

## 99-2 Preliminary Syllabus, Da-Yeh Univ

| Information       |                          |                       |                |
|-------------------|--------------------------|-----------------------|----------------|
| Title             | 中級會計(二)                  | Serial No. / ID       | 0683 / ATM2002 |
| Dept.             | 會計資訊學系                   | School System / Class | 大學日間部3年1班      |
| Lecturer          | 楊秉森                      | Full or Part-time     | 專任             |
| Required / Credit | Required / 3             | Graduate Class        | No             |
| Time / Place      | (一)56 / B402 (三)4 / B402 | 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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| <ol style="list-style-type: none"><li>1.Environment of the financial inventory accounting and conceptual framework</li><li>2.Financial Statement</li><li>3.Cash and account receivable</li><li>4.Inventory</li><li>5.Fixed assets</li><li>6.Intangible assets</li><li>7.Current Liability and long-term liability</li><li>8.Equity</li><li>9.Accounting ethics</li></ol> |

| Prerequisite |
|--------------|
| Accounting   |