

Toyama College		Year	2022		Course Title	Manegerial Accounting I	
Course Information							
Course Code		0108		Course Category		Specialized / Elective	
Class Format		Lecture		Credits		School Credit: 1	
Department		Department of International Business		Student Grade		4th	
Term		Second Semester		Classes per Week		2	
Textbook and/or Teaching Materials		Appropriate instruction.					
Instructor		Shiomi Kosuke					
Course Objectives							
1. Practical management is possible through management simulation. 2. Accounting processing can be done correctly through management simulation. 3. Practical business analysis can be done through management simulation.							
Rubric							
		Ideal Level of Achievement (Very Good)		Standard Level of Achievement (Good)		Unacceptable Level of Achievement (Fail)	
Evaluation 1		Through business simulation, we can conduct sufficient practical management.		Practical management can be done through management simulations.		Through business simulation, practical management can not be done.	
Evaluation 2		Through business simulation, accounting can be sufficiently corrected.		Accounting processing can be done correctly through management simulations.		Accounting processing can not be done correctly through management simulation.	
Evaluation 3		Through business simulation, it is possible to conduct sufficient practical business analysis.		Practical business analysis can be done through management simulations.		Through business simulation, practical management analysis can not be done.	
Assigned Department Objectives							
ディプロマポリシー 1							
Teaching Method							
Outline		The divergence between practical and management accounting.was pointed out in Johnson & Capran 's "Reliever Lost". To eliminate this divergence as much as possible, emphasize practice in order to learn management accounting. In emphasizing practice, we will conduct classes focusing on management games using simulation methods with the social studies instruction method.					
Style		Make predictions of revenue, manage budgets and control with management games. By comparing and analyzing the management plan based on actual management accounting numerical values and actual management results before and after the class, we aim to improve the practical management judgment ability based on the accounting numerical value.					
Notice		None.					
Characteristics of Class / Division in Learning							
<input type="checkbox"/> Active Learning		<input type="checkbox"/> Aided by ICT		<input type="checkbox"/> Applicable to Remote Class		<input type="checkbox"/> Instructor Professionally Experienced	
Course Plan							
			Theme		Goals		
2nd Semester	3rd Quarter	1st	Orientation		Explain the outline of this lecture.		
		2nd	Simulation game rule explanation		Explain the rule of the simulation game.		
		3rd	About the basic management patterns		Learn about basic management patterns.		
		4th	On the importance of looking at the flow of management as a whole		Learn about the alumna of the overall management flow.		
		5th	On practical business analysis		Learn about practical management analysis method.		
		6th	Simulation practice		Business practice by simulation game.		
		7th	Simulation practice		Business practice by simulation game.		
		8th	Simulation practice		Business practice by simulation game.		
	4th Quarter	9th	Simulation practice		Business practice by simulation game.		
		10th	Simulation practice		Business practice by simulation game.		
		11th	Simulation practice		Business practice by simulation game.		
		12th	Simulation practice		Business practice by simulation game.		
		13th	Simulation practice		Business practice by simulation game.		
		14th	Simulation practice		Business practice by simulation game.		
		15th	Final exam				
		16th	Simulation practice		Business practice by simulation game.		
Evaluation Method and Weight (%)							
	Examination	Presentation	Mutual Evaluations between students	Behavior	Portfolio	Other	Total
Subtotal	0	0	0	50	0	50	100

Basic Ability	0	0	0	50	0	50	100
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