

Commercial Bookkeeping I

Syllabus Number

0K121

General Basic Subjects

Elective 2 credit

ASAI, Koji

1. Course Description

We will learn how to make financial statements from journalizing the transactions systematically. Bookkeeping is exercise rather than theory. Practice makes perfect. In each lecture, students will do exercises by handwriting as a general rule. Knowledge of bookkeeping should be the base of applied subjects such as accounting, financial science, and cooperate finance. Holding the qualification of bookkeeping will also be an advantage for finding a job.

2. Course Objectives

Journalizing, understanding of account titles. Ability to make simple balance-sheet and income statement. Acquire ability to pass the third grade of bookkeeping official approval test from The Japan Chamber of Commerce and Industry.

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] Purpose and type of Book-keeping
- [2] Structure of Balance-sheet and Profit/Loss statement
- [3] Account titles, Journalizing, Posting
- [4] Trial-sheet, Working-sheet
- [5] Cash and Deposit trade
- [6] Commodity trade
- [7] Account receivable trade
- [8] Bill trade
- [9] Securities, Fixed assets
- [10] Settlement Arrangement 1
- [11] Settlement Arrangement 2
- [12] Book-keeping method
- [13] Head Branch office accounting
- [14] Private company
- [15] Summary and Examination