

Syllabus [2025Year 1 Term]

Course Information

Course Title	Financial Accounting	Credits	3
Course Code	397330-1	Required/Elective (For Undergraduate Courses)	Selective majors
Department or Major	Department of International Business Administration	Language	English
Methods of Teaching		Lecture Room	월7,8,9(국제307)/수7,8,9(국제402)
Time Allotment	Lecture(3) Experiments(0) Trainging & Practice(0) P erformance(0) Designing & Planning(0)	Cyber Lectures	
Course Type	offline		

Lecturer

Lecturer	Name	Soo Yeon Park	Rank	Assistant Professor	Final Academic Degree	경영학박사
	Department & college	Department of International Business Administration		Office	International Hall 606	
	Office Phone Number	—		e-mail	sooyeonpark@dankook.ac.kr	
	Field of Interest					

Course Summary

Course Description	This course introduces the fundamentals of accounting, reporting, and analysis to understand and basic financial accounting systems and financial reports which provide useful information to investors, regulators, and policy-makers to facilitate the allocation of resources in capital market. Particularly, this course focus on the liabilities and equities' accounting treatments.
Description Related Courses	Accounting principles
Course Goals	Upon completion of this course, students will be able to: 1) understand concepts and measurements that underlies financial statements, 2) obtain skills to analyze the information in financial statements effectively, 3) understand the importance of reporting choices of corporate investing, financing and operating activities.
Projected Results	

Percentage of the original language classes(%)	
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## Syllabus

Times	Lecture Topic	Lecture Goals	Lecture Methods	Assignments
1	Introduction to Financial Accounting		강의, 문제해결학습 (BPL), 3/5 (WED) is the FIRST DAY!	TBA
2	Chapter 1 Accounting in Action + Chapter 2 Recording Process (REVIEW)		강의, 문제해결학습 (BPL),	TBA
3	Chapter 3 Adjusting the Accounts +Chapter 4 Closing entries (REVIEW)		강의, 문제해결학습 (BPL),	TBA
4	Chapter 13 Investments		강의, 문제해결학습 (BPL),	TBA
5	Chapter 13 Investments		강의, 문제해결학습 (BPL),	TBA
6	Chapter 10 Current liabilities		강의, 문제해결학습 (BPL),	TBA
7	Mid-term		강의, 문제해결학습 (BPL),	4/21 (MON) 12:00-1:15
8	Chapter 11 Non-current liabilities			TBA
9	Chapter 11 Non-current liabilities		강의, 문제해결학습 (BPL),	No on-campus class on 5/5 (MON) due to national holiday
10	Chapter 12 Corporations: Organization, Share Transactions, and Equity		강의, 문제해결학습 (BPL),	No class on 5/6 (MON)
11	Chapter 12 Corporations: Organization, Share Transactions, and Equity		강의, 문제해결학습 (BPL),	TBA
12	Chapter 14 Statement of cash flows		강의, 문제해결학습 (BPL),	TBA
13	Chapter 14 Statement of cash flows		강의, 문제해결학습 (BPL),	TBA
14	Chapter 15 Financial analysis		강의, 문제해결학습 (BPL),	TBA
15	Final exam			6/16 (MON) 12:00-1:15

## Methods of Grading

sequence	Description	Percentage	Details
1	Mid-tem Exam	30%	
2	Final-exam	40%	
3	Pop Quizzes	0%	
4	Assignments	10%	
5	Reports	0%	
6	Presentations & Discussions	10%	
7	Attendance	10%	
8		0%	
9	Others	0%	
All		100%	

## Core of Value

핵심가치	전공역량	역량정의	역량구분	값(%)
혁신 (Discovery)	창의적문제해결 (Creative problem-solving)	주어진 상황과 문제를 창의적으로 해결할 수 있는 능력	부역량	0%
혁신 (Discovery)	도전 (Challenging)	전공 지식을 새로운 분야와 융합하고 아우를 수 있는 능력		0%
혁신 (Discovery)	지식융합 (Knowledge convergence)	새로운 분야를 개척하거나 도전적으로 임할 수 있는 능력	부역량	0%
헌신 (Dedication)	세계시민 (Universal value)	세계 공동체 구성원으로 전공자로서 국제적 이슈에 대응할 수 있는 능력		0%
헌신 (Dedication)	상호협력 (Cooperation)	공동의 목적 달성을 위해 타인과 상호협력을 할 수 있는 능력		0%
헌신 (Dedication)	공동체 (Sense of community)	공동체의 구성원으로서 필요한 태도와 윤리의식을 가질 수 있는 능력		0%
능동 (self-Determination)	자기주도 (Self-Managing)	주어진 상황과 문제를 주도적이고 능동적으로 해결할 수 있는 능력		0%
능동 (self-Determination)	지식활용 (Knowledge application)	주어진 상황과 문제에 대해 논리적으로 파악하고 분석할 수 있는 능력	주역량	0%

핵심가치	전공역량	역량정의	역량구분	값(%)
능동 (self-Determination)	논리적사고 (Logical thinking)	전공관련 지식을 필요에 따라 다양하게 적용하고 활용할 수 있는 능력		0%
능동 (self-Determination)	의사소통 (Articulation)	대화를 통해 다양한 의견을 조율하고 합의를 이끌어 낼 수 있는 능력		0%

## Textbook(s) &amp; References

Description	Title	Author	Publisher
Required Textbook	Financial Accounting with International Financial Reporting Standards	Weygandt, Kimmel, Kieso	Wiley

## Memo

- 1) The weekly schedule of the course is tentative. All announcements for the assignments will be delivered by the bulletin board, and it is YOUR RESPONSIBILITY to check them.
- 2) The course will be conducted in SEMINAR/LECTURE sessions. You are expected to come to these sessions well-prepared, be ready to respond to questions as required. A brief, first-time reading of each chapter ahead of a lecture allows students to better understand class materials.
- 4) There will be two non-cumulative exams: Mid-term and Final. You are expected to take all exams at the scheduled times. NO MAKE-UP QUIZ or EXAMS except for hospitalization due to serious medical reasons supported by documentation from general hospital.
- 5) The homework will be graded for effort, not for correctness. Late homework will not be accepted.
- 6) Students with more than three missing classes will receive a significant grade penalty.
- 7) Do not ask the instructor to change the grade unless there is a flaw in grading (in accordance with Anti-graft Law).
- 8) Ethics are vital to the process of education. Students must assume responsibility for maintaining honesty in all examinations. The penalty for cheating in an examination is a grade of "F" for the course.
- 9) Any electronic devices are prohibited during the class including taking pictures or recording audios (Materials and lectures in this course are protected by Copyright Law).