

# 강의계획서(Syllabus)

2016학년도 제 1학기

교과목명 (Course Title)	재무회계	학수번호 (Course No.-Class No.)	DBA2007-03
이수구분 (Course Classification)	전공	학점 (Credit)	3
강의실/수업시간 (Classroom & Time)	화2.5-3.5, 목2.5-3.5( 202-385(사회과학/경영관 L304 강의실),202-385(사회과학/경영관 L304 강의실))		

담당교수(Instructor)		담당조교(Teaching Assistant)	
이름 (Name)	남혜정	이름 (Name)	
연구실 위치 (Office)			
연락처1(연구실) (Office Phone Number)	2260-3820	연락처1(연구실)(Office Phone Number)	
e-메일(E-mail)		e-메일(E-mail)	
연락처2(휴대폰) (Cellular Phone)		연락처2(휴대폰)(Cellular Phone)	
상담시간 (OfficeHours)	수요일 오후 3-5시	상담시간(OfficeHours)	

강의개요 (Course Description)	This course focuses on the three primary functions of financial accounting: planning, directing and motivating, and controlling. Accounting information is provided to the users by the financial statements that are composed of balance sheet, income statement and statement of cash flows. This course introduces basic principles underlying the financial statements. At the end of this course, the successful student will be able to demonstrate a suitable breadth and depth of knowledge and skills relating to the primary functions of financial accounting.
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강의목표 (Course Objectives)	CO-01	To examine the role, which accounting plays as the “language of business” in business organizations.
	CO-02	To give a conceptual understanding of the major principles governing financial accounting.
	CO-03	To develop the analytical and technical skills required to prepare financial accounting records and financial statements, and to use and interpret them.

강의방법 (Teaching Method)	The general approach of this course is lecture, problem-solving, projects/cases and discussion of matters relevant to the topic. Students who read the chapter ahead of attending the class will benefit most from the class presentation.
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성적평가 (Grading)	요소	출석	중간고사	기말고사	과제물	퀴즈 1,2	발표	기타 3	기타 4
	비율(%)	5%	20%	35%	10%	20%	10%		
	만점(full Marks)								

	요소	기타 5	기타6	기타7	기타 8	기타9	기타 10	기타 11	기타 12
	비율(%)								
	만점(full Marks)								

요소 (Category)	평가방법 (Assessment)	강의목표와의 연관성 (Relevance to Course Objective)
출석 (Attendance)		
중간고사 (Midterm exams)		
기말고사 (Final exams)		
과제 (Homework)		
퀴즈1,2		
발표		
기타3		
기타4		
기타5		
기타6		
기타7		
기타8		
기타9		
기타10		
기타11		
기타12		

수강요건 (선수과목포함) (Course PreRequisites)	
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시험 기출문제 및 모범답안 공개 여부 (provide previous exams)	
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and answer keys)	
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강의구조 (Course Structure)	강의구성구분(Structure)	비율(Percentage)
	강의( Lecture)	70
	토론발표( Discussion/Presentation)	30

과제 (Assignments)	과제명 (Assignment Title)	제출일자 (Due Date)	제출방법 (Mode of Submission)

기타안내사항 (Other Information)	
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교재 및 참고서적 (Textbooks & Reference books)	구분 (Type)	교재명 (Title)	저자 (Author)	출판사 (Publisher)	출판년도 (Published Date)	지정도서 (Course Reserved books)
	주교재 ( Primary Textbook)	Financial Accounting	Short/Libby/Libby	McGraw-Hill		
	부교재 ( Secondary Textbook)	IFRS 재무회계	한진수외 2인	명경사		

### 주별강의일정(ClassSchedule)

주 (Week)	강의내용 (Class Topic & Contents)	예습 (Preparation)	과제 (Assignment)	수업활동유형 (Class Type)	Chapter on Text
1	Introduction to the course, "Big Picture" Financial Statements and Business Decisions (Chapter 1)			강의( Lecture)	
2	Financial Statements and Business Decisions (Chapter 1)			강의( Lecture)	
3	Investing and Financing Decisions and the balance sheet (Chapter2)			강의( Lecture)	
4	Operating Decisions and the Income Statement (Chapter3)			강의( Lecture)	
5	Operating Decisions and the Income Statement (Chapter3) Quiz (Ch.1-3)			강의( Lecture)	
6	Adjustments, Financial Statements, and Financial Results (Chapter4)			강의( Lecture)	
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	Adjustments, Financial Statements, and Financial Results (Chapter4)			강의+퀴즈 (Lecture & Quiz)	
8	Mid-term Exam			강의(Lecture)	
9	Communicating and Interpreting Accounting Information (Chapter5)			시험(Exam)	
10	Reporting and Interpreting Sales Revenue, Receivables, and Cash (Chapter 6)			강의(Lecture)	
11	Reporting and Interpreting Cost of Goods Sold and Inventory (Chapter 7)			강의(Lecture)	
12	Quiz (Ch. 5-7) Reporting and Interpreting Cost of Goods Sold and Inventory (Chapter 7)			강의+퀴즈 (Lecture & Quiz)	
13	Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles (Chapter 8)			강의(Lecture)	
14	Reporting and Interpreting Liabilities (Chapter 9) Reporting and Interpreting Bonds (Chapter10)			강의(Lecture)	
15	Presentation			시험(Exam)	
16	Final Exam_Comprehensive			토론(Discussion)	

장애 학생 지원내용	본과목을 수강하는 장애 학생은 수업에 필요한 별도의 지원이 필요한 경우, 담당교강사 및 장애 학생 지원센터(서울02-2260-3043)로 필요한 사항을 요청하시기 바랍니다.
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