

## Special Studied on Bookkeeping 2

Elective 2 credit  
TOKUYAMA, Hidekuni

### 1. Course Description

Double entry bookkeeping is a device for classifying and summarizing in financial terms the economic data of an enterprise. This class focuses on understanding how economic events are recorded in the two main financial statements (statement of financial position, income statement). Main goals include (1)Understanding elements of financial statements, (2)Understanding recognition and measurement principles of financial statements, and(3)Understanding presentation principles of financial statements.