

Course title	Financial Accounting				
Teacher(s)	TANAKA Gustavo Adolfo Toshiro Nakasone		開講区分	単位数	
			3rd quarter	2.0	
Numbering Code	J2ML600	Day・Period	Mon1、Mon2	Timetable Slot Code	3J372

#### Lesson topic

With the growing business complexity, it has become essential that everyone who aspires to a position of responsibility should have some knowledge of the fundamentals and principles of accounting. This course aims at presenting the basic concepts and principles underlying the preparation and use of financial statements. This course has two parts. In the first one, this course aims to provide a broad insight into the accounting standards, while in the second one, an integral analysis of the financial statements of Japanese and foreign corporations will be reviewed. The participants will analyze financial statements of Japanese and foreign companies from different perspectives (investors, creditors and managers)

#### Lesson target

1. The student would also be able to reinforce her/his accounting knowledge.
2. The student would also be able to know how to use and analyze overall business information systematically.

#### Syllabus and plan

Session1: Introduction - Accounting System and Conceptual Framework  
 Session 2: Financial Accounting Standards  
 Sessions 3 - 4: Review of Basic Accounting concepts  
 Session 5: Statement of Financial Position (Balance Sheet) and Notes to the Financial Statements.  
 Session 6: The Income Statement - Comprehensive Income - Statement of Stockholders' Equity - Statement of Cash Flows.  
 Session 7: Analysis of Financial Statements: Sources of Information  
 Session 8: Objectives of analysis for diverse stakeholders (investors, managers, creditors, etc.) - A Guide to Earnings and Financial Reporting Quality  
 Sessions 9 - 10: Analysis of Financial Statements: New approach to analyze Balance Sheet and Income Statement  
 Session 11: Analysis of Financial Statements: Cash Flow Statement Analysis  
 Sessions 12 - 13: Cases' presentations  
 Sessions 14 - 15: Final Projects' presentations

#### Evaluation method

1. Case submission and presentation: 35%
2. Contributions to the class including class discussions, participation: 15%
3. Final Projects' presentations: 50%

#### Evaluation baseline

Final grades will be determined by the rules of the Graduate School of Business Administration.

#### Notice (include info. on related class)

This course is offered primarily to the students of SESAMI program, and any other students are required to obtain an advanced permission from the administration of the Graduate School of Business Administration to register this class. Note that application might not be accepted when number of application is over the capacity of the class.

#### Review and preparation

1. Read all the materials BEFORE class
2. Inform me in advance by email if you fail to attend the class. Only valid reasons will be taken into consideration.
3. Turn off your mobile phones and any other audio or video devices that may detract class attention.
4. Do not send or read text messages during class. In case of emergency, go outside to make calls taking permission from the instructor.
5. All the students are expected to uphold a high standard of professional work ethic. Cases of plagiarism will result in a failing grade for that course

Office hour · Contact information

By appointment only

Message for student

Improvements in Teaching

Text

See below

Business Analysis and Valuation: IFRS edition 5th edition Edition / Palepu, K., Healy, P. and Peek, E. : Cengage Learning EMEA , 2019 , ISBN:978-1473758421  
Financial Accounting with International Financial Reporting Standards, 4th Edition / Weygandt, P., Kimmel, P. and Kieso, D. : Wiley , 2018 , ISBN:978-1119504306

Reference Material

<http://www.ifrs.org/Pages/default.aspx>  
<http://www.fasb.org/home>  
<http://www.hp.jicpa.or.jp/english/accounting/>

Classroom Language

English

Keywords

Financial Accounting, IFRS, GAAP, Exchange student(Special auditing student), remote class (TBD), Term Paper