## Financial Accounting I

Syllabus Number

ACC-203

Compulsory Elective 2 credit

## SAKAUCHI, Kei

## 1. Course Description

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