科目ナンバリング	U-LAS06 10025 LE44

授業科目名 <英訳>	Accounting and the Modern Firm-E2 Accounting and the Modern Firm-E2 :A Historical and Institutional Introduction	担当者所属 職名・氏名	人間・環境学研究科 特別招へい教授 RAMIREZ，Carlos

群	人文・社会科学科目群	分野(分類)	法・政治・経済(基礎)	使用言語	英語

旧群	A群	単位数	2単位	時間数	30時間	授業形態	講義（対面授業科目）

開講年度・開講期	2026・ 後期集中	曜時限	集中 2027年3月8日（月）-2027年3月12日（金）3、4限｜2027年3月15日（月）-2027年3月16日（火）3、4限｜2027年3月17日（水）3限	配当学年	全回生	対象学生	全学向

[授業の概要・目的]

This intensive course introduces accounting as one of the central languages through which modern societies record, organize, and evaluate economic activity. Rather than approaching accounting only as a technical discipline, the course studies it as a practical, historical, and institutional practice: a way of describing wealth and profit, structuring relations between owners, managers, creditors, and regulators, and making firms visible to outside actors through financial statements and annual reports.
The course combines three perspectives that are often taught separately. First, it provides students with a practical introduction to the basic logic of accounting, enabling them to record simple transactions and prepare simplified financial statements. Second, it places these techniques in a broader conceptual framework by showing how accounting categories relate to economic and legal notions such as capital, debt, ownership, liability, governance, investment, and performance. Third, it situates accounting in historical perspective, from the spread of double-entry bookkeeping to the rise of the corporation, the development of audit, and the globalization of financial reporting standards.
Designed for students from a wide range of disciplinary backgrounds, the course aims at providing them with a form of economic and institutional literacy that is useful for understanding firms, markets, public debate, and modern annual reports. By the end of the course, students should be able not only to prepare simple financial statements and approach published accounts with greater confidence, but also to reflect on what accounting reveals, what it simplifies, and what it leaves in the background.

[到達目標]

By the end of the course, students will be able to:
1/explain how accounting became one of the central languages of modern economic life, enabling firms and outside actors to describe and evaluate economic activity;
2/show how accounting categories are linked to broader economic, legal, and institutional notions such as capital, profit, property, debt, ownership, corporate personality, and governance;
3/place the main techniques and documents of accounting in historical perspective, from double-entry bookkeeping to the corporation, audit, and the globalization of standards;
4/understand accounting not only as a technical practice but also as a social and institutional technology that creates visibility, comparability, and trust;
5/record simple business transactions and prepare simplified balance sheets, income statements, and cash flow statements;
6/read the main components of a contemporary annual report at an introductory level, including the basic

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rationale of consolidated accounts;
7/use a limited number of analytical tools, especially DuPont logic and working-capital reasoning, to relate accounting figures to wider questions of performance, financing, and organizational sustainability.

[授業計画と内容]

The course is organized into seven thematic units, each normally taught over two consecutive 90-minute sessions on the same day.
- Classes 1&2. Why accounting at all? Recording, memory, and the visibility of economic activity
Accounting begins as a way of recording economic events, but it quickly becomes a way of making economic activity durable, intelligible, and discussable.
- Classes 3&4. From recording to communication: debits, credits, and the construction of financial statements
Accounting does not stop at recording. It transforms dispersed transactions into structured statements that communicate with outsiders.
- Classes 5&6. Profit, time, and the operating cycle: accounting and the economic life of the firm
Accounting is a way of organizing economic activity in time. Revenue recognition, expenses, and accruals express a theory of performance, not just a neutral technique.
- Classes 7&8. Capital, debt, and the corporation: industrial capitalism and the financing of the firm
Modern accounting develops alongside the modern corporation. Capital, liability, debt, depreciation, and governance all become central when firms separate ownership, management, and long-term investment.
- Classes 9&10. Standards, audit, and globalization: harmonizing accounts around the globe
Accounting became a global language only through institutional work: regulation, standard-setting, audit, and legal enforcement.
- Classes 11&12. Reading the modern annual report: accounts, notes, boundaries, and consolidation
Published accounts are organized representations of economic entities and their boundaries.
- Classes 13&14. Performance, profitability, and interpretation: DuPont, working capital, and organizational sustainability
Financial analysis becomes most useful when it is not reduced to ratios but connected to strategy, financing, and organizational choices.
- Class 15. Synthesis, final integrative exercise, and feedback

[履修要件]

No prior knowledge of accounting is required. Students from all academic backgrounds are welcome. Basic numerical literacy is expected, including familiarity with percentages, and simple calculations. A calculator and laptop are recommended for in-class exercises.

[成績評価の方法・観点]

Assessment will be based on:
- Short individual exercises during the course: 20%
Preparation of simple accounting entries; short interpretive questions.
- Group statement-preparation assignment: 30%
Preparation of simplified financial statements and explanation of their logic
- Final integrative exercise and short commentary: 50%
Analysis of a simplified case and/or short annual-report extract, combining basic statement preparation, contextual interpretation, and introductory financial analysis.

Students are expected to participate actively, ask questions, and engage both with the practical exercises and with the broader historical and institutional issues raised in class.

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[教科書]

Stolowy, H., Ding, Y., and Paugam, L 『Financial Accounting and Reporting: A Global Perspective, 7th edition』（Cengage Learning EMEA）ISBN:1473791332

（関連ＵＲＬ）

https://www.ifrs.org(IFRS Foundation website, Selected company investor-relations websites to be specified in class.)

[授業外学修（予習・復習）等]

Before each day of class, students will read a short handout or excerpt and review the main concepts from the preceding sessions.

[その他（オフィスアワー等）]

Short readings prepared by the instructor on the history of accounting, the rise of the corporation, audit, and the globalization of financial reporting, as well as selected annual reports and financial-statement extracts will be distributed in class.

[主要授業科目（学部・学科名）]