

科目名	担当教員名	学期
IFRS II (Systematic Understanding) Systematic Understanding of IFRS	Richard Cook	前期 (First Semester)
目的 (Aim)	The aim of this class is to gain a basic understanding and interpret core IFRSs and to promote discussion of the standards in English.	
概要 (Overview)	This class aims to give students a strong knowledge of core IFRSs and an ability to interpret and discuss those standards in English and will cover IFRS history, background, framework, development, and the current financial market. The course will encourage the students to use their personal experiences as a basis for discussions regarding the impact of IFRS and will use practical examples to show how IFRSs are applied in business situations.	
到達目標 (Objectives)	At the completion of this class you should: 1. Be able to understand and interpret IFRSs and how they apply to different business situations; 2. Be able to discuss the impact of individual IFRSs in English and give a presentation about IFRS in English; 3. Understand the influence of political and economic environments (domestically and internationally) on IFRS adoption; 4. Understand and rationalize the issues concerning full adoption of IFRS in Japan.	
成績評価の 基準と方法 (Grade Calculation)	Contributions to the class (60%), Presentation (40%)	
履修条件 (Requirements)	The assumption is that the students will have a base level of English comprehension so that all subject material can be presented in English. The assumption is that all students will have accounting as a first degree, studying accounting as a major, or have a related discipline.	
授業計画 (Content of Lectures)		
第1週 Week 1	Introduction, Student Introduction, Course Overview, Assessment Overview and Expectations. IFRS background and history of IASs, IFRS Framework	
第2週 Week 2	IFRS Framework, Presentation of financial statements (IAS 1), Statement of Cash Flows (IAS 7), Accounting policies, changes in accounting estimates and errors (IAS 8), Events after the balance sheet date (IAS 10)	

第3週 Week 3	Revenue from contracts with customers (IFRS 15)
第4週 Week 4	Inventories (IAS 2), Taxation (IAS 12)
第5週 Week 5	Property, plant and equipment (IAS 16), Intangible assets (IAS 38)
第6週 Week 6	Financial instruments (IFRS 9, IAS 39, IAS 32, IFRS 7, IFRS 2)
第7週 Week 7	Financial instruments (continued); Fair value (IFRS 13)
第8週 Week 8	Impairment of assets (IAS 36), Non-current assets held for sale and discontinued operations (IFRS 5),
第9週 Week 9	Leases (IFRS 16), Provisions, contingent liabilities and contingent assets (IAS 37),
第10週 Week 10	Employee benefits (IAS 19), Related party disclosures (IAS 24), Earnings per share (IAS 33)
第11週 Week 11	Business combinations, consolidated financial statements and separate financial statements (IFRS 3, IFRS 10, IFRS 11, IFRS 12, IAS 27, IAS 28)
第12週 Week 12	Business combinations, etc. (continued)
第13週 Week 13	First-time adoption of IFRS (IFRS 1), Course review, Review of an example Annual Report
第14週 Week 14	Student Presentations
第15週 Week 15	Discussion of Presentations, IFRS Developments
テキスト 参考書等 (Reference/Textbook)	<p>【Textbook】 ・ International Financial Reporting Standards (IFRS) issued by IASB.</p> <p>【Reference】 To be advised in this class.</p>
その他 特記事項 (Others)	None.