

# International Accounting II

Syllabus Number      ACC-306  
Elective      2 credit  
TOKUYAMA, Hidekuni

## 1. Course Description

There are two parts of this course. In the first part, you will learn how to prepare a series of financial statements (statement of financial position and income statement). In the second part, you will learn about recognition, measurement, and presentation issues related to these financial statements. By the end of the course, students will be better able to analyze financial statement information content and data from international financial accounting systems.