

科目名	担当教員名	学期
IFRS I (Basic Understanding) Basic Understanding of IFRS	小澤 元秀	前期 後期
目的 (Aim)	The aim of this class is to obtain basic understanding of IFRS in English.	
概要 (Overview)	This class will cover most part of the Conceptual Framework for Financial Reporting issued by IASB. Using the original text of the Conceptual Framework which will be provided to students before the class, the detail explanation of each paragraph will be given throughout the course.	
到達目標 (Objects)	At the completion of this class, you will be able to: 1. read accounting literature written in English without much difficulty. 2. get a basic understand of the Conceptual Framework for Financial Reporting issued by IASB. 3. give a presentation about IFRS using basic level of English.	
成績評価の 基準と方法 (Grade Calculation)	Contributions to the class : 50% Presentation : 50%	
履修条件 (Requirement)	The students are expected to have a basic knowledge of accounting. The higher level of English skill is not required.	
授業計画 (Content of Lectures)		
第1週 Week 1	Introduction	
第2週 Week 2	The Conceptual Framework for Financial Reporting Chapter 1 : Objective of general purpose financial reporting	
第3週 Week 3	The Conceptual Framework for Financial Reporting Chapter 1 : Objective of general purpose financial reporting	
第4週 Week 4	The Conceptual Framework for Financial Reporting Chapter 3 : Qualitative characteristics of useful financial information	
第5週 Week 5	The Conceptual Framework for Financial Reporting Chapter 3 : Qualitative characteristics of useful financial information	
第6週 Week 6	The Conceptual Framework for Financial Reporting Chapter 4: The Framework (1989): the remaining text - Underlying assumption	
第7週 Week 7	The Conceptual Framework for Financial Reporting Chapter 4: The Framework (1989): the remaining text - The elements of financial statements	

第 8 週 Week 8	The Conceptual Framework for Financial Reporting Chapter 4: The Framework (1989): the remaining text - Recognition of financial statements
第 9 週 Week 9	The Conceptual Framework for Financial Reporting Chapter 4: The Framework (1989): the remaining text - Measurement of the elements of financial statements
第 10 週 Week 10	The Conceptual Framework for Financial Reporting Basis for conclusions on Chapter 1 : Objective of general purpose financial reporting
第 11 週 Week 11	The Conceptual Framework for Financial Reporting Basis for conclusions on Chapter 1 : Objective of general purpose financial reporting
第 12 週 Week 12	The Conceptual Framework for Financial Reporting Basis for conclusions on Chapter 3 : Qualitative characteristics of useful financial information
第 13 週 Week 13	The Conceptual Framework for Financial Reporting Basis for conclusions on Chapter 3 : Qualitative characteristics of useful financial information
第 14 週 Week 14	The Conceptual Framework for Financial Reporting Basis for conclusions on Chapter 3 : Qualitative characteristics of useful financial information
第 15 週 Week 15	Summary Students' presentations
テキスト 参考書等 (Textbook, Reference)	The Conceptual Framework for Financial Reporting issued by IASB, This is to be provided to the students at the first class.
その他 特記事項 (Others)	