

シラバス詳細

科目名	Interactive Course on Business Basics (Accounting)	学期	秋冬
科目区分	商・基礎	曜日時限	木5
教員名	佐々 誠一 友野 敦史 矢野 貴詳 小澤 季広 田邊 朋子	単位	2
開講年度	2018年度	学習目標	U1 (Knowledge)・U4 (Global)・U5 (Social Responsibility)
学部・学年の指定	Students who were selected under the Shibusawa Scholar Program of the faculty of commerce and management, and exchange students are welcome to attend this course.		
教授言語	E		

受講にあたっての参考資料

授業科目の目的と概要

最終更新日：2018-03-12

(Aim) The aim of this course is to master basic accounting in English. Accounting is the common language in the global economy, and English is the common language in the world community. In this course students will learn the importance of accounting in the business world through learning the basics of accounting in English.

(Goal) The goal of this class is both to master basic accounting and to gain experience through presentations and discussions by participating in an interactive course in English.

(Method) The course will include short exercises, interactive discussions and presentations by students along with lectures on basic accounting. The instructor and the guest speakers of this course are CPAs who have a wide range of experience in the global accounting business in various nations.

他の授業科目との関連・教育課程の中での位置づけ

最終更新日：2018-03-12

This course is part of the Shibusawa Scholarship Program, and provides the basis for all the other accounting courses in the faculty of commerce and management. It's recommended that students take Basic Financial Accounting Course before participating in this course.

In addition to a basic understanding of financial accounting, English reading comprehension and communication skills are required to participate in this course.

授業の内容・計画（回数・日付・テーマ等）

最終更新日：2018-06-29

Students will learn basic accounting using the intermediate accounting textbook "Financial Accounting, IFRS Edition" and the disclosure in the annual report of the global Japanese company. The instructor and guest speakers will teach the basics and dynamics of accounting through the course.

#	Date	Topics
1	September 20	Introduction to Financial Accounting
2	September 27	Double-entry Bookkeeping & The Basic Accounting Equation
3	October 4	Fraud, Internal Control, and Cash
4	October 11	Inventories
5	October 18	Accounting for receivables
6	October 25	Plant Assets, Natural Resources, and Intangible Assets
7	November 1	Liabilities & Equity (1) ~Introduction, Employee Benefits
8	November 8	Investments (1) ~Introduction
9	November 15	Investments (2) ~ Valuing and reporting investment
10	November 29	Investments (3) ~ Consolidation Accounting
11	December 6	Liabilities & Equity (2)~Contingent liabilities, Share Transaction, Dividends
12	December 13	Statement of Cash Flows
13	December 20	Financial Statement Analysis
14	January 10	Examination

Taiji Suzuki, CPA, and Dirk Hermans, CPA admitted in the State of New York, with Deloitte Touche Tohmatsu LLC (#1, #2)

Takayoshi Yano, CPA, Andrew Graham, Chartered Accountant (Scotland), and Akram Abdel Karim, CPA (Germany), with PricewaterhouseCoopers Aarata LLC (#3, #7, #11, #12)

Atsushi Tomono, CPA, Toshihiro Ozawa, CPA admitted in the State of California, Henry Yamamoto, CPA admitted in the State of California, and Kai Kang, CA (Singapore) with KPMG AZSA LLC (#4, #5, #6, #13)

Tomoko Tanabe, CPA, Nicola Sawaki, Chartered Accountant (England & Wales) and Andy Pan, Chartered Accountants (Australia and New Zealand) with Ernst & Young Shin Nihon LLC (#8, #9, #10)

最終更新日：2018-03-12

※授業内で行う内容

・板書する	する
・スライド（パワーポイント等）を使用する	する
・上記以外の視聴覚教材を使用する	しない
・個人発表を行う	する
・グループ発表を行う	する
・学外施設を利用する	しない
・ディスカッションを行う	する
・フィールドワークを行う	しない

※授業内に予定している内容

最終更新日：2018-03-12

・小テスト	あり
・中間教場試験	なし
・口頭発表	なし
・口頭試問	なし

テキスト・文献

最終更新日：2018-02-15

Textbooks / References

Financial Accounting, IFRS Edition: 3rd Edition
 Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso
 July 2015, ©2016 John Wiley & Sons, Inc.

CPA Josuikai donates the textbook for the course.

※予定している配布方法

最終更新日：2018-03-12

・配布資料のmanaba掲載	あり
・教員が印刷して講義の場で配布	あり

授業時間外の学習（求められる予習・復習等）

最終更新日：2018-03-12

Preparation: Students are required to research the designated accounting topics. In the course, a short presentation on such topics will be held for further discussion with whole group. (1~2 hours)

Review: Students are required to try reading articles in English newspapers, etc. relating to the topics discussed during the course. Such efforts will help to master the common global languages of English and Accounting in the real world. (1~2 hours)

※予定している課題

最終更新日：2018-03-12

・グループワーク	あり
・中間レポート	なし
・提出課題	なし

成績評価の方法と基準

最終更新日：2018-03-12

Grading will take into account the quality and frequency of your contributions during the course together with the year-end exam .

Grading is based on the degree of mastering basic accounting in English. Also, students will be assessed on how effectively they communicate both in presentations and discussions on accounting topics in English.

The year-end exam : 70%

Contributions during the course: 30%

期末試験方法

最終更新日：2018-03-12

教場試験

- | | |
|-------|--------------------------|
| ① 試験日 | January / 10 / Thu |
| ② 出題 | 試験当日即題 |
| ③ 持込み | 指定したもののみ持込み可（Calculator） |

平常点

受講生に対するメッセージ

最終更新日：2018-03-12

In the global environment, proactive contribution to the discussion has a big impact while passivity means nothing. Although "silence is golden" is the conventional Japanese saying, silence is NOT golden in this course. We welcome your proactive and interactive communication in English during this course.

その他

最終更新日：2018-02-15