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

Information			
Title	初級會計(一)	Serial No. / ID	1917 / FBM1003
Dept.	財務金融學系	School System / Class	大學日間部1年1班
Lecturer	楊靜芳	Full or Part-time	專任
Required / Credit	Required / 3	Graduate Class	No
Time / Place	(三)2 / B201 (四)34 / B201	Language	Chinese

## Introduction

The goal of this course is to provide students the professional capability of indentifying, measuring and recording the financial information generated from enterprise activities. Then the information would be useful for related decision makers. Therefore, students will be equipped with data-analysis, problem-solving, communication and cooperation capability and good ethics as well.

## Outline

- 1. Accounting business ethics
- 2. Accounting cycle - journal entry, posting and trial balance
- 3. Accounting cycle - ajustment, financial statements and closing
- 4. Accounting for Selling and Buying business scope
- 5. cash and bank savings

## Prerequisite

Basic arithmetic ability