



## Course Description – Curriculum

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**Subject :** 2601222 Intermediate Accounting I

INTMD ACCTG I

**Credits :** 3(3-0-6)

**Course Condition: Prerequisite:** 2601121

**Description :** Cash and internal control; voucher system principles and procedures; recognition and valuation of receivables; factoring and assignments of receivables; investments; transfer of investments among categories; recognition and valuation of inventory; estimation of inventory; recognition, valuation, and disposition of property, plant, and equipment; intangible assets; borrowing costs; impairment of assets; presentation and disclosure of assets.

