

# Financial Accounting II

Syllabus Number 8C227

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

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|------|--|
| [1]  | Last exam's interpretation                           |
| [2]  | Inventories  |
| [3]  | Fixed assets   |
| [4]  | Liabilities and Net-assets                           |
| [5]  | Treatment on special sales form                      |
| [6]  | Tax-effect accounting                                |
| [7]  | Consolidated accounting 1 necessity and significance |
| [8]  | Consolidated accounting 2 procedure and method       |
| [9]  | Analysis on financial statement 1 profitability      |
| [10] | Analysis on financial statement 2 safety             |
| [11] | Merger and Acquisition 1                             |
| [12] | Merger and Acquisition 2                             |
| [13] | Foreign currency exchange                            |
| [14] | Cash-flow accounting                                 |
| [15] | Summary and examination                              |