

# Accounting I

Syllabus Number

8C220

course of economics  
studies Elective  
Requisites 2 credit

ASAI, Koji

## 1. Course Description

As for I, we will learn conventional cost accounting and industrial bookkeeping.

As for II, we will learn managerial accounting for job performance evaluation and decision-making.

## 2. Course Objectives

First, we will learn cost accounting and industrial bookkeeping.

Ability to make management and decision-making quantitatively using financial data.

## 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] What is managerial accounting ?
- [3] Concept of cost
- [4] Reckoning by expense
- [5] Individual costing
- [6] Indirect-cost on manufacturing
- [7] Departmental costing
- [8] Synthesis costing
- [9] Costing by work-schedule
- [10] Costing by grade or group
- [11] Standard costing 1
- [12] Standard costing 2
- [13] Direct costing
- [14] Cost Volume and Profit analysis
- [15] Summary and examination