

100-1 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	中級會計學(一)	Serial No. / ID	2467 / FBM2015
Dept.	財務金融學系	School System / Class	大學日間部2年1班
Lecturer	鄭孟玉	Full or Part-time	專任
Required / Credit	Optinal / 3	Graduate Class	No
Time / Place	(一)789 / B407	Language	Chinese

Introduction

This course is designed for students to learn about the advanced accounting concepts and accounting principles.

Outline

- 1.Overview and Introduction
- 2.Concepts Underlying Financial Accounting
- 3.Examining Income Statement
- 4.Examining the Balance Sheet and Statement of Cash Flows
- 5.Present Value Concepts and Measurement
- 6.Recognizing Revenue
- 7.Understanding Cash and Receivables
- 8.Accounting and Reporting for Inventories: The Basics
- 9.Inventories: Valuation and Estimation Concepts
- 10.Property, Plant, & Equipment: Acquisition and Disposition
- 11.Concepts and Reporting Issues of Intangible Assets
- 12.Accounting and Reporting of Current and Contingent Liabilities
- 13.Accounting and Reporting of Long-Term Liabilities

Prerequisite

Financial accounting