

# Elementary Bookkeeping I

Syllabus Number

ACC-101

Compulsory Elective  
2 credit

TOKUYAMA, Hidekuni

## 1. Course Description

Bookkeeping is a tool for use in the control of business activity. Students will learn accounting principles, structure of financial statements and the double entry system which underlies them. Double entry bookkeeping is a device for classifying and summarizing in financial terms the economic data of an enterprise. This class provides the knowledge and skills necessary for the student to financial records and to make use of the information for management and investment decisions.