

# Elementary Bookkeeping II

Syllabus Number

ACC-102

Compulsory 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.