

# 97-1 Preliminary Syllabus, Da-Yeh Univ

| Information       |                          |                       |                |
|-------------------|--------------------------|-----------------------|----------------|
| Title             | 中級會計(一)                  | Serial No. / ID       | 1424 / ATM2001 |
| Dept.             | 會計資訊學系                   | School System / Class | 大學日間部4年1班      |
| Lecturer          | 鄭孟玉                      | Full or Part-time     | 專任             |
| Required / Credit | Required / 3             | Graduate Class        | Yes            |
| Time / Place      | (一)12 / B401 (四)9 / B401 | Language              | Chinese        |

| Introduction  |
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| 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  |
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| 1.Environment of the financial inventory accounting and conceptual framework<br>2.Financial Statement<br>3.Cash and account receivable<br>4.Inventory<br>5.Fixed assets<br>6.Intangible assets<br>7.Current Liability and long-term liability<br>8.Equity<br>9.Accounting ethics |

| Prerequisite |
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| Accounting   |