

Course Title 科目名	Japanese Business B			Instructor 担当者	HORIKO, Hidenori 堀古 秀徳		
Semester 学期	SPRING 2026	Course Level 履修年次	N/A	Credits 単位	2	hrs/wks 時間数/週	2
【Course Objectives: 授業の到達目標】							
<p><i>After successfully completing this course, the student will:</i></p> <p>1) understand and be able to explain the significance and importance of corporate disclosure;</p> <p>2) acquire some basic financial analysis techniques using financial information; and</p> <p>3) be able to learn about the business of Japanese companies from the information they disclose.</p>							
【Course Summary: 授業の概要】							
<p>This class aim to help you understand and use the information disclosed by Japanese companies to gain knowledge about their business. Companies (Japanese or otherwise) disclose a variety of information to communicate with their stakeholders (e.g. shareholders, banks, and investors). In order to know about their business, we need to understand the information they disclose correctly. In this class, you will conduct basic corporate analysis using financial and non-financial information of Japanese companies (especially well-known companies in Fukuoka Prefecture and Kyushu area) to understand the business of Japanese companies.</p>							
【Study Required outside Class (Preparation etc): 事前・事後学習】							
<p>You should voluntarily gather information from the company's website (in English), which will be used in class.</p>							
【Class Outline: 授業計画(各回の授業内容)】							
Session 1	Introduction						
Session 2	Corporate Disclosure in Japan						
Session 3	Financial Statement (1): Balance Sheet (1)						
Session 4	Financial Statement (2): Balance Sheet (2)						
Session 5	Financial Statement (3): Profit and Loss Statement (1)						
Session 6	Financial Statement (4): Profit and Loss Statement (2)						
Session 7	Financial Statement Analysis (1): Real Numbers and Percentages						
Session 8	Financial Statement Analysis (2): Growth Analysis						
Session 9	Financial Statement Analysis (3): Liquidity and Solvency Analysis						
Session 10	Financial Statement Analysis (4): Profitability Analysis						
Session 11	Non-Financial Disclosure						
Session 12	Case Study and Exercise (1)						
Session 13	Case Study and Exercise (2)						
Session 14	Case Study and Exercise (3)						
【Textbooks, Course Materials: 教科書、参考書等】							
<p>There is no specified textbook for this class.</p>							
【Grading Criteria: 成績評価の方法】							
<p>Final Report : 70%, In-class assignments: 30%</p>							
【Note: 履修上の注意】							
<p>You will be doing some simple calculations (only the four basic arithmetic operations) in this class. Therefore, you should bring your calculator.</p>							