

## 経営学演習 II

Compulsory 2  
credit

### 1. Course Description

This course focuses on the internal control system. The internal control system-establishing responsibility of the board of directors is specified in company law article 362 (the authority of the board of directors and so on). And we can understand the internal control as the business management technique of the risk base.

In the autumn semester, we focus on “the company injustice”. We analyze about the business fraud according to the main point of the ACFE Fraud Examiners Manual.