

## 財務諸表論特講 II

Elective 2 credit  
NISHIYAMA, Kazuhiro

### 1. Course Description

This course provides an introduction to the analysis and evaluation of accounting information from the perspective of both investors and managers in the processes of planning, decision-making, and control. The course covers the accounting for and the analysis of the most common and significant business transactions of a firm, such as credit sales, delivery of products and services, manufacturing processes and procurement, creation of operating infrastructure including production facilities, intellectual property, and goodwill, debt and equity financing, as well as other (potential) obligations towards customers, suppliers, or tax authorities.