

Financial Accounting I

Syllabus Number

ACC-203

Elective

2 credit

SAKAUCHI, Kei

1. Course Description

This course introduces clear explanations of basic theories and ways of accounting calculation on financial accounting to students taking this course. All students in this course are required to learn the process of preparing financial statements (especially, Balance sheet, Income statement, Statement of changes in equity and Cash flow statement). Moreover, the course contents are going to follow accounting standards prepared by ASBJ, accounting standards setting body in Japan.