## **Elementary Accounting II**

Syllabus Number

ACC-104

Compulsory Elective 2 credit

## SAKAUCHI, Kei

## 1. Course Description

This course deal with elementary level accounting. This course is a continuation of Elementary accounting 1. All students in this course are required to learn the way of preparing financial statements (especially, balance sheet and income statement). In addition, it is strongly expected that students are highly motivated to acquire basic knowledge on accounting and bookkeeping through attending Elementary accounting 2.

Therefore, the objectives of this course is "to understand the basic theory" of the role of accounting in business management and the flow of funds.