ABSTRACT: In this study, it will be shown how to train students’ technical knowledge in the faculty of business administration. When entering the university, the students do not have technical knowledge on businesses, bookkeeping, and marketing. Hence, the curricula are intended to teach them gradually. In a sense, the systematic characteristic in curricula can be combined with genre. Some of the students graduate from high schools with the commerce course, so they are familiar with bookkeeping. Most of the students are, however, novice. For us to improve curricula means to think of special genre as the goal of education. I will show how the curricula are organized. As for the theoretical aspect, I will examine how genre is analyzed. To be specific, I will analyze the structure of technical terms in the field of business administration; how these terms are introduced to students, and so on.

KEYWORDS: Major Genre, Minor Genre, Prior Knowledge, Bookkeeping

1. Introduction

This is a clinical study of technical training in a university in Japan. In this study, it will be shown how to train students’ technical knowledge in the faculty of business administration.

When entering the university, the students do not have technical knowledge on businesses, bookkeeping, and marketing unless they had a bookkeeping course in their high schools. Hence, the curricula are intended to teach them gradually. In a sense, the systematic characteristic in curricula can be combined with genre. Some of the students graduate from high schools with the commerce course, so they are familiar with bookkeeping. Most of the students are, however, novice. For us to improve curricula means to think of special genre as the goal of education. I will show how the curricula are organized.

As for the theoretical aspect, I will examine how genre is analyzed. When technical terms are taught, such terms will be the core of the genre. Such core will be classified as the major genre. Those terms which are in general use, for example asset, liability, are included in this category. Apart from those terms of major genre, there are subsidiary terms such as credit rating agencies and corporate governance. These words are not necessarily related to accounting, but business administration in general. Such terms can be classified as minor genre.

2. Database

First, we will pick up technical terms and file a database. Below is a list picked up from a series of lecture on the Internet homepage (http://www.jusnet.co.jp/izumi/ac/). This seminar consists of 24 chapters. These chapters are arranged as follows:

(1)
Chapter 1. What is bookkeeping? / Five elements / Equity, liability, expense, asset and revenue / Debit and Credit
Ch. 2. Journalizing / the Principle of Equilibrium
Ch. 3. Account list / Account list of asset / Accounts receivable / Securities / Inventories / Fixed assets
Ch. 4. Account list of liability / Account list of shareholder’s equity / Account lists of revenue and expense
Ch. 5. Balance sheet and Profit & loss statement
Ch. 6. Assets / Account receivable
Ch. 7. Inventory
Ch. 8. Fixed assets / Liability
Ch. 9. Allowance / Shareholder’s equity
Ch. 10. Revenue / Expense
Ch. 11. Cash of assets / Receivables
Ch. 12. Inventory / Prepaid expense / Tangible fixed assets / Intangible fixed assets
Ch. 13. Deferred assets / Current liability, Fixed liability / Bond / Convertible bond /
Debt on bill / allowance for employee retirement benefits
Ch. 14. Commercial law and corporation / Shareholder’s equity
Ch. 15. Deferred assets / Current liability, Fixed liability / Bond / Convertible bond /
Debt on bill / allowance for employee retirement benefits
Ch. 16. Profit and loss statement / Journalizing transaction / Performance standard
Ch. 17. The basic concepts of accounting / Cash / Bank Reconciliation Statement
Ch. 18. Cash flow / The principle of increase and decrease of cash
Ch. 19. Internal control / Journalizing of account receivable / Cost accounting
Ch. 20. Stock option / Journalizing of stock option / Fixed assets / Inventory assets
Ch. 21. Audit / Matching principle / CVP analysis and profit plan in management account
Ch. 22. Functionalized organization / Divisionalized organization / M & A
Ch. 23. What is accounting policy? / Corporate governance
Ch. 24. What is cost accounting? / Pension and Severance Cost / What is cost management? /
What is variation analysis?

These chapters are arranged with the aim such as follows:

(2) general → specific
    basic → professional
    easy → difficult
    short → long

In each chapter, technical terms are glossed in English and explanation is given in Japanese with italics. The following list includes those terms appear in chapters 1 and 2. The others are in Appendix. The Japanese items are Romanized.

(3) Chapter 1
bookkeeping Boki, journal Choubo, liability Fusai, expense Hiyou, equity Shihon
asset Shisan, journalizing Shiwake, revenue Shuueki

Chapter 2
decrease of liability fusai no genshou, increase of liability fusai no zouka
decrease of expense hiyou no genshou, increase of expense hiyou no zouka
decrease of equity shihon no genshou, increase of equity shihon no zouka
decrease of asset shisan no genshou, increase of asset shisan no zouka
decrease of revenue shuueki no genshou, increase of revenue shuueki no zouka
Debit karikata, Credit kashikata

The number of these headings in each chapter is as follows:

(4)

<table>
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<tr>
<th>Ch.</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
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</table>

The most numerous is chapter 13 which consists of 97 headings, while the least one is chapter 5 with only 4. The abundance of headings depends on the content of the chapter; it is not related to the easiness.

Of these 640 entries, nouns occupy the overwhelming proportion: 601 or 93.90% of the whole are nouns. The other parts of speech are 21 verbs, 12 adjectives and six adverbs.
3. Questionnaire

To investigate the students' development in the faculty education, I selected the genre of bookkeeping and made a questionnaire. Considering that nearly equal numbers of items would be chosen from each chapter and that proper items should be asked to students, the following items have been selected:

(5) Credit, Debit, asset, liability, equity, revenue, expense, journalizing, account receivables, securities, inventories, fixed assets, capital stock, legal capital surplus, legal retained earnings, unappropriated retained earnings for the period, account list, Balance Sheet, Profit and loss statement, Cash on hand and in banks, discounting of notes, First In First Out, Last In Fist Out, depreciation, useful life, allowance for bad debts, Generally accepted accounting principal, shareholder, limited liability, Debit entry, prepaid expense, goodwill, leasehold right, corporate bond, convertible bond, corporate tax, surplus, dividend, dividend from capital, general ledger, ordinary profit, extraordinary loss, segregation of duties, Stock options, Audit, credit rating agencies, institutional accounting, Management accounting, Budget Control, Corporate Governance, accrued employees retirement benefit

This list includes 51 items. From the viewpoint of degree of specialty, these words are categorized into three groups. The first category is the group of those words which are recognized as general terms. Below are such non-special nine entries:

(6) asset (J. shisan), liability (fusai), equity (shihon), revenue (shuueki), expense (hiyou), capital stock (shihon-kin), shareholder (kabunushi), leasehold right (shakuchi-ken), audit (kansa)

In the sense that these terms belong to ordinary lexicon, as well as accounting technical terms, they can be considered as ‘Prior Knowledge’ (PK) depicted in SWALES (1990, Chapter 5). For those freshmen students, the items listed in (6) are familiar as general terms. In the following sections, it will be shown that those items regarded as PK should be separated from the technical terms.

Though some of these nine words may sound somewhat technically in English, their Japanese counterparts parenthesized in (6) belong to ordinary, plain lexicon. For example, kabunushi (shareholder) is immediately known that one who owns shares of a certain company, from the structure of the compound: ‘kabu’ (stock) + ‘nushi’ (owner). Even though the Japanese university freshmen don’t know what kind of rights and obligation shareholders have – it is the technical sense --, they can imagine who they are. We regard them as non-technical.

When we look at in which chapter they fist appear, it is characteristic that these ‘basic’ words are introduced in earlier chapters. The five items asset, liability, revenue, expense and capital appear in Chapter 1, as details of journalizing. The other four also appear in earlier chapters; leasehold right in Chapter 3, capital stock in Chapter 4, audit in Chapter 8 and shareholder in Chapter 9. It can be pointed out that students are familiar with these terms, hence it is appropriate for the author to introduce them in earlier chapters.

The second category is literally specialized accounting terms. Those students who major business administration should know these terms. Most of the items in the questionnaire belong to this group. In those senses, the following words occupy the core of the present study:

(7) Credit, Debit, journalizing, account receivables, securities, inventories, fixed assets, legal capital surplus, legal retained earnings, unappropriated retained earnings for the period, account list, Balance Sheet, Profit and loss statement, Cash on hand and in banks, discounting of notes, First In First Out, Last In Fist Out, depreciation, useful life, allowance for bad debts, Generally accepted accounting principal, limited liability, Debit entry, prepaid expense, goodwill, corporate bond, corporate tax, surplus, dividend, general ledger, ordinary profit, extraordinary loss, institutional accounting, Management accounting, accrued employees retirement benefit (34 entries)
We can point out one interesting inclination here; though such terms as journalizing, Debit, Credit are the most fundamental and indispensable technical terms in the field of accounting, they are not regarded as general terms to be classified in (6). In that sense, these words are uniquely technical terms. Journalizing is the action of sorting into Debit or Credit: either of asset, liability, equity, revenue or expense.

These words in (6) are seen in every chapter from Chapter 1 to 16; then, they appear in Chapter 21 (Management accounting, institutional accounting). This is a proof that these words are the core of the curriculum, hence the readers see them in every chapter. They are missing in chapters 17 through 21 and 22, 23, 24. This means that later chapters feature topics of related areas, not the core topics represented by words in (6).

The last group is peculiar and different from the first two categories in that those words of this group are either too technical, rarely used (e.g. dividend from capital) or belong to other field (e.g. Stock options, credit rating agencies).

(8)

dividend from capital, convertible bond, segregation of duties, Stock options, Budget Control, Corporate Governance, credit rating agencies (seven entries)

The translation of dividend from capital into Japanese is ‘tako-haitou,’ literally ‘octopus-dividend.’ This terminology is because octopi eat their own legs when they are hungry. The dividend from capital is to decrease the capital money, hence endangering the continuation of the corporation itself. Such a deed is legally prohibited, hence the term belongs to a marginal and minor category. The other two items, Stock options and credit rating agencies belong to other domains than accounting in a strict sense, though partly related. The ideas of Budget Control, segregation of duties and Corporate Governance may be understood non-technically to laymen, these terms would be appropriate to regard to belong to the peripheral areas of accounting.

The distribution of the terms of (7) above is not equal throughout the whole chapters, but concentrates in later ones: convertible bond (Chapter 13), dividend from capital (Ch. 14), segregation of duties (Ch. 19), Stock options (Ch. 20), credit rating agencies (Ch. 21), Budget Control (Ch. 22) and Corporate Governance (Ch. 23). This is a result of the ‘peripherality’ of the topics. One of the characteristics with the items in this category is that each of these words appears one by one. It is contrastive with the words of Categories 1 and 2 that they tend to appear by the pair (e.g. Credit, Debit) or as a group (asset, liability, revenue, expense and capital).

4. Statistics

The questionnaire was given to 58 students. They include 20 freshmen, 24 sophomores and 14 juniors. After the questionnaire was given to the students, with the choices of Degree 0 to 3. The description of each degree is as follows:

(9)

Degree 0: ‘I don’t know the term at all. / This is the first time I see this expression
Degree 1: ‘I know this expression, not as an accounting term, but as a term used in a daily sense.’
Degree 2: ‘I know this term technically. / In accounting, I understand what this term means.’
Degree 3: ‘I am familiar this expression. / I can explain term technically.’

In the process of the total, points were given according to the degree students answered. For instance, when the student answered as Degree 1 to a given question, 1 point was given and the average was calculated.

Below is the result of the total of the freshmen and sophomore students:
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<th>Ch.</th>
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<th>Degr.2</th>
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</tbody>
</table>

The average figure for all the entries is 1.58.
When we arrange these entries in the order with higher points to lower, the result is as follows:

(11) expense > liability, revenue > Balance Sheet, shareholder > equity > asset, Profit and loss statement > capital stock > Credit, Debit > account receivables> fixed assets > journalizing, limited liability > Cash on hand and in banks > dividend > securities > account list > ordinary profit > corporate tax > depreciation > corporate bond > inventories, general ledger > Audit > discounting of notes, First In First Out, useful life > legal capital surplus > allowance for bad debts > legal retained earnings, extraordinary loss > Last In Fist Out, prepaid expense, goodwill > unappropriated retained earnings for the period > leasehold right > surplus > accrued employees retirement benefit > Corporate Governance > Management accounting > Budget Control > convertible bond > Generally accepted accounting principal > credit rating agencies > institutional accounting > Stock options > Debit entry > dividend from capital > segregation of duties

Those items which show the same figure are marked off by commas: for example, liability and revenue, both are 1.84.

In this list ordered from the well-known item to less known, inventories and general ledger indicated by bold are assigned 1.00; that is to say, the average student recognizes these words as general terms. For those 23 entries which come before these two are better known, and those 24 which come after them are less known.

For the sake of contrast, the orders obtained from the freshmen and sophomore students are given below:

(12) expense > revenue > liability > shareholder > equity > Balance Sheet > asset > capital stock, Profit and loss statement > Credit, Debit > account receivables, fixed assets, dividend > Cash on hand and in banks, limited liability > journalizing > securities > corporate tax > ordinary profit > account list > inventories > legal capital surplus, corporate bond > Audit > discounting of notes > legal retained earnings, general ledger > depreciation > extraordinary loss > goodwill, surplus > unappropriated retained earnings for the period, leasehold right > First In First Out, useful life > prepaid expense > allowance for bad debts > Last In Fist Out > Corporate Governance, accrued employees retirement benefit > Budget Control > Stock options, Management accounting > convertible bond > credit rating agencies > dividend from capital > Generally accepted accounting principal, Debit entry, institutional accounting > segregation of duties

Of this listing, the figure for corporate tax is just 1.00. This figure means that the average students know of this term as ordinary vocabulary; that is to say, corporate tax is a kind of tax which is charged to corporations. The greater the number is, students are the more familiar with the term.

Next, let us look at the statistics with the division of categories. It was predicted that the Category 1 entries would be the highest familiarity among students, and the Category 3 counterparts would be the lowest. The result is as follows:

(13)

<table>
<thead>
<tr>
<th>Grade, Category</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>Total</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>1.59</td>
<td>1.07</td>
<td>0.35</td>
<td>1.06</td>
<td>58</td>
</tr>
<tr>
<td>1+2</td>
<td>1.37</td>
<td>0.79</td>
<td>0.22</td>
<td>0.81</td>
<td>44</td>
</tr>
<tr>
<td>1</td>
<td>1.08</td>
<td>0.55</td>
<td>0.17</td>
<td>0.59</td>
<td>20</td>
</tr>
<tr>
<td>2</td>
<td>1.61</td>
<td>0.98</td>
<td>0.26</td>
<td>0.99</td>
<td>24</td>
</tr>
<tr>
<td>3</td>
<td>2.00</td>
<td>1.82</td>
<td>0.92</td>
<td>1.71</td>
<td>14</td>
</tr>
</tbody>
</table>

Thus, the hypothesis has been verified. In each grade – total, freshmen and sophomore together, and each of the three grades – the average of the Category 1 words is higher than that of Category 2; and that of Category 2 is higher than that of Category 3.
Next, our concern is on the mean figures of the items sorted by chapters. Below is the result of the calculation:

<table>
<thead>
<tr>
<th>Ch.</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>6</td>
<td>2</td>
<td>7</td>
<td>5</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>mean</td>
<td>1.76</td>
<td>1.63</td>
<td>1.18</td>
<td>1.03</td>
<td>1.77</td>
<td>0.94</td>
<td>0.90</td>
<td>0.99</td>
<td>1.13</td>
<td>1.57</td>
<td>0.27</td>
<td>1.16</td>
</tr>
<tr>
<td>Ch.</td>
<td>13</td>
<td>14</td>
<td>15</td>
<td>16</td>
<td>17</td>
<td>18</td>
<td>19</td>
<td>20</td>
<td>21</td>
<td>22</td>
<td>23</td>
<td>24</td>
</tr>
<tr>
<td>No.</td>
<td>4</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>mean</td>
<td>0.80</td>
<td>0.83</td>
<td>1.00</td>
<td>1.04</td>
<td>-</td>
<td>-</td>
<td>0.14</td>
<td>0.32</td>
<td>0.39</td>
<td>0.46</td>
<td>0.51</td>
<td>-</td>
</tr>
</tbody>
</table>

Below are the graphs illustrating the above figures. The upper one is the inclination of the degrees of familiarity, and the lower one shows the number of the items in the questionnaire adopted from each chapter:

The straight line in the upper one is the estimated average cline calculated from the transition of the overall tendency.

Now let us look at the development of the students’ knowledge in this field. In a strict sense, the ‘development’ would mean that of the identical students. In this study, however, the questionnaire were given to different students of freshmen, sophomore and junior grades. Nevertheless, an overall inclination has been revealed that the average understanding on the accounting technical terms had been achieved as the students got older. In all of total, Degrees 1, 2 and 3 in table (13), we can observe the straightforward improvement: to take total for an example, the average is 0.59 with the freshmen students, then it is raised to 0.99 with the sophomores, and finally 1.71 with the juniors.

5. Conclusion

In this paper, it has been pursued that the distinction into major genre and minor genre is effective in producing curriculum. As a core of the curriculum, those things belonging to major genre must be taught first, then peripheral things follows as minor genre. It has been clearly shown that those things belonging to minor genre are poorly understood even among the junior students. The typical examples are convertible bond, segregation of duties.

Contrastively, students are familiar with those things which are thought to Prior Knowledge, represented by such examples as asset, liability and expenses.

Appendix: Terms in chapters 3 through 24

Chapter 3
goodwill eigyou-ken, ordinary deposit futsuu-yokin, cash on hand genkin Cash on hand and in banks genkin, yokin, Stock kabu-ken, account list kanjou kamoku, furniture and fixture kigu, bihin, machinery and equipment kikai, souch, fixed assets kotei-shisan, intangible fixed assets mukei-kotei-shisan, leasehold right shakuchi-ken, inventories tanaoroshi shisan buildings and accessory equipment tatemono fuzoku setsubi, time deposit teiki yokin, patent right tokkyo-ken, overdraft touza kashikoshi, current deposit
Chapter 4
surplus jouyo-kin, assets-liabilities jun-shisan, accounts payable kaikake-kin, legal retained earnings rieki-junbi-kin, notes payable shiharai tegata, shareholder's equity shihon, legal capital surplus shihon-junbi-kin, capital stock shihon-kin, unappropriated retained earnings for the period touki mi-shobun rieki, sales uriage, cost of sales uriage-genka

Chapter 5, Flow furoo, Profit and loss statement (PL) son-eki keisan-sho, Balance Sheet (BS) taishaku-taishou-hyou, financial position zaisei jountai

Chapter 6

Chapter 7
Last In First Out (LIFO) ato-ire, saki-dashi-hou, collection cycle kaishuu-katei, specific identification method kobetsu-hou, Cost Flow Assumption kosuto-furoo-no katei, purchase kounyuu-suru, First In First Out (FIFO) saki-ire, saki-dashi-hou, finished goods seihon, work in process shikake-kin, merchandise shouhin, customer tokui-saki, transaction torihiki, capital invested touka shihon, materials zairyou

Chapter 8
depreciation genka shoukyaku, Accumulated depreciation genka-shoukyaku ruiseki-gaku, cost hiyou, accounting period kaikei kikan, Audit kansa, search for unrecorded liabilities, kessan de torikomu hiyouga naika no chousa, accrued expense mi-barai hiyou, invoice seikyuu-sho, Advertising expense senden koukoku-hi, acquisition cost shutoku kagaku, useful life taiyou nensuu, residual value zan.yo kagaku

Chapter 9
reasonably estimated gouri-teki ni mitsumoru koto ga dekiru, accrual hassei, accrue hassei-suru, allowance hikiate-kin, Generally accepted accounting principal ippan-ni kousei to mitone-reru kaikei kijun, events jishou, retained earning jouyo kin, shareholder kabu-nushi, quite possible kanousei ga takai, allowance for bad debts kashaiaore hikiate-kin, originate kim-suru, amount kingaku, accrued dividend mi-barai haiout, estimate mitsumor, Statement of appropriation of retained earning rieki shobun keisan-sho, paid in capital shihon, in the future shourai no, specific expense or losses tokutei-no hiyou mata-wa sonshitsu, before the current period touki izen, limited liability yuugen sekinin

Chapter 10
point of cash receipts daikin kaishuu, point of sales hanbai jiten, earning process hanbai katei, Accrual basis hassei shugi, Realization principle jitsugen shugi, in course of manufacture seizou, Delivery of goods or performance of service shouhin no hikiwatashi mata-wa ekimu no teikyuu, cash payments shukkin, Recognition of revenues shuueki no ninshiki, measurement sokutei, account receivables urikake-kin

Chapter 11
demand deposit,deposit account,general deposit, ordinary account ,ordinary savings, saving accounts savings deposit futsuu yokin, Advances to employees juugyouin kari-barai-kin intercompany accounts receivable kankei-kaisha urikake-kin, provision of allowance for bad debts kashaiaore hikiate-kin kurire-gaku, Debit entry kashaiaore hikiatekin wo shakki bad debt loss kashaiaore sonshitsu, Credit entry kashikata he kinyuu, private accounting regulation keiri kitei, Petty cash koguchi genkin, accrued interest mi-barai risoku, accrued interest receivable mishuu risoku, interest receivable mishuu risoku, uncollected interest mishuu risoku
loan of bills account **tegata kashitsuke-ken**, fixed deposit, fixed deposit account, fixed-period deposits, fixed-term deposit, term deposit **teiki yokin**, account current, bank deposit, cash at bank, cash in bank, checking deposit, commercial account, current account, deposits in current account **touza yokin**, call deposit, deposit at call, deposit at notice, deposit of notice, deposits at call, deposits at short notice, notice account notice deposit, savings at call, time account **tsuuchi yokin**, trade note receivable **uketori tegata**

Chapter 12
author's copyright, author's rights, Copy Right, copyright, literary copyright, literary property, right of authorship **chosaku-ken**, great inventions **dai-hatsume**, primary material, raw and processed materials, raw material **gen-zairyou**, fishery **gyogyou,** fisheries rights, fishery right, fishing right **gyogyou-ken**, inventions **hatsume**, service parts **hoshu buhin**, model utility right, right of utility model, utility model patent, utility model right **jitsuyou shin.an-ken**, completed goods, completed product, completed stock, end product, finished article, finished product, turnover **kansei-hin,** right **kenri**, mechanical apparatus, mechanical devices, mechanical installation, machinery **kikai, souchi**, packing and shipping supplies **konpou shukka shoukou-hin**, mineral properties, mineral properties mining right, mineral right, miner's right, mining concession, mining depositary, mining license, mining right, right of mining **kougyou-ken**, prepaid expense **mae-barai hiyou**, insurance prepaid, prepaid insurance **mae-barai hoken-ryou**, interest prepaid, prepaid interest, prepaid interest charge **mae-barai risoku,** manufacturing supplies **setzou shoukou-hin,** lease of land, lease tenant right, leasehold, tenant right **shakuchi-ken**, automotive equipment **sharyou unpangyu,** materials in process, partly finished goods, product in process, products in progress, stock in process, work half done, work in process goods, work in progress **shikkari-hin,** article for sale, article of trade articles of commerce, articles of trade, commercial goods, commercial product, commodity, goods, goods in trade, manufactured goods, marketable product, merchandise, trade articles, ware **shouhin,** right of trade mark, right of trademark, trademark right **shouhyou-ken,** inventory reserve, inventory valuation reserves, reserve against inventory valuation **tanaoroshi shisan teika hikiate-ki,** building, fabric, plant and buildings **tatemono,** land **tochi,** patent, patent property, patentee **tokkyo-ken**

Chapter 13
Chapter 14
face value gakumen, dividend haitou, legal reserve houtei junbi-kin, business jigyou retained earning jouyou-kin, stock certificate kabu-ken, part ownership mochibun shoyuu voluntary retained earnings nin.l tsunitate-kin, creditor saiken-sha, principal shihon commercial code shouhou, securities and exchange law shouhen torihiki-hou, owner shoyuu-sha dividend from capital tako-haitou, bankrupt tousan, investment toushi, liable capital zaisan

Chapter 15
US GAAP beikoku de ippan-ni kousei datou to mitome-rareta kaikou kijun, local tax chihou-zei withholding tax gensen zei, dividend warrant haitou-kin jiryou-sho, monetary postulate kahei hyouka accounting convention kaikou kouju, Accounting entity kaikou tan.i, tax receivable kari-barai zeikin Going concern kaizoku kigyou, cancellation keshii, closing adjustment kessan sieiri trial balance T/B kessan sieiri mae shisan-hyou, Business Accounting Council kigyou kaikou shingi-kaifunai terminal accounts kimatsu kessa, cashbox kinko, basic concept kiso-teki gainen, stamp kitte national tax kokuzu-zei, National Tax Administration:NTA kokuzoi-cho, withholding inhabitant taxes on interest paid rishi-wari chijou-zei, receipt ryoushau-sho interest coupon shasai no rifuda, advisory council shinin kikan, stamp duty shuuunyu inshi general ledger G/L sou kanjou motochou, tax and public charge sozei kouka, cashier suitou tantou revenue stamp syuunyu inshi, slip system of accounting tegaki no denpyou, withhold tenbiki-suru bank book tsuchou, dividend income uketori haitou, financial minister zaimu daizin Statements of Financial Accounting Standards; FAS zaimu kaikou kijun Financial Accounting Standards Board; FASB zaimu kaikou kijun shingi-kaifunai regulations of financial statements zaimu shoyou kisoku

Chapter 16

Chapter 17
Balance Score Card baransu sukou kaado, Less gensan, Balance per Bank statement ginkou zandaka Bank errors ginkou-gawa no sakugo, withdraw hiki-otoshi, draw huri-dasu outstanding checks mi-kessai kogitte, unrecorded mi-kichou, Deposits in transit mitatsu yokin Adjusted Bank balance shuusei-go ginkou zandaka, Unrecorded bank collections of note receivable tegata no nyuukin kichou more, night depository yakan kinko

Chapter 18
telegraphic transfer buying rate TTB denshin kai souba, telegraphic transfer rate denshin souba TTM: telegraphic transfer middle rate denshin souba nakane telegraphic transfer selling rate TTS denshin uri souba, foreign currency deposit gaika yokin suspense consumption tax paid kari-barai shouhi-zei, exchange gain kawase saeki ending balance kimatsu, beginning balance kishu, maturity date shiharai kijitsu
maker of the note shiharai-nin, written promise shouken, payee uketori-nin
miscellaneous loss zasson

Chapter 19
dishonest fusei, standard cost hyoujun genka, Effectiveness and efficiency of operations
jigyou katsudou no kouritsu-sei, Do jisshi-suru, audit procedure kansa tetsuzuki
management decision keiei ishi kettei, Plan keikaku-suru, accountant keiri tantou-sha
Record keeping kichou, duty exemption menzei, Internal Control naibu tousei
embezzlement ouryou, capital investment setsubi toushi, Custody of the assets shisan no hokan kanri
Safeguarding assets shisan no hozen, segregation of duties shokumu bunshou, Authorization shounin
See tousei-suru, export yusyutsu torihiki, Reliability of financial reporting zaimu shohyou no shinrai-sei

Chapter 20
allocate haibun-suru, freight-in hikitori hiyou, handling expenses hikitori hiyou
warehousing expenses hokan hiyou, compensation system houshuu seido, incidental huzui hiyou
market price jika, treasury stock jiko kabushiki, stock price kabuka, falling in stock price kabuka geraku
improvement in stock price kabuka joushou, option to purchase shares kabushiki kounyuu sentaku-ken
take-over bid kabushiki no koukai kaitaku, Stock options kabushiki sentaku-ken
number of stock kabu-suu, buying price kaitoku kakaku, Perpetual system ketsoku kiroku-hou
grant kenri-fuyo, exercise kenri-koushi-suru, period cost kikan hiyou, year end kimatsu
purchase price of goods kounyuu daika, option price kounyuu koukai, option sentaku-ken
capitalize shisan-keijou-suru, Depreciation rate shoukaku itsu, freight out shukka hiyou
insurance expenses songai hoken rou, Inventoriable costs syotoku kagaku
Taking physical Inventory tanaoroshi, Periodic system tanaoroshi kiroku-hou
Straight line method teigaku-hou, Declining balance method teiritsu-hou, incentive yuuguu-no

Chapter 21
independent dokuritsu-sei, qualified opinion fu-tekisei iken,
Associating cause and effect gen.in kekka taiou gensoku, rational gouri-teki na
Immediate recognition hassei kikan taiou gensoku, variable cost hendou-hi
Allocation hiyou haibun gensoku, CVP: Cost, Volume, Profit hiyou rieki
Matching principle hiyou shuuiki taiou gensoku, assure hoshou-suru, opinion iken
disclaimed report iken sashi-hikae, disclosure kaiji, credit rating agency kaku-uke kikan
Management accounting kanri kaikei, audit report kansa houkoku sho,
Auditor Change kansa-nin no koutai, infrastructure kiban, Cut off kikan kizoku
Cut off error kikan kizoku no machigai, CPA kounin kaikei-shi,
relevant information mokuteki-ni teigaku-taiou gensoku, assure shoumei kaikei
institutional accounting seido kaikei, Stock exchange shouken torihiki-sho,
risk of stock ketsugou-suru, break-even point analysis son-eki bunki bunseki
brake even point; BEP son-eki bunki-ten, systematic taikai-teki-na, unqualified opinion tekisei iken
investor toushi-ka, Financial Statement; F/S zaimu shohyou

Chapter 22
Purchase method baishuu hou, M&A: merger and acquisition baishuu, gappei, department bu
department manager buchou, segmental reporting bunon-betsu houkoku, independence dokuritsu-sei
divisionalized organization jigyou-bu sei soshiki, actual cost jissai no hiyou,
exchange of stock kabushiki koukan, research and development kenkyuu, kaihatsu
combine ketsugou-suru, Fair value kousei kachi, Pooling of interests method mochibun puuringu hou
conflict of interest rigai no taitsuru, chief executive officer; CEO saikou keiei sekinin-sha
product seisai, responsibility accounting sekinin kaikei, controls on spending shihoshitsu no kanri
functionalized organization shokanou-betsu soshiki, total cost sou hiyou, diversified takaku-ka-shita
budget yosan, Budget Control yosan kanri, effective yuukou-na

Chapter 23
representative director daihyou torishimari-yaku, represent daihyou-suru,
Chapter 24

cost management genka kanri, cost accounting standards genka keisan kijun
on an accrual basis hassei shugi, standard price hyoujun kakaku, standard quantity hyoujun suuryou
lump sum ichiji-kin, actual price jissai no genka, actual quantity jissai suuryou
hierarchy kaisou soshiki, management process school keiei kanri katei gakuhou
continuous processing keizokuteki-ni seisan, Benefit pension plan kigyou nenkin seido
Job-Order Cost System kobetsu genka keisan, pension nenkin, pension assets nenkin shisan
Labor costs roumu-hi, variation analysis sai bunseki, Job Cost Sheet seizou sashizu-sho
Process Cost sougou genka keisan, quantity variation suuryou sai, mass production taiyou seisan
Severance indemnity plans taishoku ichiji-kin, Pension and Severance Cost taishoku kyuuju
customer specified products tokutei seisan-hin, shipbuilding job order production zousen-geyou

References