강 의 계 획 서(Syllabus)

[1] 기본 정보(Basic Information)

■ 강의 정보(Course Information)

교과목명 (Course Title)	관리회계	강의유형 (Course Type)	단독강의

[2] 학습 목표/성과(Learning Objectives/Outcomes)

■ 과목 설명(Course Description)

This course introduces managerial accounting to undergraduate students. Managerial accounting provides economic and financial information for managers and other internal users. Major topics include cost classification, cost behavior analysis, cost-volume-profit analysis, relevant cost analysis, pricing of goods and services, transfer pricing, budgetary planning and control, responsibility accounting, standard costs and variance analysis, capital budgeting, and current issues in managerial accounting. By the end of the semester students are expected to acquire a good understanding of the essential concepts and tools of managerial accounting in a variety of decision making and performance evaluation contexts.

■ 학습 목표(Learning Objectives)

This course values students keeping regular study hours throughout the semester. A student who wants to hang out and complete the course by just cramming for mid-term and final exams is recommended NOT to take it. The knowledge and skills that you learn in the course will be vital to your future success in business career. In today's competitive marketplace, an excellent managerial accounting system is essential for organizations to make better decisions. The course covers firms' managerial accounting systems and their use in decision-making, planning and control. Special emphasis is placed on the collection, interpretation, and analysis of data for managerial decision-making purposes, along with the understanding and resolution of ethical conflict. Learning objectives of the course are to help students: – Understand the sources of accounting and financial information and how these numbers are used in the management decision-making process   – Interpret accounting and financial data for the use in planning business operations   – Use accounting and financial data to control the operations and make operational decisions to improve the firm's financial performance – Understand and resolve an ethical dilemma, as is specified in UGO 3-1, "CSB Learning Goal" "Ethics" "Our students will be able to identify an ethical dilemma and recommend a series of realistically actionable behaviors as a means of resolving the ethical decision situation."

■ 학습 성과(Learning Outcomes)

By the end of the semester you are expected   – to acquire a good understanding of the essential concepts and tools of managerial accounting in a variety of decision making contexts and   – to be well prepared to identify an ethical dilemma and recommend a series of realistically actionable behaviors as a means of resolving the ethical decision situation (UGO 3-1).

[3] 강의 진행 정보(Course Methods)

■ 강의 진행 방식(Teaching and Learning Methods)

강의 진행 방식	추가 설명
강의	[강의] Classes are conducted in compact and clear lectures, along with relevant presentations and discussions. Students should come prepared by reading the materials or doing the preview assignments prior to the class.

■ 수업 자료(Textbooks, Reading, and other Materials)

수업 자료	제목	저자	출판일/게재일	출판사/학회지
참고도서(Reference)	원가관리회계 (제4판)	임세진	2014	파란

차시	강사명	수업주제 및 내용	제출 과제	추가 설명
		[4] 수업 일정(Course Schedule)		
1	박창헌	원가관리회계의 개념 원가의 개념과 분류		
2	박창헌	원가의 개념과 분류		
3	박창헌	제조기업의 원가의 흐름		
4	박창헌	원가-조업도-이익 분석(1)		
5	박창헌	원가-조업도-이익 분석(2)		
6	박창헌	원가-조업도-이익 분석(3)		
7	박창헌	원가-조업도-이익 분석(4)		
8	박창헌	관련원가분석(1)		
9	박창헌	관련원가분석(2)		
10	박창헌	관련원가분석(3)		
11	박창헌	관련원가분석(4)		
12	박창헌	자본예산(1)		
13	박창헌	자본예산(2)		
14	박창헌	자본예산(3)		
15	박창헌	자본예산(4)		
16	박창헌	투자중심점의 성과평가(1)		
17	박창헌	투자중심점의 성과평가(2)		
18	박창헌	판매부문의 성과평가(1)		
19	박창헌	판매부문의 성과평가(2)		
20	박창헌	판매부문의 성과평가(3)		
21	박창헌	대체가격결정(1)		

22	박창헌	대체가격결정(2)		
23	박창헌	대체가격결정(3) 표준원가계산(원가차이분석)		

[5] 수강생 학습 안내 사항

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