

Elementary Bookkeeping I

Syllabus Number	ACC-101
Elective	2 credit
TOKUYAMA, Hidekuni	

1. Course Description

Bookkeeping is a tool for use in the control of economic activity. Students will learn accounting principles, structure of financial statements and the double entry system which underlies them. Double entry bookkeeping is a device for classifying and summarizing in financial terms the economic data of an enterprise. This course is designed to teach beginners the basic concepts of accounting systems.