

Syllabus for 2022 1st semester

신규강좌

[Course Basic Information]

Course Title	Accounting Principles			Classroom	Dasan Hall (002)~315	
				Lecture Time	Mon (2 ~ 4)	
Attachment	No file	Course Language	Module (M)	Intensive Session		
Department	Department of Industrial and Systems Engineering[IT Management]			Grade/ Semester	2 / 1	
Credit Classification	Major Electives	Credits	3 (Theory:3, Practice:0)	Course Code/ Class Code	146061 / 21001	
Lecture Type	<input type="checkbox"/> Offline <input type="checkbox"/> Online <input checked="" type="checkbox"/> Blended <input type="checkbox"/> Team Teaching					
Teaching Methods	<input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Discussion <input type="checkbox"/> Project-based/Problem-based <input type="checkbox"/> Laboratory Practice					
	<input type="checkbox"/> Flipped <input type="checkbox"/> Internship <input type="checkbox"/> Studio <input type="checkbox"/> etc.					
EPiC Core Competency	Humanities 0 %	Communication 20 %	Academic 40 %	Global 20 %	Creativity 0 %	Convergence 20 %

[Prof. Information]

Prof. Name	윤양인	Office Bldg.	Dasan #209
Phone		E-mail	ben.yangin.yoon@seoultech.ac.kr
Home Page		Office Hours	Wed. 2PM - 4PM (or by appointment)

[Course Overview]

Course Overview		Accounting is one of the most essential tools to be used for business model setting, performance measurement, budgeting & planning in any business including non-profits. If you learn the basic concept of accounting through this lecture, it would help you in the future when you are working in a business enterprise to figure out 1) how business activities in the enterprise are translated into the financial numbers and 2) how the important business decisions are made such as long-term resource commitment by utilizing the basic accounting and finance concepts. The module aims to provide foundations to understand basic accounting concepts/principles so that students will be able to read and write financial statements and grasp the idea of basic financial management.					
Course Objectives		To help the students 1) to acquire basic accounting concepts and principles 2) to be knowledgeable of the types, contents, and usages about financial statements 3) to understand basic concepts of financial management so that they will be able to analyze financial numbers and prepare financial planning 4) to be equipped with insight to understand the real business world.					
Grading System	방법	① Attendance <input checked="" type="checkbox"/>	② Mid-term <input checked="" type="checkbox"/>	③ Final <input checked="" type="checkbox"/>	④ Homework <input checked="" type="checkbox"/>	⑤ Team <input type="checkbox"/>	⑥ Others <input type="checkbox"/>
	배점 (비율)	10 %	30 %	40 %	20 %	0 %	0 %
	평가방법						
Textbooks & References		1. Financial Accounting, 7th edition, Harrison Jr. Walter T, Horngren Charles T., Thomas C. William, and Suwardy Themin, Pearson, 2011 2. Principles of Financial Accounting: IFRS edition, 2nd edition, Earl K. Stice, James D. Stice, W. Steve Albrecht et al., Cengage, 2017 3. Essentials of Accounting, 11th edition, Breitner Leslie K. and Anthony Robert N., Pearson (International Edition), 2016 4. IFRS Principles of Accounting with key words in Korean, 4th edition, Yoon Kim & Johnson, Shinyoungsa, 2019					
Classroom Equipment							

[출결관리기준]

(학칙 제 77 조제 3 항) 수업일수 3 분의 2 이상 출석하고, 시험성적이 D0 이상이면 취득학점으로 인정

* 3 분의 1 초과 결석 시에는 출석미달로 “F”학점 부여 (학사관리규정

제 22 조의 4) 지각 3 회는 결석 1 회로 환산 처리

[장애학생 지원 사항]

장애로 인하여 학습에 어려움을 겪는 경우 담당 교수와 상담을 통해 수업에 필요한 편의를 제공받을 수 있음 장애학생지원센터 : 제 2 학생회관 2 층 201 호 (Tel. 02-970-6054)

[Course Schedule]

Week	Contents	Lecture Methods, Assignments, Contents of Evaluation
1	Introduction to Financial Accounting	Lecture (In-person class in the year of 2022)
2	Financial Statements	Lecture (In-person class in the year of 2022)
3	Recording Transactions	Lecture & Assignment
4	Adjusting and Closing Entries	Lecture
5	Preparation of Financial Statements	Lecture
6	Accounting for Merchandising Firms	Lecture & Assignment
7	Cash and Financial Assets	Lecture
8	Mid-term Exam Cash and Financial Assets	Lecture
9	Inventories	Lecture
10	Receivables and Payables	Lecture

11	Property, Plant and Equipment, and Intangible Assets	Lecture
12	Liabilities	Lecture
13	Shareholders' Equity	Lecture & Assignment
14	Statement of Cash Flows	Lecture
15	Final Exam	