

財務諸表論特講 I

Elective 2 credit
NISHIYAMA, Kazuhiro

1. Course Description

This course provides an introduction to the analysis and evaluation of accounting information from the perspective of both investors and managers in the processes of planning, decision-making, and control. The objective of the course is to provide an overview of financial accounting and external reporting, including the basic accounting concepts and principles, as well as the structure of the income statement, balance sheet, and statement of cash flows.