

101-1 Preliminary Syllabus, Da-Yeh Univ

| Information | | | |
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| Title | 進階會計學 | Serial No. / ID | 2733 / FBM2022 |
| 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 | (三)234 / B407 | Language | Chinese |

| Introduction |
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| Counseling students to obtain a level C or B technician for accounting |

| Outline |
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| 1. 借貸法則 (debit credit rules) 2. 會計平時程序 (the recording process) 3. 會計期末程序 (accounting process) 4. 基本會計報表 (financial statements) 5. 現金 (cash) 6. 應收帳款 (accounts receivable) 7. 存貨 (inventory) 8. 固定資產 (fixed assets) 9. 投資 (investments) 10. 流動負債、長期負債 (current liabilities, long-term liability) 11. 股東權益 (owner's equity) 12. 現金流量表 (statement of cash flow) 13. 財報分析 (financial statement analysis) |

| Prerequisite |
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| financial accounting |