

# Elementary Bookkeeping II

Syllabus Number

ACC-102

Compulsory Elective  
2 credit

TSUKAHARA, Makoto

## 1. Course Description

This course deals with elementary bookkeeping to prepare income statement and balance sheet. Particularly, students in this class will learn how to journalize accounts receivable and accounts payable, how to value inventory (FIFO, LIFO, and moving average method), and depreciation method (straight line method, and fixed percentage method).