## **Elementary Accounting I**

Syllabus Number

ACC-103

Compulsory Elective

2 credit

## NISHIYAMA, Kazuhiro

## 1. Course Description

The course is designed to give students a thorough background in the basic accounting procedures used to operate a business after learning the bookkeeping. Students will become acquainted with the principles of double entry bookkeeping including the preparation of financial statements for sole proprietorship, partnership and corporate businesses.