

# 100-2 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	中級會計(二)	Serial No. / ID	2047 / ATM2002
Dept.	會計資訊學系	School System / Class	大學日間部2年1班
Lecturer	林筱鳳	Full or Part-time	專任
Required / Credit	Required / 3	Graduate Class	No
Time / Place	(一)678 / B407	Language	Chinese

Introduction
Financial accounting is the process that culminates in the preparation of financial reports on the enterprise as a whole for use by both internal and external parties.

Outline
<ol style="list-style-type: none"><li>1.Environment of the financial inventory accounting and conceptual framework</li><li>2.Financial Statement</li><li>3.Cash and account receivable</li><li>4.Inventory</li><li>5.Fixed assets</li><li>6.Intangible assets</li><li>7.Current Liability and long-term liability</li><li>8.Equity</li><li>9.Accounting ethics</li></ol>

Prerequisite
Accounting