

# Elementary Bookkeeping II

Syllabus Number

ACC-102

Compulsory Elective  
2 credit

SAKAUCHI, Kei

## 1. Course Description

This course deals with the elementary level of bookkeeping to prepare income statements and balance sheets. All students in this class are required to learn how to make journals for deferred and accrued accounts, how to value inventory (first-in first-out method), and how to use the depreciation method of tangible assets (straight line method). In addition to acquiring knowledge on bookkeeping through this course, it is strongly expected that highly-motivated students take the qualifying examination.

Therefore, the objectives of this course are as follows. First, "1. To understand the basic theory" of the role of bookkeeping in business management. Second, "2. Acquisition of practical knowledge and skills" to understand and calculate accounting figures appropriately and to prepare financial statements.