

Course title	KIMAP Introduction to Accounting				
Responsible person to enter grades	WENG YITING			開講区分	単位数
				2nd semester	2.0
Numbering Code		Day・Period, etc.	Mon5(対面)	Timetable Slot Code	3J389

Lesson topic

This course offers a conceptual introduction to accounting for students with diverse academic backgrounds. Rather than focusing on technical accounting procedures or detailed calculations, the course emphasizes intuitive and logical understanding of accounting as a foundational practice in organizations and society. This course aims to introduce accounting as the “language of business,” by exploring what accounting is, why it exists, and how accounting information is used, interpreted, and questioned in practice. Through discussion students will develop basic accounting literacy and an understanding of the role accounting plays in organizational decision-making, accountability, and communication.

Lesson target

Upon completion of this course, students will be able to:

- ・ Explain the basic purpose and role of accounting in organizations and society
- ・ Understand the logic and intent behind key financial statements
- ・ Develop intuitive and critical perspectives on accounting information, including its assumptions and limitations
- ・ Communicate basic accounting ideas and interpretations clearly

Syllabus and plan

The course is organized into four thematic parts.

The number of sessions devoted to each part may vary depending on class progress and student background.

Part I - Foundations of Accounting

This part introduces accounting as a social and organizational practice.

Students will explore why accounting exists, how it functions as a system of measurement and communication, and how it contributes to coordination, trust, and accountability in organizations.

Part II - Accounting Inside Organizations

This part focuses on the internal use of accounting information.

Topics include management accounting, performance evaluation, decision-making processes, and the behavioral and organizational consequences of accounting metrics.

Part III - Accounting, Responsibility, and Society

This part examines the broader social and institutional dimensions of accounting.

Students will consider corporate responsibility, sustainability and environmental accounting, and the evolving role of disclosure in contemporary organizations.

Part IV - Integration and Reflection

The final part integrates the themes of the course through discussion and reflection.

Students will apply accounting perspectives to organizational contexts and reflect on the meaning of accounting literacy.

Evaluation method

Class participation and engagement: 50%

Written assignments: 50%

Active participation includes contributing to discussions, asking questions, and engaging with group activities.

Evaluation baseline

Students will be evaluated based on their ability to:

- Demonstrate understanding of core accounting concepts
- Engage thoughtfully with course discussions and materials
- Communicate ideas clearly and logically in written assignments

Notice (include info. on related class)

No single textbook is required. All lecture materials, readings, and cases will be provided by the instructor through the learning management system. Students are expected to complete assigned readings and materials before each class and to review lecture content after class. As this is a discussion-oriented course, preparation is essential for meaningful participation.

Review and preparation

Kobe University requires students to complete 45 hours of study to earn one credit, including both in-class instruction and independent study. Students are expected to prepare for each class and complete reviews afterward, based on the respective class goals.

Reading materials explaining concepts and theories are uploaded on BEEF+ for study purposes.

Key issues and concepts will be emphasized during class meetings. Discussions in class may extend beyond the scope of the handouts for certain topics.

Office hour • Contact information

By appointment

Message for student

This course is designed for students who may feel unfamiliar or uneasy about accounting. You are not expected to become an accountant. Instead, the goal is to help you understand why accounting matters and how it shapes organizational life.

Active participation and respectful engagement with classmates are essential for creating a productive learning environment.

Improvements in Teaching

Text

Handouts and class materials will be available on BEEF+ for study purposes, and additional recommended readings will be introduced during class meetings.

Reference Material

Handouts and class materials will be available on BEEF+ for study purposes, and additional recommended readings will be introduced during class meetings.

Classroom Language

English

Keywords

Accounting literacy, corporate disclosure, decision-making, accountability, interpretation