

# Elementary Accounting I

Syllabus Number

ACC-103

Compulsory Elective  
2 credit

TOKUYAMA, Hidekuni

## 1. Course Description

Accounting is the language of business. Students will learn how to prepare a set of financial statements. This course focuses on understanding how economic events are recorded in the two main financial statements (statement of financial position, statement of financial performance). This course is designed to teach beginners the basic elements of financial accounting.