

Syllabus [2025Year 2 Term]

Course Information

Course Title	Accounting Principles	Credits	3
Course Code	546670-6	Required/Elective (For Undergraduate Courses)	basic Major
Department or Major	Department of International Business Administration	Language	English
Methods of Teaching		Lecture Room	월1,2,3/ 화1,2,3(국제 505)
Time Allotment	Lecture(3) Experiments(0) Trainging & Practice(0) Performance(0) Designing & Planning(0)	Cyber Lectures	
Course Type	offline		
Cyber Lectures Preview			

Lecturer

Lecturer	Name	Soo Yeon Park	Rank	Assistant Professor	Final Academic Degree	경영학박사
	Department & college	Department of International Business Administration		Office	International Hall 606	
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	Field of Interest					

Course Summary

Course Description	This course provides students with a basic understanding of accounting as “the language of business”. It introduces students to the basic concepts, principles, procedures and approaches underlying the accounting process. This basic understanding facilitates the interpretation of financial information, which is necessary for making business decisions. (100% English)
Description Related Courses	No prior knowledge about accounting is required. However, it would be helpful to have some basic understanding about business process.
Course Goals	The purpose of this course is to understand the accounting process and to develop skills necessary to evaluate an enterprise’s financial position and its operating, investing and financing activities.

Projected Results	Students will be able to enhance the ability to produce and interpret financial reports after taking this course.
Percentage of the original language classes(%)	
Cyber Lectures Preview	

## Syllabus

Times	Lecture Topic	Lecture Goals	Lecture Methods	Assignments
1	Introduction / chapter 1 Accounting in action			This syllabus is tentative; All the information contained here can be adjusted. Any updates will be announced in class and e-learning campus.
2	chapter 1 Accounting in action / chapter 2 The Recording process			
3	chapter 2 The Recording process			
4	chapter 3 Adjusting Accounts			
5	chapter 4 Completing the Accounting Cycle			1st quiz
6	chapter 5 Accounting for Merchandising Operations			10/7 (TUE) no class due to Chuseok holidays! – will be substitute with video content files
7	chapter 7 Cash, Fraud, and Internal Control			
8	Midterm			10/20 No class / 10/21 mid-term
9	chapter 6 Inventories			
10	chapter 6 Inventories			
11	chapter 8 Accounting for Receivables			
12	chapter 8 Accounting for Receivables / chapter 9 Plant assets, natural resources, and intangible assets			2nd quiz
13	chapter 9 Plant assets, natural resources, and intangible assets			
14	Liabilities and Equity section			

Times	Lecture Topic	Lecture Goals	Lecture Methods	Assignments
15	Final exam			12/9 final exam

## Methods of Grading

sequence	Description	Percentage	Details
1	Mid-tem Exam	30%	
2	Final-exam	30%	
3	Pop Quizzes	20%	
4	Assignments	5%	
5	Reports	0%	
6	Presentations & Discussions	5%	
7	Attendance	10%	
8		0%	
9	Others	0%	
All		100%	

## Core of Value

핵심가치	전공역량	역량정의	역량구분	값(%)
혁신 (Discovery)	창의적문제해결 (Creative problem-solving)	주어진 상황과 문제를 창의적으로 해결할 수 있는 능력		0%
혁신 (Discovery)	도전 (Challenging)	전공 지식을 새로운 분야와 융합하고 아우를 수 있는 능력		0%
혁신 (Discovery)	지식융합 (Knowledge convergence)	새로운 분야를 개척하거나 도전적으로 임할 수 있는 능력		0%
헌신 (Dedication)	세계시민 (Universal value)	세계 공동체 구성원으로 전공자로서 국제적 이슈에 대응할 수 있는 능력		0%
헌신 (Dedication)	상호협력 (Cooperation)	공동의 목적 달성을 위해 타인과 상호협력을 할 수 있는 능력		0%
헌신 (Dedication)	공동체 (Sense of community)	공동체의 구성원으로서 필요한 태도와 윤리의식을 가질 수 있는 능력		0%
능동 (self-Determination)	자기주도 (Self-Managing)	주어진 상황과 문제를 주도적이고 능동적으로 해결할 수 있는 능력	부역량	0%

핵심가치	전공역량	역량정의	역량구분	값(%)
능동 (self-Determination)	지식활용 (Knowledge application)	주어진 상황과 문제에 대해 논리적으로 파악하고 분석할 수 있는 능력	부역량	0%
능동 (self-Determination)	논리적사고 (Logical thinking)	전공관련 지식을 필요에 따라 다양하게 적용하고 활용할 수 있는 능력	주역량	0%
능동 (self-Determination)	의사소통 (Articulation)	대화를 통해 다양한 의견을 조율하고 합의를 이끌어 낼 수 있는 능력		0%

## Textbook(s) &amp; References

Description	Title	Author	Publisher
Required Textbook	Financial Accounting 5th edition	Weygant, Kimmel	Wiley
References	Principles of accounting	kwon	McGraw-Hill
References	K-IFRS 회계학원론	나영	신영사

## Memo

- 1) The weekly schedule of the course is tentative. All announcements for the assignments will be delivered by the bulletin board, and it is YOUR RESPONSIBILITY to check them.
- 2) The course will be conducted in SEMINAR/LECTURE sessions. You are expected to come to these sessions well-prepared, be ready to respond to questions as required. A brief, first-time reading of each chapter ahead of a lecture allows students to better understand class materials.
- 4) There will be two non-cumulative exams: Mid-term and Final. You are expected to take all exams at the scheduled times. NO MAKE-UP QUIZ or EXAMS except for hospitalization due to serious medical reasons supported by documentation from general hospital.
- 5) The homework will be graded for effort, not for correctness. Late homework will not be accepted.
- 6) Students with more than four absence without proper reason and evidence will receive a significant grade penalty (F). Three times of tardiness will be treated as one absence.
- 7) Do not ask the instructor to change the grade unless there is a flaw in grading (in accordance with Anti-graft Law).
- 8) Ethics are vital to the process of education. Students must assume responsibility for maintaining honesty in all examinations. The penalty for cheating in an examination is a grade of "F" for the course.
- 9) Any electronic devices are prohibited during the class including taking pictures or recording audios (Materials and lectures in this course are protected by Copyright Law).