

# 102-2 Preliminary Syllabus, Da-Yeh Univ

| Information       |               |                       |                |
|-------------------|---------------|-----------------------|----------------|
| Title             | 會計與財務管理       | Serial No. / ID       | 2318 / IEB1009 |
| Dept.             | 工業工程與管理學系     | School System / Class | 進修學士班1年1班      |
| Lecturer          | 林朝源           | Full or Part-time     | 專任             |
| Required / Credit | Required / 3  | Graduate Class        | No             |
| Time / Place      | (四)CDE / H504 | Language              | Chinese        |

| Introduction   |
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| Accounting is a language of business. The operational performance of a business can be expressed by the results of its financial accounting. This course will enable students to understand the accounting concepts of credits and debits as well as accounting procedures. By doing so, students will not only be able to understand the contents of financial statements, but also the implications that can be derived. After the completion of this course, students will be able to successfully analyze financial statements for any type of business and then determine the proper course of action for the business. |

| Outline  |
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| 一、 Basic Accounting Concepts<br>二、 Journalizing and Journal Entries<br>三、 Posting and Ledgers<br>四、 Trial Balancing and Trial Balance<br>五、 Financial Statements |

| Prerequisite |
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| none         |