

BIZ1101-04 (1ST SEMESTER, 2019)



Created DateCreated Date	2019-01-28 13:03:55	Last-ModifiedLast-Modified	2019-01-28 13:49:37
Course TitleCourse Title	PRINCIPLES OF ACCOUNTING	CreditCredit	3
LocationLocation	BizH103	TimeTime	Tue4,Thu5,6
InstructorInstructor		DepartmentDepartment	
OfficeOffice		TelephoneTelephone	
e-mail & Office Hour e-mail & Office Hour			

Target StudentsTarget Students	Students who have not taken accounting courses before.
Course Description & Goals Course Description & Goals	This course is intended as an introduction to financial accounting theory and practice. After taking the class, students will be able to interpret and analyze the financial statements for business communication. The course also help students grow to be creative leaders with the global perspective on accounting and business. The purpose of this class is to introduce students to the fundamentals and role of accounting so that they can apply the concepts to business situations and comprehend typical corporate financial statements Students should learn fundamental financial accounting concepts, terminology, the role of financial accounting in society, accounting cycles, techniques, and the basic routines of financial reporting so that they can comprehend typical corporate financial statements provided in annual reports and apply their accounting knowledge to economic decision-making.
PrerequisitePrerequisite	No prerequisites are required.
Course RequirementsCourse Requirements	This is a lecture-oriented course. Read the textbook before the lectures.
Grading PolicyGrading Policy(Absolute)	Grades are based on midterm exam 30%, final exam 30%, participation 30%(including homework and final report) and attendance 10%. Students who miss more than 4 times of class for 16 weeks will get grade F. 2 points will be deducted for absence without prior notice.
Texts & ReferencesTexts & References	Financial accounting : IFRS edition/Weygandt, Jerry J/Wiley/2015 / 3e ed
Instructor's ProfileInstructor's Profile	BA in economics, Yonsei University Ph.D in accounting, Yonsei University CPA
TA's Name & Contact Information TA's Name & Contact Information	N/A

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Syllabus in English

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Week	Period	Weekly Topic & Contents	Course Material Range & Assignments	Reference
1	2019-03-04 2019-03-10	Ch 1 Introduction		(3.4.) Spring semester classes begin (3.7. - 3.11.) Course add and drop period
2	2019-03-11 2019-03-17	Ch 2 Recording process		(3.7. - 3.11.) Course add and drop period
3	2019-03-18 2019-03-24	Ch 3 Adjusting the accounts		
4	2019-03-25 2019-03-31	Ch 4 Completing the accounting cycle		
5	2019-04-01 2019-04-07	Ch 5 Accounting for merchandising operations		(4.3. - 4.5.) Course withdrawal period
6	2019-04-08 2019-04-14	Ch 6 Inventories and CGS		(4.9.) First third of the semester ends
7	2019-04-15 2019-04-21	Ch 8 Receivables and bad debt expense		
8	2019-04-22 2019-04-28	Midterm Examinations		(4.22. - 4.26.) Midterm Examinations
9	2019-04-29 2019-05-05	Ch 9 Plant assets and depreciation expense		
10	2019-05-06 2019-05-12	Ch 10 Liabilities - bonds payable and interest expense		(5.6.) Substitute holiday
11	2019-05-13 2019-05-19	Ch 11 Stockholders` Equity		(5.17.) Second third of the semester ends
12	2019-05-20 2019-05-26	Ch 12 Investments in bond and stock		
13	2019-05-27 2019-06-02	Ch 13 Statement of cash flows		
14	2019-06-03 2019-06-09	Ch 14 Financial Statement Analysis		(6.6.) Memorial Day
15	2019-06-10	Self-study and Final Examinations		(6.10. - 6.21.) Self-study

	2019-06-16			and Final Examinations
16	2019-06-17 2019-06-21	Self-study and Final Examinations		(6.10. - 6.21.) Self-study and Final Examinations

* Notice for changes in semester based Regular Exchange/Visiting Program

During midterm and final exam period, students who do not have exams should do self-studying or take lectures.* Notice for changes in semester based Regular Exchange/Visiting Program

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* According to the University regulation section 57-2, students with disabilities can request special support related to attendance, lectures, assignments, or exams by contacting the course professor at the beginning of semester. Upon request, students can receive such support from the course professor or from the Office for Students with Disabilities(OSD). The following are examples of types of support available in the lectures, assignments, and exams:

(However, actual support may vary depending on the course.)

[Lecture]

- Visual Impairment: alternative, braille, enlarged reading materials, note-taker
- Physical Impairment: alternative reading materials, access to classroom, note-taker, assigned seat
- Hearing Impairment: note-taker/stenographer, recording lecture
- Intellectual Disability/Autism: note-taker, study mentor

[Assignments and Exam]

- Visual, Physical, Hearing Impairment: extra days for submission, alternative type of assignment, extended exam time, alternative type of exam, arranging separate exam room, and proctors, note-taker
- Intellectual Disability/Autism: personalized assignments, alternative type of evaluation* According to the University regulation section 57-2, students with disabilities can request special support related to attendance, lectures, assignments, or exams by contacting the course professor at the beginning of semester. Upon request, students can receive such support from the course professor or from the Office for Students with Disabilities(OSD). The following are examples of types of support available in the lectures, assignments, and exams:

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