

## Doctoral Program • Financial Accounting 1

### Subject : Financial Accounting 1 (Doctoral Program)

#### **【exam coverage】**

- Financial Accounting and Accounting Standards
- Conceptual Framework for Financial Reporting
- Income Statement and Related Information
- Balance Sheet and Statement of Cash Flows
- Revenue Recognition
- Valuation of Inventories: A Cost-Basis Approach
- Inventories: Additional Valuation Issues
- Acquisition and Disposition of Property, Plant and Equipment
- Depreciation, Impairments, and Depletion
- Intangible Assets
- Current Liabilities and Contingencies
- Long-Term Liabilities
- Stockholders' Equity

#### **【reference】**

(Chapters relevant to the above topics, from the most recent versions of the following textbooks.)

Beaver, W. H., *Financial Reporting: An Accounting Revolution*, Prentice-Hall.

Edwards, E. O., and P. W. Bell. *The Theory and Measurement of Business Income*, University of California Press.

Kieso, D. E., J. J. Weygandt, and T. D. Warfield, *Intermediate Accounting: IFRS Edition*, Wiley.

Kieso, D. E., J. J. Weygandt, and T. D. Warfield, *Intermediate Accounting*, Wiley.

Paton, W. H. and A. C. Littleton. *An Introduction to Corporate Accounting Standards*. American Accounting Association.

Scott, W. R., *Financial Accounting Theory*, Pearson.