

# Elementary Bookkeeping I

Syllabus Number

ACC-101

Compulsory Elective  
2 credit

SAKAUCHI, Kei

## 1. Course Description

This course deals with the elementary level of bookkeeping to prepare income statements and balance sheets. All students in this course are required to learn fundamental processes of double-entry bookkeeping. In addition to acquiring knowledge on bookkeeping through this course, it is strongly expected that highly motivated students take the qualifying examination.