

## **Financial Accounting**

### **KAWAMURA, Yoshinori**

#### **1. Area of expertise, research area, or current themes in his/her research**

Financial accounting and international accounting: More specifically, he has been studying various financial accounting issues, including accounting for financial instruments, accounting for operating assets, consolidated financial statements, public-sector accounting, and accounting by not-for-profit organizations, approached by the international comparative research and the conceptual framework.

#### **2. Supervision Policy**

The purpose of this project research is to pursue answers to the traditional research questions in accounting of how faithfully the economic activities of entities can be represented in financial terms. Fundamental issues or urgent topical issues can be addressed and examined, primarily based on theoretical or conceptual approaches.

Moreover, international trends in standard-setting and academic trends in research methodologies should be carefully followed up, and therefore the research projects should be relevant to the frontiers of practices and academics.

#### **3. Advice to prospective students**

In doing research as described above, students are required to have the advanced accounting skills for describing complex accounting practices and the advanced communication skills in English. Seminars are operated in both English and Japanese, depending on the student's preference for the language used in research papers. Students are also required to have a practical Japanese communication skills so as to understand fairly technical discussions in Japanese.