Subject	Microeconomics II (E)	Semester, Date and Period of the class	Spring Mondays, 2nd period
Subject selection	Basic Courses	Years	1-2
Instructor	Maria MARTIN-RODRIGUEZ (Graduate School of Economics)		
Office hour	Available upon request		

Course Aims： This course aims to deepen the students' understanding of the concepts covered in Introductory Microeconomics I by developing a more accurate mathematical framework. Several applications, like price indices and taxes, are discussed to illustrate the potential of the analysis.

Course Objectives： At the end of the course, students will be able to solve the consumer problem with exogenous and endogenous income, to understand how uncertainty affects decisions, to solve the problem of the firm, and to calculate the market equilibrium under perfect competition and monopoly.

Class content

1 (*April 12*)	Preferences, Indifference Curves and Utility Functions.
2 (*April 19*)	The Marginal Rate of Substitution. *Review of Problem Set 1.*
3 (*April 26*)	The Consumer Problem with Exogenous Income.
4 (*May 10*)	Income and Substitution Effects with Exogenous Income. *Review of Problem Set 2.*
5 (*May 17*)	*Summary and Partial evaluation 1.* The Consumer Problem with Endogenous Income.
6 (*May 24*)	Consumer Surplus, Compensated Variation, Equivalent Variation, Price Indices. *Review of Problem Set 3.*
7 (*May 31*)	Decision under Uncertainty (I)
8 (*June 7*)	Decision under Uncertainty (II). *Review of Problem Set 4.*
9 (*June 14*)	*Summary and Partial evaluation 2.* Production Function, Marginal Rate of Transformation, Returns to Scale.
10 (*June 21*)	Cost Minimization: Demand of Factors.
11 (*June 28*)	Cost Curves and Supply Function.
12 (*July 5*)	Competitive Equilibrium. *Review of Problem Set 5.*
13 (*July 12*)	*Summary and Partial evaluation 3.* Monopoly.
14 (*July 19*)	Price Discrimination and Regulation in the Monopolistic Environment.
15 (*July 26*)	*FINAL SUMMARY AND FINAL EVALUATION.*

Grading Methods and Criteria: 3 partial evaluations (20% each) and a final evaluation (40%). Getting a total average above 60% is necessary to pass the course.

Instructions for Out-of-Class Study: Students should use the reference books below before each lesson and attempt to solve the problem sets by themselves before the solution is provided.

Textbooks and Reference books:
Course materials will be distributed via NUCT.
Textbooks: to be announced in class if necessary.
Reference books:
Hal R. Varian – Intermediate Microeconomics: A Modern Approach. *W. W. Norton & Company; 9th edition.*
Walter Nicholson and Christopher Snyder – Microeconomic Theory: Basic Principles and Extensions. *Cengage Learning; 12th edition.*
Robert S. Pindyck and Daniel L. Rubinfeld – Microeconomics. Pearson; 9th edition.

Prerequisites/Related Courses /Notice to students:
While there are no prerequisites, this course is recommended for students who have taken Microeconomics I and Calculus courses.

Subject	Econometrics II (E)	Semester, Date and Period of the class	Spring Tuesdays, 4th period
Subject selection	Basic Courses	Years	1-2
Instructor	Maria MARTIN-RODRIGUEZ (Graduate School of Economics)		
Office hour	Available upon request		

Course Aims: The course aims to emphasize the differences across several inferences, so that students can correctly identify the test statistics to be used in each case and to interpret the results.

Course Objectives : At the end of the course, students will be able to test hypotheses about different parameters when only one population is involved, to test hypotheses regarding differences and ratios of parameters when two populations are involved, and to test hypotheses concerning the linear correlation coefficient and the slope of the line of best fit.

Class content

1 (*April 13*)	Review of the Statistical Inference covered in Econometrics I.
2 (*April 20*)	Inferences Involving One Population: Inferences about the Mean, Variance Unknown.
3 (*April 27*)	Inferences Involving One Population: Inferences about the Variance.
4 (*May 11*)	Inferences Involving One Population: Inferences about the Binomial Probability of Success.
5 (*May 18*)	*Review of Problem Set 1.*
6 (*May 25*)	*Summary and Partial evaluation 1.*
7 (*June 1*)	Inferences Involving Two Populations: Mean Difference.
8 (*June 8*)	Inferences Involving Two Populations: Difference Between Proportions.
9 (*June 15*)	Inferences Involving Two Populations: Ratio of Variances.
10 (*June 22*)	Linear Correlation and Regression Analysis 1: Linear Correlation Analysis and its Inferences.
11 (*June 29*)	Linear Correlation and Regression Analysis 2: Linear Correlation Analysis and its Inferences.
12 (*July 6*)	Linear Correlation and Regression Analysis 3: Confidence Intervals and Interpretations.
13 (*July 13*)	*Review of Problem Set 2.*
14 (*July 20*)	*Summary and Partial evaluation 2.*
15 (*July 27*)	*FINAL SUMMARY AND EVALUATION.*

Grading Methods and Criteria: 2 partial evaluations (30% each) and a final evaluation (40%). Getting a total average above 60% is necessary to pass the course.

Instructions for Out-of-Class Study: Students must read the chapter in the book corresponding to each weekly lecture in advance. They should also attempt to solve the problem sets by themselves before the solution is provided.

Textbooks and Reference books:
Course materials will be distributed via NUCT.
Texbooks:
Johnson, R., Kuby, P., 2012. Elementary Statistics. *International edition of the 11th revised edition, Cengage Learning.*
Reference books: to be announced in class if necessary.

Prerequisites/Related Courses /Notice to students:
While there are no prerequisites, this course is recommended for students who have taken Econometrics I.

Subject	Practical Management II(E)	Semester, Date and Period of the class	Spring Semester Thursday, 3rd period
Subject selection	Basic Course	Years	1 - 2
Instructor	LEE Wan Ling		
Office hour	Tuesday and Wednesday, 2pm to 3pm (face-to-face or Zoom session as requested by students).		

Course Aims：

This course provides an overview of financial management to students to understand various basic financial concepts. Upon completion of the course, students will be able to understand some of the basic terms, as well as the role that finance plays in the firms and markets today.

Course Objectives：

1. Understand the basic concepts of corporate finance

2. Demonstrate a critical understanding of interest rates, and the time value of money.

3. Explain the methodology of stock valuation and calculate value of shares and bonds.

4. Explain the principles of capital budgeting process and apply the techniques for decision making.

Class content

1	Introduction to Finance
2	Financial Statements
3	Financial Statement Analysis
4	Time Value of Money
5	Discounted Cash Flow
6	Bond Market
7	Bond Valuation
8	Equity Market
9	Stock Valuation
10	Capital Budgeting
11	Capital Budgeting
12	Financial Leverage
13	International Finance
14	Mergers and Acquisitions
15	Final Exam

Grading Methods and Criteria:
Mid-term exam (20%) – on week 7
Final exam (30%) – on week 15
Assignment (30%) – Due at the end of the 15th class
Quiz (10%) – a brief test conducted randomly during one of the lectures.
Participation (10%)

To receive a passing grade, students must be able to properly explain, understand the basic concepts related to corporate finance and be able to apply the techniques. A passing grade is predicated on the ability to discuss corporate finance theories and apply the skills using knowledge and concepts learned through the course. Assignment will be assessed according to the rubric distributed in the class. Grading between S-F will be based on the total marks of all evaluation methods

Instructions for Out-of-Class Study:
Current business news.

Textbooks and Reference books:
Ross, S. A. et al. (2015). *Fundamentals of Corporate Finance*. 11 edition, McGraw-Hill Education. Materials such as slides and any reading material created by the instructor will be available on NUCT.

Prerequisites/Related Courses/Notice to students:
Students are expected to maintain integrity of the course by honest behavior and by avoiding plagiarism on all coursework. Students who absent for 5 classes without any genuine reason will be considered grade "absent".

Subject	Special Lecture for Basic Subjects(Introductory Review on Management)（E）	Semester, Date and Period of the class	Spring Semester Friday, 3rd period
Subject selection	Basic Course	Years	1 - 2
Instructor	LEE Wan Ling		
Office hour	Tuesday and Wednesday, 2pm to 3pm (face-to-face or Zoom session as requested by students).		

Course Aims：

Financial literacy is essential in achieving the personal finance goals and meeting the financial challenge. This course provides an overview of personal finance to students to learn the importance of personal finance and have a basic understanding of finance principles, techniques and planning. Upon completion of the course, students will be able to apply the knowledge learned in school to financial situations encounter later in life.

Course Objectives：

1. Understand the basic principles of Finance.

2. Analyze the personal financial decisions of savings and investments, evaluate the costs and benefits of each decision.

3. Identify how personal risk is managed with the purchase of various types of insurance.

4. Develop a plan to manage the money to finally achieve personal goals.

Class content

1	The Financial Planning Process
2	Measuring Your Financial Health and Making a Plan
3	Understanding and Appreciating the Time Value of Money
4	Cash or Liquid Asset Management
5	Using Credit Cards: The Role of Open Credit
6	Student and Consumer Loans
7	The Home and Automobile Decision
8	Class Activities
9	Life and Health Insurance
10	Property and Liability Insurance
11	Investment Basics
12	Investing in Stocks
13	Mutual Funds: An Easy Way to Diversify
14	Revision
15	Final Exam

Grading Methods and Criteria:
Final exam (30%) – on week 15
Activity 1 (20%) – Due at the end of the 3rd class
Activity 2 (20%) – Due at the end of the 8th class
Activity 3 (20%) – Due at the end of the 12th class
Participation (10%)

To receive a passing grade, students must be able to properly explain, understand the basic concepts related to personal finance and be able to apply the skills using knowledge and concepts learned through the course. Activities will be assessed according to the rubric distributed in the class. Grading between S-F will be based on the total marks of all evaluation methods. Students who absent for 5 classes without any genuine reason will be considered grade "absent".

Instructions for Out-of-Class Study:
Current business/ financial news.

Textbooks and Reference books:
Keown, A. J. (2019). Personal Finance. 8th edition, Pearson.
Materials such as slides and any reading material created by the instructor will be available on NUCT.

Prerequisites/Related Courses/Notice to students:
There are no prerequisites.
Students are expected to maintain integrity of the course by honest behavior and by avoiding plagiarism on all coursework.

Subject	Special Lectures for Basic Subjects (Labor Economics A) (E)	Semester, Date and Period of the class	Spring Semester Thursday, 3rd Period
Subject selection	Basic Course	Years	1-2
Instructor	Noritaka KUDOH (Graduate School of Economics)		
Office hour	By appointment. You may ask (quick) questions at NUCT.		

Course Aims：

This course is designed for 2nd year graduate students to build their research ability in the field of macro-labor economics. The course focuses on search-matching frictions in the aggregate labor market. The goal is to catch up with the frontier of business cycle research.

Course Objectives：

After this course, students should be able to (1) understand the frontier of research in the field of labor market fluctuations over the business cycle; (2) write their own computer codes to replicate existing quantitative results found in professional articles; and (3) develop their own research.

Class content

1	Review of Dynamic Optimization
2	Job Search and Optimal Stopping
3	Basic DMP Model
4	Bargaining Theory
5	Extensions
6	Large Firms
7	Business Cycle Facts
8	Business Cycle Facts
9	Unemployment Volatility Puzzle
10	Unemployment Volatility Puzzle
11	Hours of Work over the Business Cycle
12	Hours of Work over the Business Cycle
13	Labor Market Participation
14	DSGE with Search Frictions
15	DSGE with Search Frictions

Grading Methods and Criteria:

There will be 5 or more assignments, in which students are asked to replicate (empirical and theoretical) results in some leading research papers. The course grade will be determined by the average of the grades of all assignments. To pass the course, you must earn C (which is about 60 out of 100) or above for each assignment.

Instructions for Out-of-Class Study:

Students need to install some (free) computational packages such as Octave, dynare, RStudio (or R), Python, and Maxima in your computer. Windows computers are preferred, but not necessary. In any case, installation of these packages may take time and effort.

Textbooks and Reference books:

There is no textbook you must purchase.

A highly recommended reference book is, Christopher A. Pissarides, Equilibrium Unemployment Theory, 2nd edition, MIT press, 2000.

All mandatory reading material (professional articles in leading journals) will be distributed at NUCT.

Prerequisites/Related Courses /Notice to students:
No prerequisite, but it is highly recommended that you take advanced income theory I.
Lectures of this course will be delivered in English.
I will assume that the students are familiar with dynamic optimization.

Subject	Special Lectures for Basic Subjects (History of Social Thoughts A) (E)	Semester, Date and Period of the class	Spring Semester Friday, 5th Period
Subject selection	Basic Course	Years	1-2
Instructor	Sayaka OKI (Graduate School of Economics)		

Purpose and aim of the class: This seminar revisits the discourses related to reason and tolerance in the 18th century European thoughts, which have played essential roles for the formation of our modern society. Students are invited to read some of the texts in *Tolerance: The Beacon of the Enlightenment* (2015), anthology originally edited in French. Through this seminar, you will deepen your understanding on the history of thought and acquire research ability in this field.

Class content

1	What is "the history of social thought" ?
2	Enlightenment according to Kant
3	Human rights
4	Feminism and French Revolution
5	Tolerance: Bayle, Locke and Voltaire
6	Multiplicity of religions
7	Opposition to ignorance and superstition
8	Moral progress
9	Civilization and savage
10	Slavery at the age of Enlightenment
11	Political economy of colonialism
12	Liberty of thought
13	Difficulty of queer life in the 18th century
14	Liberty and sexuality
15	Critic against civilization and anti-Enlightenment

Evaluation: The evaluation will be made according to the quality of the presentations of the students at the class.

Direction for preliminary study: Students will be recommended to read the specified section of the textbook before attending class.

Textbooks and Reference books: Caroline Warman, et al. (eds.), *Tolerance: The Beacon of the Enlightenment.* Cambridge, UK: Open Book Publishers, 2016, https://doi.org/10.11647/OBP.0088

Notice to students:

Subject	Special Lectures for Basic Subjects (Advanced Income Theory I) (E)	Semester, Date and Period of the class	Spring Semester Tuesday, 3rd Period
Subject selection	Basic Course	Years	1-2
Instructor	Noritaka KUDOH (Graduate School of Economics)		
Office hour	By appointment. You may ask (quick) questions at NUCT.		

Course Aims：
This course is designed to build your research ability by providing particularly important methodological skills that are often used in modern macroeconomic research. In particular, we shall focus on (1) difference equations for describing variables that evolve over time, and (2) dynamic optimization methods for describing the optimal allocation over time.

Course Objectives：
After this course, students should be able to (1) solve any system of difference equations; (2) solve any dynamic optimizing problem using either by Lagrange method or by dynamic programming; and (3) read and understand advanced textbooks and professional articles in the field of macroeconomics.

Class content

1	Introduction
2	Difference Equations: Linear Scalar Equations
3	Difference Equations: Nonlinear Equations and Linearization
4	Difference Equations: Linear Systems
5	Difference Equations: Nonlinear Systems
6	Dynamic Optimization: Finite Horizon
7	Dynamic Optimization: Infinite Horizon
8	Neoclassical Growth: Global Analysis
9	Neoclassical Growth: Local Analysis
10	Dynamic Programming: Basic Idea
11	Dynamic Programming: Functional Analysis
12	Dynamic Programming: Applications
13	General Equilibrium: Competitive Equilibrium
14	General Equilibrium: Extensions
15	Imperfect Competition

Grading Methods and Criteria:
   There will be 5-7 (or more) take-home assignments during the semester. Each assignment will be graded. Your course grade will be determined as the average of these grades. To pass the course, you must earn C (which is about 60 out of 100) or above for each assignment. In each assignment, you are expected to demonstrate that you can solve difference equations and dynamic optimization problems in the context of macroeconomics.

Instructions for Out-of-Class Study:
   There will be 5-7 take-home assignments. Each assignment consists of many (time-consuming) questions. Some questions require computers.

Textbooks and Reference books:
There is no textbook you must purchase.
Following reference books are strongly related to my lecture plan:
  Oded Galor, Discrete Dynamical Systems, Springer, 2010.
  Jianjun Miao, Economic Dynamics in Discrete Time, MIT Press, 2014.
Reading list and other materials will be distributed at NUCT.

Prerequisites/Related Courses /Notice to students:

No prerequisite.

Prior to the semester, prospective students are strongly encouraged to read textbooks such as Simon and Blume, Mathematics for Economists, Norton, 1994, or alike. To get ready for the course, be familiar with constrained optimization, total differentiation, and matrix algebra.

Lectures of this course will be delivered entirely in English.

Subject	Special Lectures for Basic Subjects (Financial Accounting A) (E)	Semester, Date and Period of the class	Spring Semester Thursday, 4th Period
Subject selection	Basic Course	Years	1-2
Instructor	NOGUCHI Akihiro (Graduate School of Economics)		
Office hour	Monday 12:00-13:00 with appointment		

Course Aims
This course is intended to provide an opportunity for students to learn and understand intermediate financial accounting, which will enhance ability to do research and look for solutions for the accounting policy making.

Course Objectives
The goals of this course are to
・be able to understand and explain accounting treatments based on accounting theory.
・be able to understand and explain some advance contents of bookkeeping.

Class content

1	Introduction
2	Equity in Japan (1) J-GAAP
3	Equity in Japan (2) Japanese Corporation Law
4	Equity in Japan (3)
5	Equity (1)
6	Equity (2)
7	Dilutive Securities (1)
8	Dilutive Securities (2)
9	Investments (1)
10	Investments (2)
11	Revenue (1)
12	Revenue (2)
13	Revenue (3)
14	Essay presentation
15	Summary

Grading Methods and Criteria:
Your overall grade in the class will be decided based on the following: Assignments in NUCT (40%), Presentation (40%), Essay (20%). The procedure for "withdrawing the course" will not be applied. Not submitting essay will be graded as 'Absent'. Passing criteria is 60% of the overall grade. The course withdrawal system is not adopted, but not submitting the final essay will be marked as "Absent".

Instructions for Out-of-Class Study:
You will be required to read all of the assigned readings and prepare presentation for the assigned accounting issues.

Textbooks and Reference books:
Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting, IFRS Edition Third edition, Wiley, 2018.

Notice to students:
Ability to speak and discuss intermediate accounting in English will be required to attend the class. You are responsible for knowing about any changes in the syllabus, or any other information announced in class. You are responsible to attend every class. No make-ups will be allowed without prior approval by the instructor.

Subject	Economic Policy (E)	Semester, Date and Period of the class	Spring Semester Tuesday, 4th Period
Subject selection	Specialized Courses	Years	1-2
Instructor	Eiji MANGYO (ERC)		
Office hour	By appointment. Please bring questions to a meeting set by appointment.		

Course Aims :
This course introduces previous empirical studies in the fields of development/health/labor economics. First, we cover the importance of establishing causality in empirical research. Next, we look at how previous good studies try to achieve causality. After taking this course, interested students can read papers in this filed by her/himself and, hopefully, develop own research ideas in this field.

Course Objectives :
Students are expected to understand the difference between correlation and causality and to have decent knowledge about research designs and econometric methods taken by previous good studies in economics to establish causality.

Class content

1	Human capital issues 1: Health and development
2	Human capital issue 2: Return to health (Econometric identification problems 1)
3	Human capital issue 3: Return to education (Econometric identification problems 2)
4	Human capital issue 4: Return to education (Econometric identification problems 3)
5	The effect of income on health: a welfare program in the US
6	The effect of income on health: lottery prizes as an exogenous source of income variation
7	The relative income hypothesis
8	The effect of macroeconomic shock on health and education
9	The effect of environment on health: early-life exposure to polluted air
10	The effect of parental time on infant health
11	Ethnic complementarities in mathematics research productivity
12	The effect of a large-scale school construction program on education and wages
13	The role of gene-environment interactions
14	The effect of information on human behavior
15	The effect of vehicle ownership on fertility: unintended consequence of vehicle restrictions

Grading Methods and Criteria:
Term paper (100%) is used to measure the level of understanding on the concepts covered in the course. Term paper should summarize a previous study's contributions to the literature. To pass this course, a student's term paper needs to make clear the contributions of a previous study of her/his choice to the literature.

Instructions for Out-of-Class Study:
Students are expected to complete required reading specified in the course syllabus.

Textbooks and Reference books:
No required textbook. We closely look at a paper per lecture. Reading materials in this course are listed in the course syllabus to be distributed in the first lecture.
Reference: Wooldridge. Introductory Econometrics: A Modern Approach

Prerequisites/Related Courses /Notice to students:
Prerequisites: Basic microeconomics, Basic statistics, Introductory econometrics including fixed-effects (FE) and instrumental-variable (IV) estimations. If you have not leaned FE/IV estimation, study beforehand Chapter 14 (fixed-effects estimation) and Chapter 15 (Instrumental-variable estimation) in Wooldridge (Reference mentioned above). This course will be taught in English.

Subject	Development Economics (E)	Semester, Date and Period of the class	Spring Semester Tuesday, 3rd Period
Subject selection	Specialized Courses	Years	1-2
Instructor	NAKADA, Minoru (Graduate School of Environmental Studies)		
Office hour	Tuesday 12:00-12:50 with appointment		

Course Aims : This course is intended to provide an opportunity for students to apply basic micro and macro theoretical models to issues particularly important for economic growth and development.

Course Objectives :
Students are expected to understand how to apply micro and macro theories into issues related to economic growth and development.

Class content

1	Introduction
2	Introductory dynamics 1
3	Introductory dynamics 2
4	Stylized facts of economic growth
5	Economic growth 1
6	Economic growth 2
7	Economic growth 3
8	Issues in economic development 1
9	Issues in economic development 2
10	Economy and the externalities 1
11	Economy and the externalities 2
12	Economic development and the environment 1
13	Economic development and the environment 2
14	Sustainable development
15	Wrapping up and evaluation

Grading Methods and Criteria:
Your overall grade in the class will be decided based on the following: Assignments (40%), Final exam (60%). Each assignment is graded. Your grade is determined as the summation of these grades. To pass the course, you must earn 60 out of 100 or above. The procedure for "withdrawing the course" will not be applied. Not taking the final exam will be graded as 'Absent'.

Instructions for Out-of-Class Study:

Students are expected to complete all the assignments.

Textbooks and Reference books: No textbook: course materials to be distributed via NUCT. Reference book, Charles Jones, Introduction to Economic Growth, W.W.Norton.

Prerequisites/Related Courses/Notice to students:
Prerequisites: This course has no prerequisites. However, the course is recommended for students who have taken Introductory Microeconomics and/or Introductory Macroeconomics.   Ability to speak and discuss in English will be required to attend this course. Checking any changes in the syllabus, or any other information announced in class is your responsibility.

Subject	Advanced Price Theory（E）	Semester, Date and Period of the class	Spring, Wed, 2ed period
Subject selection	Specialized Course	Years	1-2
Instructor	Weiguang LIU (Graduate School of Economics)		
Office hour	By E-mail appointment		

Course Aims：

In this course, students will learn the basic framework of intermediate and advanced microeconomics. This course aims to enhance students' research ability.

Course Objectives：

After taking this course, students are expected to fully apply basic microeconomic tools and ideas to their research agenda.

Class content

1	Budget constraint, preference, and utility
2	Choice
3	Demand
4	Revealed preference
5	Slutsky equation
6	Buying and selling
7	Intertemporal choice
8	Asset Market
9	Uncertainty
10	Risky assets
11	Consumer's surplus
12	Market demand
13	Equilibrium
14	Auctions
15	Technology

Grading Methods and Criteria:
   There will be about 30-50 exercises in the slides. Choose 10 of them as homework to finish. Your total grade will be determined as the sum of the grades in each exercise. Each exercise represents 10 points. Students need to get more than 60 points in total to pass.
If the attendance rate is less than 30%, it shall be "absent".

Instructions for Out-of-Class Study:
   Students are expected to review the course material before and after each class regularly.

Textbooks and Reference books:
Textbooks: Varian, Hal R. (2009). *Intermediate Microeconomics: A Modern Approach: Eighth Edition.*
Reference books: Mas-Colell, A., Whinston, M. D., & Green, J. R. (1995). *Microeconomic theory.* New York: Oxford university press.

Prerequisites/Related Courses /Notice to students:

Requirements：The students should have finished basic microeconomics class in the undergraduate course.

Related subjects：Students are encouraged to take Advanced Microeconomics 2, Advanced Macroeconomics 1 and 2, and Advanced Econometrics 1 and 2. However, those who have not taken these courses may enroll in this course.

Notice：The language in class is English (including the homework). Mas-Colell, Whinston, & Green's textbook is recommended only for advanced students.

Subject	Theme Studies （ Introductory Accounting II）（E)	Semester, Date and Period of the class	Spring Semester Tuesday 5th Period
Subject selection	Specialized Course	Years	1-2
Instructor	Juhyung Kang (Graduate School of Economics)		
Office hour	By appointment		

Course Aims :

The purpose of this course is to introduce fundamental concepts and principles underlying financial accounting for preparing financial statements, to develop skills in preparation and use of accounting information, and to enhance the ability for fundamental analysis necessary in applied accounting research.

Course Objectives :

After completion of the course, students should be able to:

1. Understand and explain the fundamental concepts of financial accounting and the main accounting conventions underlying financial statements.
2. Comprehend and interpret the primary financial statements prepared in accordance with current accounting standards.
3. Analyze and apply financial information to improve the quality of decision making.

Class content

1	Instruction and Accounting Theory (Chapter 1)	Case 1-4
2	Conceptual Framework (Chapter 2) part 1	Case 2-3
3	Conceptual Framework (Chapter 2) part 2	Case 2-5 & 2-7
4	International Accounting (Chapter 3)	Case 3-3 & 3-6
5	Income Concepts (Chapter 5)	Case 5-5, 5-6 & 5-9
6	The Income Statement (Chapter 6) part 1	Case 6-3
7	The Income Statement (Chapter 6) part 2	Case 6-5
8	The Balance Sheets (Chapter 7)	Case 7-2 & 7-4
9	The Statement of Cash Flows (Chapter 7)	Case 7-5
10	Working Capital (Chapter 8)	Case 8-5 & 8-7
11	Property, Plant, and Equipment (Chapter 9)	Case 9-6 & 9-11
12	Investments (Chapter 10)	Case 10-3
13	Intangibles (Chapter 10)	Case 10-9
14	Long-Term Liabilities (Chapter 11)	Case11-4
15	Equity (Chapter 15)	Case 15-3

Grading Methods and Criteria:

・Course grades will be determined on the basis of the performance in the following dimensions: Homework & Quizzes (40%), Written Assignments (20%) and Final Exam (40%).
・Passing criteria is 60% of the overall grade.
・The procedure for "withdrawing the course" will not be applied. Not attending the test will be graded as 'Absent'.

Instructions for Out-of-Class Study:

Students are expected to have read the corresponding chapter of the textbook and have completed the homework.

Textbooks and Reference books:

Schroeder, R.G., M.W. Clark, and J.M.Cathey (2019) *Financial Accounting Theory and Analysis: Text and Cases*. 13th ed. Wiley. ISBN: 978-1119577775.

Other reference will be announced during the class if necessary.

Prerequisites/Related Courses /Notice to students:

・Understanding the contents of the introductory accounting course in English will be required.

・These descriptions and schedules are subject to change and any changes will be informed through NUCT.

・A stand-alone, non-programmable calculator will be permitted for exams and quizzes. Graphing calculators and programmable calculators will not be permitted. All other electronic devices (cellphones, laptops, tablets, etc.) must be turned off during a quiz or exam.

Subject	Seminar on Economics and Business Administration II, IV (E)	Semester, Date and Period of the class	Spring Tuesdays, 2nd period
Subject selection	Seminar	Years	1-2
Instructor	Maria MARTIN-RODRIGUEZ (Graduate School of Economics) Wan Ling LEE (Graduate School of Economics)		
Office hour	Available upon request		

Course Aims：The course aims to help students to properly organize the contents of their analysis (either empirical or theoretical), and to help them write their dissertation in an appropriate and acceptable way according to the academic standards.

Course Objectives：At the end of the course, the M1 students should have a clear idea of how to proceed with their research project for the next year, and the M2 students must have completed their dissertations.

Class content

1 (*April 13*)	Introduction
2 (*April 20*)	M1: Presentation of anchor paper
3 (*April 27*)	M2: Presentation to check the progress
4 (*May 11*)	M2: Presentation to check the progress
5 (*May 18*)	M2: Presentation to check the progress
6 (*May 25*)	M1: Presentation to check the progress of original content
7 (*June 1*)	M2: Presentation to check the progress
8 (*June 8*)	M2: Presentation to check the progress
9 (*June 15*)	M2: Presentation to check the progress and draft submission by M1 and M2 students
10 (*June 22*)	Draft Checking
11 (*June 29*)	Draft Checking
12 (*July 6*)	Draft Checking
13 (*July 13*)	Submission of the final dissertation by M2 students and final draft by M1 students.
14 (*July 20*)	M2: Final presentations
15 (*July 27*)	M2: Final presentations

Grading Methods and Criteria: Drafts and dissertation (50%), Presentations (30%), Participation (20%)**.** Getting a total average above 60% is necessary to pass the course.

Instructions for Out-of-Class Study: Students must work steadily on their drafts and keep a fluent, weekly communication with their main supervisors.

Textbooks and Reference books:
Provided by the main supervisors, depending on the research field of the students.

Prerequisites/Related Courses /Notice to students:
There are no prerequisites.
Late submissions will be penalized with a 30% decrease in the score.