

## 97-2 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	中級會計(二)	Serial No. / ID	1856 / ATM2002
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)9 / B501 (四)56 / B501	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