## YAMAYA, Kazuki

## 1. Course Description

This is the lecture of International Financial Reporting Standards (IFRS) which have been adopted in more than 120 countries around the world, and more than 200 listed companies have adopted IFRS in Japan. The significance of learning IFRS is increasing as a common language for financing and managing business activities in the global business environment. This lecture also includes the explanation of practical issues as well as the theory.