

Financial Accounting I

Syllabus Number 8C226

Major Course: Basic
Elective 2 credit

ASAI, Koji

1. Course Description

First, we will learn accounting principle. Then, we will learn the individual points of Balance-Sheet and Profit or Loss statement.

2. Course Objectives

Ability to analyze situation of companies through financial statements.

3. Grading Policy

Evaluated according to the results of the exams

4. Textbook and Reference

Textbook

Distribute a textbook written by the lecturer.

5. Requirements (Assignments)

6. Note

7. Schedule

- [1] Introduction
- [2] Basic knowledge of accounting
- [3] Accounting postulate
- [4] Company Law
- [5] Corporate accounting principle 1
- [6] Corporate accounting principle 2
- [7] Bookkeeping accounting 1
- [8] Bookkeeping accounting 2
- [9] Importance of Balance Sheet
- [10] Assets evaluation
- [11] Liabilities and Net Assets
- [12] Qualities of Profit/loss Statement
- [13] Structure of Profit/loss Statement
- [14] Accrual basis, Realization basis, Matching cost with revenue
- [15] Summary and examination