

## 102-2 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	高級會計(二)	Serial No. / ID	1218 / ATM3004
Dept.	會計資訊學系	School System / Class	大學日間部3年1班
Lecturer	楊秉森	Full or Part-time	專任
Required / Credit	Optinal / 3	Graduate Class	No
Time / Place	(一)234 / B407	Language	Chinese

### Introduction

This course uses the complete equity method to allow students to focus on accounting concepts rather than bookkeeping techniques in learning consolidation material. The presentation of consolidation material and the use of excerpts from popular business press and references to real world companies and governmental and non-profit institutions are used to illustrate key concepts and maintain a strong student orientation.

### Outline

1. Introduction of consolidation concepts
2. Complete equity method
3. Preparing a basic consolidated financial statement
4. Accounting for internal transactions for preparing a consolidated financial statement
5. Non-profit institutions accounting

### Prerequisite

Fundamental Accounting  
Intermediate Accounting