

# Corporate Accounting Law II

Syllabus Number

NFL-306

Elective

2 credit

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## 1. Course Description

In our society, our lives can not be established without business activity.

Business activity is the cycle; from money (1) to human or things, and from them to money (2).

Business accounting is to record business activities, to recognize the difference (profit and loss) between money (1) and money(2,) and to communicate it to the stakeholders (business owners, shareholders, creditors, investors etc.) as information.

In this lesson, assets (≡ right) and liabilities (≡ obligations) are taken as basic concepts and profit and loss are understood as a cause of the fluctuation of the difference (net assets) , so that the students learning law with the basic concept of rights and obligations could be easy to understand accounting, and we aim to review the entire accounting from this new point of view.