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<p>[学生へのメッセージ] ※ゼミの指導方針や過去のテーマ等はここに入れてください。</p> <p>Globally, US GAAP and International Financial Reporting Standards (IFRS) are a mainstream of accounting standards. In Japan, majority of listed companies apply Japanese GAAP. However, they have been developed toward the international convergence of accounting standards since the beginning of 2000. This is because accounting standards should have a common platform for communication medium in the global capital markets. In the class, we will study the accounting theory of these standards and practice, basically focusing on IFRS. The purpose of the class is to improve the ability to understand and analyze the financial information provided by companies. In this class, it is also aimed to build the ability for reaching the solution in the complicated accounting issues.</p>	
[専門分野] Auditing, Financial Accounting	
[担当科目] Auditing, Accounting	
<p>[主な経歴]</p> <p>Yuichi Torikai is a professor of auditing at Toyo University. He was a partner of Accounting Consulting Service at PricewaterhouseCoopers Aarata and worked on the accounting consulting for financial instruments as a PwC global Accounting Consultation Service partner. He also served as a practice fellow at the International Accounting Standards Board from 2002 to 2004 and as a senior research manager at Corporate Finance Research Institute, Japan from 1999 to 2001.</p>	
<p>[主な研究業績/社会的活動]</p> <p>He was a member of the technical committee of Emerging Practical Issues from 2010 to 2015 and Segment Reporting from 2007 to 2010 at Accounting Standards Boards of Japan. He also served as a member of Accounting System Committee at Japanese Institute of Certified Public Accountants.</p>	
[所属学会・団体] Japan Accounting Association, Japan Auditing Association, American Accounting Association	
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