《政府与非营利组织会计》课程中英文简介

Government and Nonprofit Organization Accounting

课程代码：040452B **Course Code：040452B**

课程名称：政府与非营利组织会计**Course Name：Government and Nonprofit Organization Accounting**

学时：32 **Periods：32**

学分：2 **Credits： 2**

考核方式 开卷 **Assessment：Open Book exam**

先修课程：财政学、会计学基础 **Preparatory Courses：finance、Basic accounting**

《政府与非营利组织会计》是为注册会计师、国际会计专业学生而开设的一门专业课程，更是会计学的重要组成部分。本课程重点在于掌握我国财政总预算会计、行政和事业单位会计、民间非营利组织会计的业务及核算。通过本门课程的教学，使学生了解政府会计准则和制度规范；探索运用所学知识解决政府组织、民间非营利组织会计的各种实际问题的能力。教学过程中，突出我国政府与非营利组织会计改革的最新成果，体现最新的法律规范和会计准则以及会计制度的要求，为学生进一步学习我国政府预算管理和会计改革的理论打好基础。

本课程是一门会计专业的课程，它阐述了政府与非营利组织会计的基本理论、基本方法和基本技能，通过学习，使学生进一步拓宽其会计专业的知识框架和结构，从而更加深入理解政府与非营利组织的财务活动特点，系统完整地掌握政府与非营利组织会计实务。

"Government and non-profit organization accounting" is a specialized course for students of certified public accountant, international accounting, and it is an important part of accounting. This course focuses on mastering the operation of financial budget accounting, administration accounting, public institution accounting and non-profit organization accounting. Through the learning of this course, students will understand the government accounting standards and regulations; and explore the ability ofusingthe knowledge in solving various practical problemsof government organizations and non-profit organizations. Through the teaching process, the latest achievements of accounting reform of our government and nonprofit organizations are highlighted; the latest legal norms, accounting standards and the requirements of accounting system are reflected, so as to lay a solid foundation for students to further study the theory of government budget management and accounting reform.

This course is a course of accounting major. It explains the basic theory, basic methods and basic skills of government and nonprofit organization accounting, so as to enable students to further expand the knowledge framework and structure of their accounting profession, andgain a deeper understanding of the characteristics of financial activities of government and non-profit organization, and completely grasp the accounting practice of government and non-profit organization.