

# Public Accounting II

Syllabus Number ACC-310  
Elective 2 credit  
SAKAUCHI, Kei

## 1. Course Description

This course is a continuation of Public sector accounting 1. This course introduces basic theories and historical background of accounting in public sector, especially in local government body. All students in this course are required to learn the basic theories of governmental accounting and the process of preparing financial statements in local government body in Japan. Moreover, the course contents are going to follow governmental accounting standards prepared by Ministry of Internal Affairs and Communications in Japan.