

102-1 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	進階會計學	Serial No. / ID	1219 / 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 / B403	Language	Chinese

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

Outline
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
financial accounting