

## 99-1 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	中級會計(一)	Serial No. / ID	1911 / FBM4003
Dept.	財務金融學系	School System / Class	大學日間部4年2班
Lecturer	鄭孟玉	Full or Part-time	專任
Required / Credit	Required / 3	Graduate Class	Yes
Time / Place	(二)78 / B401 (一)9 / B401	Language	Chinese

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

Outline
1.Overview and Introduction 2.Concepts Underlying Financial Accounting 3.Examining Income Statement 4.Examining the Balance Sheet and Statement of Cash Flows 5.Present Value Concepts and Measurement 6.Recognizing Revenue 7.Understanding Cash and Receivables 8.Accounting and Reporting for Inventories: The Basics 9.Inventories: Valuation and Estimation Concepts 10.Property, Plant, & Equipment: Acquisition and Disposition 11.Concepts and Reporting Issues of Intangible Assets 12.Accounting and Reporting of Current and Contingent Liabilities 13.Accounting and Reporting of Long-Term Liabilities

Prerequisite
Financial accounting