



Course Description – Curriculum

Subject : 2601123 International Accounting

INTMD ACCTG I

Credits : 3(3-0-6)

Course Condition: Prerequisite: 2601120 OR 2601121

Description : Cash and internal control; recognition and valuation of receivables; estimation of bad debts; investments; recognition and valuation of inventory; recognition, valuation, and disposition of fixed assets, natural resources, and intangible assets; depreciation, depletion, amortization; current liabilities; long-term debts; stockholders' equity; retained earnings.

