

# 101-2 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	初級會計(二)	Serial No. / ID	2555 / IBM1002
Dept.	國際企業管理學系	School System / Class	大學日間部1年2班
Lecturer	洪朝陽	Full or Part-time	專任
Required / Credit	Required / 3	Graduate Class	No
Time / Place	(一)8 / B404 (三)34 / B403	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
1.Environment of the financial inventory accounting and conceptual framework 2.Financial Statement 3.Cash and account receivable 4.Inventory 5.Fixed assets 6.Intangible assets 7.Current Liability and long-term liability 8.Equity 9.Accounting ethics

Prerequisite
Accounting