

Elementary Bookkeeping I

Syllabus Number	ACC-101
Elective	2 credit
TSUKAHARA, Makoto	

1. Course Description

This course deals with elementary bookkeeping to prepare income statement and balance sheet. Students in this class will learn fundamental procedure of the double entry bookkeeping. Particularly, topics include meaning of asset, liability, net asset, revenue and expense, preparing, journal, ledger, trial balance, and closing adjustment.