

강의계획서(Syllabus)

2016학년도 제 2학기

교과목명 (Course Title)	재무회계	학수번호 (Course No.-Class No.)	DBA2007-01
이수구분 (Course Classification)	전공	학점 (Credit)	3
강의실/수업시간 (Classroom & Time)	월10.0-12.5(202-385(사회과학/경영관 L304 강의실))		

담당교수(Instructor)		담당조교(Teaching Assistant)	
이름 (Name)	남혜정	이름 (Name)	
연구실 위치 (Office)			
연락처1(연구실)(Office Phone Number)		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)	To examine the role, which accounting plays as the "language of business" in business organizations. To give a conceptual understanding of the major principles governing financial accounting. To develop the analytical and technical skills required to prepare financial accounting records and financial statements, and to use and interpret them.
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강의구조 (Course Structure)	강의방법(Method)	비율(Percentage)
	강의(Lecture)	70
토론발표(Discussion/Presentation)	30	

평가요소 (Category)	비율(Percentage)
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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		

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

수강요건 (선수과목포함) (Course PreRequisites)	
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실험실습안전 교육계획	
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기타안내사항 (Other Information)	
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주별강의일정(ClassSchedule)

주 (Week)	강의내용 (Class Topic & Contents)	비고 (Remarks)
1	Introduction to the course, "Big Picture" Financial Statements and Business Decisions (Chapter 1)	
2	Financial Statements and Business Decisions (Chapter 1)	
3	Investing and Financing Decisions and the balance sheet (Chapter2)	
4	Operating Decisions and the Income Statement (Chapter3)	
5	No class	
6	Quiz1 Adjustments, Financial Statements, and Financial Results (Chapter4)	

7	Adjustments, Financial Statements, and Financial Results (Chapter4)	
8	Communicating and Interpreting Accounting Information (Chapter5)	
9	Mid-term Exam	
10	Reporting and Interpreting Sales Revenue, Receivables, and Cash (Chapter 6)	
11	Reporting and Interpreting Cost of Goods Sold and Inventory (Chapter 7)	
12	Quiz2 Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles (Chapter 8)	
13	Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles (Chapter 8)	
14	Group Project	
15	Final -Exam	
16	Feedback	

장애 학생 지원내용	본과목을수강하는장애 학생은수업에필요한별도의지원이필요한경우,담당교강사및 장애 학생지원센터(서울02-2260-3043)로필요한사항을요청하시기바랍니다.
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