

Building of a Calculation System of a Financial Instruments and Exchange Act Accounting

Byeong Yong KONG

This paper suggests the reason of differences between the first system and the second system from general semantics approach.

The general semantics suggests the occurrence of classification from 3 premises of (a) Non-Identity, (b) Non-Allness and (c) Self-Reflective by Professor Korzybski. The classification depends on the characteristics at which are aimed from general semantics approach.

Professor Ryoji Inoue suggests 4 classification financial accounting calculation system. The first system is Japanese financial accounting calculation system. Financial reporting aim of Japanese financial accounting calculation system is profit and loss account and coordination of interests. The second system is FASB financial accounting calculation system. Financial reporting aim of FASB financial accounting calculation system is firm value prediction. Comprehensive Income were disclosed in 2011 in Japan. And then Japanese financial accounting calculation system approaches the second system. However this paper suggests reasons of differences between Japanese financial accounting calculation system and the second system from general semantics approach.