

Syllabus [2025Year 2 Term]

Course Information

Course Title	Accounting Principles	Credits	3
Course Code	546670-7	Required/Elective (For Undergraduate Courses)	
Department or Major	Department of Mobile Systems Engineering	Language	English
Methods of Teaching		Lecture Room	월4,5,6/ 화4,5,6(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 + Equity section			

Times	Lecture Topic	Lecture Goals	Lecture Methods	Assignments
15	Final exam			12/9 (Tue) 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	핵심역량	하위역량	역량정의	역량구분	값 (%)
혁신 (Discovery)	문제해결 (Deliberation)	분석력 창의력 종합적 사고력	문제상황을 명확하게 이해하고 체계적으로 분석하여 창의적으로 해결할 수 있는 능력	주역량	0%
혁신 (Discovery)	전문지식 (Knowledge)	탐구능력 논리적 사고력 전문지식/기술	전공분야 지식과 기술, 그리고 관련된 다양한 정보를 활용하여 논리적으로 사고하고 탐구하는 역량	부역량	0%
헌신 (Dedication)	세계시민 (Universal value)	외국어능력 다문화 수용능력 공감능력	세계 각지의 다양한 언어, 문화, 역사에 대한 이해를 바탕으로 글로벌 이슈에 대응할 수 있는 능력		0%
헌신 (Dedication)	협력.헌신 (Dedication)	대인관계능력 협업 능력 공동체의식	공통의 목적과 가치를 위해 개방적인 태도와 균형 잡힌 시간으로 서로 돕고		0%

핵심가치	핵심역량	하위역량	역량정의	역량구분	값(%)
			현신할 수 있는 능력		
능동 (self-Determination)	자기주도 (maNagement)	독립성 성찰 능력 자기개발능력	자기 스스로 목표를 세우고 목표를 달성하기 위해 주체적으로 실천할 수 있는 능력	부역량	0%
능동 (self-Determination)	의사소통 (Articulation)	표현력 이해력 조정력	언어 또는 다양한 매체를 활용하여 다른 사람들과 효과적으로 상호작용할 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).