

Special Studied on Bookkeeping 2

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 focuses on understanding how economic events are recorded in the two main financial statements (statement of financial position, income statement).