

International Accounting I

Syllabus Number ACC-305
Elective 2 credit
TOKUYAMA, Hidekuni

1. Course Description

The goal of this class is to increase understanding of financial statements. Main goals include as follows:

(1) Understanding necessity and features (stock and flow) of financial statements (statement of financial position, statement of financial performance), (2) Understanding elements of financial statements, (3) Understanding recognition and measurement principles of financial statements, and (4) Understanding institutional foundations (standards and laws).