

99-1 Preliminary Syllabus, Da-Yeh Univ

| Information | | | |
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| Title | 中級會計(一) | Serial No. / ID | 1901 / FBM4003 |
| Dept. | 財務金融學系 | School System / Class | 大學日間部4年1班 |
| Lecturer | 林筱鳳 | Full or Part-time | 專任 |
| Required / Credit | Required / 3 | Graduate Class | Yes |
| Time / Place | (一)2 / B309 (四)34 / B309 | Language | Chinese |

| Introduction |
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| This course is designed for students to learn about the advanced accounting concepts and accounting principles. |

| Outline |
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| <ol style="list-style-type: none">1. Overview and Introduction2. Concepts Underlying Financial Accounting3. Examining Income Statement4. Examining the Balance Sheet and Statement of Cash Flows5. Present Value Concepts and Measurement6. Recognizing Revenue7. Understanding Cash and Receivables8. Accounting and Reporting for Inventories: The Basics9. Inventories: Valuation and Estimation Concepts10. Property, Plant, & Equipment: Acquisition and Disposition11. Concepts and Reporting Issues of Intangible Assets12. Accounting and Reporting of Current and Contingent Liabilities13. Accounting and Reporting of Long-Term Liabilities |

| Prerequisite |
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| Financial accounting |