

# 101-1 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	初級會計(一)	Serial No. / ID	2744 / FBB1003
Dept.	財務金融學系	School System / Class	進修學士班1年1班
Lecturer	蔡啟仲	Full or Part-time	兼任
Required / Credit	Required / 3	Graduate Class	No
Time / Place	(四)CDE / B301	Language	Chinese

Introduction
<p>This introductory accounting course assumes no prior academic knowledge of accounting. The purpose of this course is to introduce you to the concepts of financial accounting and its underlying assumptions. We will discuss the uses and limitations of financial statements. The emphasis of the class is on using accounting information in the evaluation of business performance and risk. The presentation will consist of moderately technical expositions of concepts and material, however, the primary focus will be that of the user, rather than the preparer of accounting information. Throughout the course we will illustrate applications of accounting principles with real examples.</p>

Outline
<ol style="list-style-type: none"><li>1.Introduction to Financial Statement</li><li>2.The Accounting Information System</li><li>3.Accrual Accounting Concepts</li><li>4.Merchandising Operations</li><li>5.Internal Control and Cash</li></ol>

Prerequisite
Basic mathematical ability