

学期 / Semester	2017年度 / Academic Year 前期 / First Semester	曜日・校時 / Day・Period	他 / Oth. 0
開講期間 / Class period	2017/04/01 ~ 2017/09/27		
必修選択 / Required/Elective class	選択 / elective	単位数(一般/編入/留学) / Credits (general/admission/overseas)	2.0/2.0/2.0
時間割コード / Time schedule code	20171519002501	科目番号 / Subject code	15190025
科目ナンバリングコード / Numbering Code	ECIB 23162_393_1		
授業科目名 / Subject	Accounting / Accounting		
編集担当教員 / Professor in charge of putting together the course syllabus	P a r d o P h i l l i p D e a n / Pardo Phillip Dean		
授業担当教員名 (科目責任者) / Professor in charge of the subject	P a r d o P h i l l i p D e a n / Pardo Phillip Dean		
授業担当教員名 (オムニバス科目等) / Professor(s)	P a r d o P h i l l i p D e a n / Pardo Phillip Dean		
科目分類 / Class type	コース科目, 自由専門科目		
対象年次 / Year	2, 3, 4	講義形態 / Class Form	
教室 / Class room			
対象学生 (クラス等) / Object Student	International business program		
担当教員Eメールアドレス / E-mail address	連絡の際は経済学部学務係まで		
担当教員研究室 / Laboratory	経済学部非常勤講師室		
担当教員TEL / Tel			
担当教員オフィスアワー / Office hours	By appointment after classes		
授業の概要及び位置づけ / Course Outline and Objectives	This class is for the students who belong to the International Business program and who may want to take accounting classes in foreign universities. For this purpose, this class is conducted in English by invited teacher who is from Ritsumeikan Asia Pacific University (APU)		
授業到達目標 / Goal	The purpose of this class is to be able to understand the standard textbook of financial accounting and to provide students with the broad principles underlying the recording and reporting of financial information, with the major emphasis on the recording, summarizing and classifying functions of accounting information; this is done through the use of specific accounting problems and the application of appropriate financial accounting tools and currently accepted solutions.		
授業方法 (学習指導法) / Method	Lecture, discussion, tutorials, videos and Computer based homework and problems. Students usually severely underestimate the time needed to do well in this course. Each student is expected to attend ALL classes and be prepared to discuss the material covered that day.		
授業内容 / Class outline / Con	1) Introduction and Review 2+3) Accounting for Receivables 4+5) Plant Assets, Natural Resources, Intangible Assets 6+7) Liabilities 8+9) Corporations: Organization, Share Transactions, Dividends and Retained Earnings 10 +11) Investments 12 +13) Statement of Cash Flows 14) Financial Statement Analysis 15) FINAL EXAM		
事前、事後学習の内容 / Preparation & Review			
キーワード / Key word	Asset, liability, capital, revenue, expense, Balance Sheet, Income Statement		
教科書・教材・参考書 / Textbook, Teaching material, and Reference book	"Accounting Principles" 11e (WILEYPLUS) by J.J.Weygandt, P.D.Kimmel and D Kieso		
成績評価の方法・基準等 / Evaluation	Homework 30% Quizzes 30% Final Exam 40 % Bonus points will be awarded to encourage participation in class, attendance and finishing work early.		
受講要件 (履修条件) / Requirements	Students need to have basic knowledge about bookkeeping and financial accounting. Final exam, attendance, homework and quizzes will be done online and you will need to purchase a WileyPlus license to use the online book and to do the required online homework and quizzes. The online text license (access card) should be purchased BEFORE the first class.		

<p>アクセシビリティ/Accessibility</p>	<p>In order to ensure equal educational opportunities for all students, Nagasaki University strives to remove societal barriers that may interfere with academic activities, and to provide reasonable accommodations as necessary and appropriate. If you have any questions or concerns regarding reasonable accommodations or other support in this class, please feel free to talk to the instructor (contact information above), or contact the Student Accessibility Office. Student Accessibility Office contact information (TEL) 095-819-2006 (FAX) 095-819-2948 (E-MAIL) support@ml.nagasaki-u.ac.jp</p>
<p>備考 (URL) /Remarks(URL)</p>	
<p>学生へのメッセージ/Message for students</p>	<p>This course uses WileyPlus, an online environment for effective teaching and learning. WileyPlus builds students' confidence because it takes the guesswork out of studying by providing a clear road map; what to do, how to do it, if you did it right and students take more initiative so classroom work will have a greater impact.</p>