

Principles of Accounting

Course Name	Course type (credit/hours)	Required course(3/3)		Course code	I054
	Target students Division/major/grade	Business Administration/Freshman		Opening semester	2019 2ND SEMESTER
	Class time and classroom	Wed 8.5(Da111) Wed 9.5(Da111) Wed 10.5(Da111)		English Grade	A(100%English)
Reference to this course	Prerequisite courses	None			
	Related basic courses	None			
	Recommended concurrent courses	None			
	Related advanced courses	Advanced Accountng, Cost Accounting, Managerial Accounting, Corporate Finance, etc.			
Instructor	Name (title/division)	Lee, Jaehyoung(Adjunct Professor, Graduate School of Business Administration)			
	Office Room Number		Office phone Number		e-mail
	Office hours			Homepage address	
Teaching Assistant	Name (title/division)				
	Office Room Number		Office phone Number		e-mail

1. Introduction

Whether you dream of working for a company or envision owning your own business, accountants are in demand. The Principles of Accounting course provides students with the opportunity to explore basic accounting systems, processes, and the resulting financial statements. Additionally, the students will closely examine accounting rules, procedures, and controls that are applicable to cash, receivables, and inventory. Included in this program is accounting for investments in long-term productive assets. Our curriculum provides a thorough introduction to financial accounting and the responsibilities one should be prepared for in the world of accounting.

2. Course Objectives

1. Identify the conceptual underpinnings of accounting
2. Study the features, tools and methods used to enhance and improve accounting systems and processes
3. Define the basics of income measurement and the accounting cycle
4. Recognize the classification framework and typical examples of assets, liabilities and shareholders' equity

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3. Class types and activities

This course will be conducted mainly by the instructor's lecture throughout the semester.
 To enhance the student's understanding of the lecture contents, quizzes and home assignments would be added

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 type="checkbox"/> others | |

5. Support Systems in Use

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|--|---|---|
| <input checked="" type="checkbox"/> AjouBb | <input type="checkbox"/> automatic recording system | <input type="checkbox"/> web-based assignment |
| <input type="checkbox"/> cyber lecture | <input type="checkbox"/> online content | |
| <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 type="checkbox"/> TBL(Team Based Learning) |
| <input type="checkbox"/> UR(Undergraduate Research) | <input type="checkbox"/> FL(Flipped Learning) | <input type="checkbox"/> DSAL(Data Science Active Learning) |
| <input type="checkbox"/> others | | |

7. Knowledge and ability required for taking this course

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8. Method of Evaluation

Evaluation Item	The Number of Times	Evaluation Proportion	Remarks
Attendance		10	
midterm exam		30	
final exam		40	
quiz		10	
presentation			
discussion			
homework		10	
etc			
study hours			

9. Textbook and supplementary material

Main/Sub	Title (Web-site)	Writer	Publisher	Publication year
Main	Accounting Principles(12th Ed)	Weygandt	Wiley	2017

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	Introduction to the course	E	Lee, Jaehyoung			
2	Ch. 1: Accounting in Action	E	Lee, Jaehyoung			
3	Ch. 2: The recording Process	E	Lee, Jaehyoung			
4	Ch. 3: Adjusting the accounts	E	Lee, Jaehyoung			
5	Ch. 4: Accounting cycle(Part 1)	E	Lee, Jaehyoung			
6	No Class(National Holiday)	E	Lee, Jaehyoung			
7	Ch. 4: Accounting cycle(Part 2)	E	Lee, Jaehyoung			
8	Mid-term exam	E	Lee, Jaehyoung			
9	Ch. 6: Inventories	E	Lee, Jaehyoung			
10	Ch. 9: Accounting for receivables	E	Lee, Jaehyoung			
11	Ch. 10: Plant assets & Intangible	E	Lee, Jaehyoung			
12	Ch. 16: Investments	E	Lee, Jaehyoung			
13	Ch. 11: Current liabilities	E	Lee, Jaehyoung			
14	Ch. 15: Long-term liabilities	E	Lee, Jaehyoung			
15	Final exam	E	Lee, Jaehyoung			
16	TBD	E	Lee, Jaehyoung			

11. Other items of notification

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