現、小考及出席狀況) 2.期中考試：30% 3.期末考試：30%	Grading	1. General mark40% : (Included:participation and performance in class) 2.Mid-term exam 30% 3.Final exam 30%
教師網頁	-		
教學內容	1.政府會計基本概念 2.政府預算 3.單位預算會計（含歲入與歲出） 4.政府總預算會計 5.會計審計法規 6.政府會計公報（觀念性及準則性公報）	Syllabus	1.Government accounting basic conception 2.Government budget 3.Unit Budget Accounting 4.Government General Budget Accounting 5.Laws of Accounting and Auditing

尊重智慧財產權，請勿非法影印。