



# Major in Business Administration



**To cultivate professionals specializing in management that have a comprehensive ability to make decisions and put them into practice in a complex environment**

To grasp the substance and issues of management and to resolve problems, it is essential to have a broad competence obtained through leading-edge learning and accessing the latest information. Business administration can be described as the practice of fully comprehending the elements, setting optimal goals, and implementing and maintaining the thought processes required to realize those goals, or the action of selection. This major will cultivate the skilled management professionals that are essential to regional areas, Japan, and the world in the practical fields of learning in modern society, where internationalization and the information age are advancing.

### Ideal student

- A motivated person that has an entrepreneurial mind and is interested in creating and running organizations

### Pathways after graduation

National or local public servant, careers in corporate planning, accounting, marketing or management, accountant, tax accountant, management consultant, management of NPOs, teacher at commercial high school, etc.

### Points

- Amid the spread of internationalization and the information age, students will gain a broad range of knowledge from money problems to people problems in business administration, with the ability to think logically as the core issue.
- With a challenging spirit as a springboard, we aim to cultivate people that can use knowledge, people that are competent, and people that are indispensable.



## Student's Voice

**Seminars at a high level of specialization will broaden your knowledge. My dream is to manage several companies.**

I have studied economics for about a year and a half at the university, and I took the Business Administration major, as I believe that if companies push forward toward management that pursues high profitability, this will drive macroeconomic growth, which will benefit citizens. I am taking the Hideki Okumoto seminar, which studies financial management. The course has high-quality content; we study the state of financial management at companies, cultivate the capability to apply theory in a practical way, actually buy and sell shares, and learn about market mechanisms. The seminars start in the second semester of the second year, and we are studying together with third and fourth year students. If we don't understand something, we can learn from the senior students, and we talk to each other and try to improve by learning from each other. The texts for financial management are summarized and presented by third year students, while fourth and second year students ask questions and express their opinions, and engage in discussions to deepen their understanding. I find this style of learning appealing. Moreover, at Fukushima University there are many teachers that support students' eagerness to *master* their studies, and they can definitely boost students' abilities. In the future, I intend to use what I have learned at university to become involved in accounting at financial institutions and companies. What's more, if I can cultivate the ability to be independent, my dream is to manage a company. To achieve this, I will broaden my knowledge while placing value on my daily studies.



Third Year Business Administration Student  
**Keita Takahashi**  
(from Yamagata Prefecture, Yuza High School)

Second Year Second Semester Timetable

	Mon	Tue	Wed	Thu	Fri
1	Economic English		Basic English B I 54	Industrial Structures Theory	Psychophysiology
2	Macroeconomics I	Management of Small and Medium-Sized Enterprises Theory	Social Development Theory	Financial Management Theory	English B II 54
3	Microeconomics I	Specialized Practicum			
4	Special Practice SPSS	Specialized Practicum		Financial Statements Theory I	
5	Cost Accounting I			Management Accounting	

## Business Accounting Course

This course will provide students with useful information for various kinds of decision-making when conducting management activities. Students will learn about accounting for internal reporting (management accounting), which evaluates the results of decision-making, and accounting for external reporting (financial accounting), which is aimed at reporting to a company's stakeholders (such as shareholders and the nation). In addition, these issues will be grasped from an international perspective.

- Management Accounting
- Cost Management
- Corporate Information Analysis
- Criticism of Financial Statements I and II
- Advanced Bookkeeping
- Auditing of Financial Statements
- Tax Accounting
- International Accounting

### Example of the Courses

#### Cost Management

The competitive environment surrounding businesses is becoming increasingly fierce, and when looking at competitors, it is necessary to be aware of not only domestic companies but also invisible overseas rivals. In the midst of this competition, earning profits is important to ensure a company's survival and development. However, simply adopting the conventional practice of cost cutting is unlikely to be effective, and companies have to control costs as part of management that is focused on corporate activities as a whole. Learning about modern cost management is the aim of these lectures.



### Example of the Courses

#### Tax Accounting

Tax accounting is a course that will enable students to learn about ways to calculate corporate tax, which is imposed on a company's profits. Among corporate executives, there are those who believe that companies should contribute to society by paying taxes, as they have 'come of age' and should pay corporate tax on the profits they generate. On the other hand, as corporate tax is simply a cost for a company, there are other people who believe that companies should adopt various measures to avoid taxes and minimize this cost. Which view do you think is correct? Let's consider this together in this course.



## Business Management Course

In this course, students will learn about the balance between the external issue of the adaptation of organizations to the environment and the internal issue of efficient internal management. At the same time, they will look at problems relating to the financial activities that control the procurement and operation of the funds required for corporate management. Furthermore, while grasping these problems from an international perspective, students will historically analyse corporate activities.

- Corporate Strategy Theory
- Marketing Theory
- Management of Small and Medium-Sized Enterprises Theory
- Organizational Behavior Theory
- Human Resources Development Theory
- Corporate Ethics Theory
- Risk Management
- Financial Management Theory
- Securities Markets Theory
- International Management Theory
- History of Management

### Example of the Courses

#### Marketing Theory

Marketing is an activity and process which enables companies to earn profits continuously by creating, proposing and providing value to customers. As this suggests, marketing theory has the characteristic of focusing on a desirable relationship with customers. However, in recent years, a more public viewpoint has been called for, that is, a focus not just on the interests of both customers and companies but also on the interests of society. In Fukushima prefecture, which was afflicted by the great earthquake, we can say that this fact has an even greater significance.



### Example of the Courses

#### International Management Theory

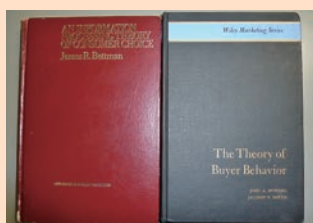
When companies internationalize their corporate activities, they face various problems that they have not experienced in business activities limited to their home country. Companies' overseas subsidiaries will have to compete with local companies in foreign countries that have different cultures, politics and economic systems from their home country. Moreover, they have to fulfil their own role while maintaining links with local consumers and suppliers as well as the parent company in their home country. Students will learn about management issues associated with such international business activities and solutions to these issues.



### Example of the Courses

#### Consumer Behavior Theory

Companies cannot adopt effective marketing strategies if they do not know certain things about consumers, such as what kind of products they need and what kinds of sales methods make them feel that brand value is high. Furthermore, however good the products are that a company makes, they will not sell if consumers, who are the buyers, do not believe they are good products. In the Consumer Behavior Theory course, students will learn about mechanisms such as the nature, awareness, way of thinking, and behavior of consumers in order to deepen their understanding of consumers.



### Example of the Courses

#### Securities Markets Theory

There are many small and medium-sized enterprises that have big dreams, even though they are small in size. Without the technologies of small and medium-sized enterprises, it would be impossible to produce automobiles or to launch artificial satellites. In this course, students will actually hold and look at what kind of things small and medium-sized enterprises make, and will get to meet company executives. It will introduce small and medium-sized enterprises that are active not only in the manufacturing sector but also in areas of the services industry.

