

序 文

ここに成城法学第二七号を成城学園創立七〇周年、成城大学法学部創設一〇周年、および大学院法学研究科開設を記念する特別号としてお届けする。

成城大学法学部は、成城学園創立の六〇周年にあたる昭和五二年四月に創設された。それから一〇年を経過した昨年（昭和六二年）、教員組織、教育施設などがある程度整備されたこともあって、大学院法学研究科が開設された。

この年が、ちょうど学園創立七〇周年、かつ法学部創設一〇周年にもあたることから、法学部スタッフの研究成果を収録する紀要「成城法学」の第二七号を記念の特別号として刊行し、ささやかであるが、これら三者をあわせて、祝賀することとした次第である。

われわれ法学部スタッフ一同は、この機会に、法学部創設当時の初心にかえり、心を引き締め、教育かつ研究の一層の改善・向上を目指して邁進する所存である。

学部創設以来、われわれは多くの関係者から力強い激励と絶大な支援を受けてきた。今後も成城大学法学部、大学院法学研究科に対して、従来以上に忌憚のないご助言とあたたかいご評価をたまわれれば幸いと思う次第である。

昭和六三年三月

成城大学法学部長
大学院法学研究科長

中 川 和 彦

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes them into assets, liabilities, equity, revenue, and expense accounts. It also explains how these accounts are used to record transactions and how they are balanced at the end of each period.

The fourth part of the document discusses the importance of the double-entry system. It explains how every transaction affects two or more accounts in a way that keeps the accounting equation in balance. This system is essential for ensuring the accuracy of the financial records.

The fifth part of the document discusses the various methods used to record transactions. It compares the journal and ledger methods, highlighting the advantages and disadvantages of each. It also discusses the use of T-accounts to visualize the flow of debits and credits.

The sixth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples are provided for each type of adjusting entry.

The seventh part of the document discusses the various types of financial statements. It explains the purpose of each statement, including the balance sheet, income statement, and statement of cash flows. It also discusses how these statements are prepared and how they are used by management and investors.

The eighth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud. It also discusses the various types of internal controls, such as segregation of duties and authorization of transactions.

The ninth part of the document discusses the various methods used to analyze financial data. It explains how ratios and trends can be used to evaluate the performance of the company. It also discusses the importance of comparing the company's performance to industry benchmarks.

The tenth part of the document discusses the various methods used to report financial information. It explains how the information is presented in the financial statements and how it is used by management and investors. It also discusses the importance of transparency and accuracy in financial reporting.