

Principles of Accounting

Course Name	Course type (credit/hours)	전필 (3/3)			Course code	1063
	Target students Division/major/grade	경영학과/1학년			Opening semester	2017 1ST SEMESTER
	Class time and classroom	화B(다311) 목A(다311)(다311)			English Grade	A(100%English)
Reference to this course	Prerequisite courses	none				
	Related basic courses					
	Recommanded concurrent courses					
	Related advanced courses					

Instructor	Name (title/division)		김상일 (조교수/경영대학 경영학과)			
	Office Room Number	다산관 521-2호	Office phone Number	3633	e-mail	
	Office hours	Tues. pm 3:00-4:00		Homepage address		
Teaching Assistant	Name (title/division)					
	Office Room Number		Office phone Number		e-mail	

1. Introduction

This course is intended as an introduction to accounting theory and practice and its function as the communication medium of the modern business information system. The objective of this course is to provide students an awareness and understanding of financial accounting fundamentals. The course also help students grow to be creative leaders with the global perspective.

2. Course Objectives

The objective of this course is to provide students an awareness and understanding of financial accounting fundamentals.

3. Class types and activities

- Every class is composed of lecturer's lecture (60%), exercise in class (30%), and Q&A (10%)
- If any, required to bring the lecture notes downloaded from e-class.
- Only english can be spoken in class, but not only the teacher but also each student is needed to practice english speaking.
- Minus one points will be given for one missing class. Students who miss one-third of class or more fail this course.

4. Teaching Method

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|--|---|
| <input checked="" type="checkbox"/> lecture | <input checked="" type="checkbox"/> discussion and debate |
| <input type="checkbox"/> team project(presentation and case studies) | <input type="checkbox"/> experiments(role-playing,etc) |
| <input type="checkbox"/> designing and production | <input type="checkbox"/> on-site learning(on-site training) |
| <input checked="" type="checkbox"/> others (To succeed in this class you must be here every day. Students who attend class regularly have | |

5. Support Systems in Use

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|--|---|---|
| <input checked="" type="checkbox"/> e-class | <input type="checkbox"/> automatic recording system | <input type="checkbox"/> web-based assignment |
| <input type="checkbox"/> cyber lecture | <input type="checkbox"/> blended learning(combination of online and offline teaching) | |
| <input type="checkbox"/> class behavior analyzing system | <input type="checkbox"/> others | |

6. Teaching Tools

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|---|--|
| <input checked="" type="checkbox"/> PBL(Problem Based Learning) | <input checked="" type="checkbox"/> CBL(Case Based Learning) |
| <input checked="" type="checkbox"/> TBL(Team Based Learning) | <input type="checkbox"/> others |

7. Knowledge and ability required for taking this course

8. Method of Evaluation

Evaluation Item	The Number of Times	Evaluation Proportion	Remarks
Attendance		0	Minus 1 point for 1 missing class.
midterm exam		35	
final exam		45	
quiz		15	For every two chapters ends, there will be a quiz to keep up with your learnings.
presentation			
discussion			
homework			
etc		5	team based Q&A scores, assignments, attitude etc.
study hours	3hrs / week		

9. Textbook and supplementary material

Main/Sub	Title (Web-site)	Writer	Publisher	Publication year
Main	Financial Accounting: IFRS Edition (3e)	Weygandt, Kimmel, Kieso, Wiley	WILEY	2015

10. Class system and Class shedule

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< Class Schedule >

* language : K-korean, E-English

Weeks	Topics	language	Instructor	Teaching Method	Evaluation Method	Matter to be prepared
1	ch1. accounting in action	E	김상일			
2	ch2. the recording process	E	김상일			
3	(continue)	E	김상일			
4	ch5. accounting for merchandising operations	E	김상일			
5	(continue)	E	김상일			

< Class Schedule >

* language : K-korean, E-English

Weeks	Topics	language	Instructor	Teaching Method	Evaluation Method	Matter to be prepared
6	ch6. inventories	E	김상일			
7	(continue)	E	김상일			
8	mid term exam	E	김상일			
9	ch8. accounting for receivables	E	김상일			
10	(continue)	E	김상일			
11	ch9. plant assets, natural resources and intangible assets	E	김상일			
12	(continue)	E	김상일			
13	ch10. liabilities	E	김상일			
14	(continue)	E	김상일			
15	ch11. corporations: organization, share transactions, dividends, and retained earnings	E	김상일			
16	final exam	E	김상일			

11. Other items of notification

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