



課 綱 Course Outline  
會計學系碩士班

中文課程名稱 Course Name in Chinese	非營利事業會計				
英文課程名稱 Course Name in English	Not Profit Organizations (NPO) Accounting				
科目代碼 Course Code	MACT51600	班 別 Degree	碩士班 Master' s		
修別 Type	選修 Elective	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite					
課程目標 Course Objectives					
系教育目標 Dept.' s Education Objectives					
1	培養多元視野之中高階會計人才				
2	培養兼具會計理論與實務之專業人才				
3	培養具溝通及分析能力之會計專業人才				
系專業能力 Basic Learning Outcomes				課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.' s Education Objectives	
A	具備理論與實務之專業能力			●	
B	具有充實之會計理論與分析能力			●	
C	兼具其他管理領域之整合能力			○	
圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated					
課程大綱 Course Outline					
NPO, including governmental entities accounting system, have always been viewed far from transparent. This course is designed as a graduate course to provide students with in-depth exposure to examine the purpose of governmental accounting, the difference in financial reporting required by Financial Accounting Standard Board and Governmental Accounting Standard Board, and gain an understanding of governmental accounting theory and practices. In addition					

to lectures, supplemented reading cases will be assigned for in-class discussion.
資源需求評估（師資專長之聘任、儀器設備的配合．．．等） Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)
課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods
Objectives of Governmental Accounting International comparisons of different governmental accounting measurement The characteristics of Fund Accounting The relationship between Unit Budget and Fund Accounting Accounting for Governmental Units and Special Component Units Accounting for other NPO
其他 Miscellaneous