

# Elementary Accounting II

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| Syllabus Number    | ACC-104  |
| Elective           | 2 credit |
| TOKUYAMA, Hidekuni |          |

## 1. Course Description

Accounting is a tool for use in the control of economic activity. 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, income statement). Several important concepts will be studied in detail, including: revenue recognition, inventory, allocation problem.