

Department of ACCOUNTING
National Taiwan University

Instructor: CHE SHEN CHANG

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Class hours: Thursday 9:10 am - 12:10 pm

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Course Materials:

1. "ACCOUNTING FOR GOVERNMENTAL AND NONPROFIT ENTITIES"
EARLR WILSON, SUSAN C. KATTELUS, MCGRAW-HILL IRWIN 13ED.
2005.
2. BUDGET, ACCOUNTING AND AUDITING LAWS, 2004, TAIPEI. DGBAS
3. HANDOUTS

Course Objective:

This course is to expose students to general principles, practices of government financial management and government accounting system both in Taiwan and international countries. This course cover (1) the government financial management system and budget system, (2) the regulations on "Budget Law, Accounting Law, Final Report Law, Disbursement Law and Auditing Law" in Taiwan, (3) the research and development of government accounting, (4) identify and explain the characteristics and standards of governmental financial reporting, (5) accounting for "Governmental Funds; Proprietary Funds and Fiduciary Funds" __ Illustrative transactions and financial statements.

The Objective of this course students aware of (1) the Principles and Practices on "Budget Compilation; Budget Execution; Budget Controlling and Financial Auditing" of central government in Taiwan and other countries, (2) the dynamism of government and not-for-profit accounting and of the intellectual challenges that is presents.

Courses in government and not-for-profit accounting are just one element of an accounting program. Therefore I expect that these courses will lead not only to an awareness of the issues of government accounting but also to a greater understanding of those in other areas of accounting.

Grading Policy:

1. The course grades will be based on the following elements:

Mid-term Exam 40%

Final Exam 40%

Homework 20%

2. There will be no make-up exams in this course unless you encounter extremely emergent situations.