

### 2.4.3.1 학습과정 교재의 적합성(가/부)

학습과정명	저자명	출판연도	교재명	출판사
중급재무회계 I	Kimmel, Weygandt, Kieso	2019	Financial Accounting	Wiley
첨부자료	① 교재 표지, ② 교재 목차 및 판권면			

### 3.1.1.1 학습목표의 적절성(점수)

학습과정명	중급재무회계 I				
<p>■ 표준교육과정 교수요목 및 학습목표</p> <table border="1"> <thead> <tr> <th>표준교육과정 교수요목</th> <th>학습목표</th> </tr> </thead> <tbody> <tr> <td> <p>기업결산시 각 계정과목별 금액을 산정하여 재무제표를 작성할 수 있고 고급회계, 세무회계, 관리회계 학습을 위한 기초지식을 함양한다. 본 과목은 회계원리에서 다루지 않은 한 차원 높은 세부적이면서도 특수한 성격을 띤 회계문제들을 학습한다. 다양한 회계문제를 해결하기 위한 기업회계기준의 실제 적용 기법과 이들 기준을 뒷받침해 주는 재무회계이론을 공부하고, 한국회계기준, 국제회계기준, 미국회계기준 등을 중심으로 검토해본다. 본 과목을 통해 회계학의 개념과 원리를 다양한 거래와 사건에 적용함으로써 회계적 사고능력을 배양해 실무에서 회계 관련 문제에 대해 합리적 대안을 제시할 수 있고, 회계정보에 대한 이해를 제고하여 회계정보를 이용한 합리적인 의사결정을 할 수 있다.</p> </td> <td> <p>기업회계에서 가장 빈번히 사용되고, 기업 전반적인 재무 정보와 재무회계의 세부 요소들을 공부함으로써, 기업회계 기준을 토대로 재무제표 작성 및 분석 능력을 배양하는 목적으로 한다. 본 과목에서는 회계원리에서 다루지 않은 한층 더 높은 계정과목 별 세부적인 회계문제들을 한국회계기준, 국제회계기준, 미국회계기준 등을 중심으로 검토해보며 학습한다.</p> <p>최근 IFRS 기준을 반영한 회계 기준을 습득하면서 회계 용어의 영문 표기 등을 통해 IFRS 공문에 대한 접근 능력을 증진한다. 특히 실제 발생하는 다양한 회계 관련 이슈의 사례를 통해 재무제표의 요소들이 나타내는 중요한 회계 정보를 파악하고 분석한다. 이는 학습한 내용을 다양한 거래와 사건에 적용함으로써 회계 정보를 이용한 합리적인 의사결정을 할 수 있도록 도움과 동시에 실무적으로 문제해결에 합리적인 대안을 제시하는 능력을 키우며 단순한 회계처리에 대한 수업이 아닌 회계 전반적인 이해를 목표로 한다.</p> </td> </tr> </tbody> </table>		표준교육과정 교수요목	학습목표	<p>기업결산시 각 계정과목별 금액을 산정하여 재무제표를 작성할 수 있고 고급회계, 세무회계, 관리회계 학습을 위한 기초지식을 함양한다. 본 과목은 회계원리에서 다루지 않은 한 차원 높은 세부적이면서도 특수한 성격을 띤 회계문제들을 학습한다. 다양한 회계문제를 해결하기 위한 기업회계기준의 실제 적용 기법과 이들 기준을 뒷받침해 주는 재무회계이론을 공부하고, 한국회계기준, 국제회계기준, 미국회계기준 등을 중심으로 검토해본다. 본 과목을 통해 회계학의 개념과 원리를 다양한 거래와 사건에 적용함으로써 회계적 사고능력을 배양해 실무에서 회계 관련 문제에 대해 합리적 대안을 제시할 수 있고, 회계정보에 대한 이해를 제고하여 회계정보를 이용한 합리적인 의사결정을 할 수 있다.</p>	<p>기업회계에서 가장 빈번히 사용되고, 기업 전반적인 재무 정보와 재무회계의 세부 요소들을 공부함으로써, 기업회계 기준을 토대로 재무제표 작성 및 분석 능력을 배양하는 목적으로 한다. 본 과목에서는 회계원리에서 다루지 않은 한층 더 높은 계정과목 별 세부적인 회계문제들을 한국회계기준, 국제회계기준, 미국회계기준 등을 중심으로 검토해보며 학습한다.</p> <p>최근 IFRS 기준을 반영한 회계 기준을 습득하면서 회계 용어의 영문 표기 등을 통해 IFRS 공문에 대한 접근 능력을 증진한다. 특히 실제 발생하는 다양한 회계 관련 이슈의 사례를 통해 재무제표의 요소들이 나타내는 중요한 회계 정보를 파악하고 분석한다. 이는 학습한 내용을 다양한 거래와 사건에 적용함으로써 회계 정보를 이용한 합리적인 의사결정을 할 수 있도록 도움과 동시에 실무적으로 문제해결에 합리적인 대안을 제시하는 능력을 키우며 단순한 회계처리에 대한 수업이 아닌 회계 전반적인 이해를 목표로 한다.</p>
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첨부자료					

### 3.1.1.2 수업계획의 적절성(점수)

학습과정명	중급재무회계 I										
<p>■ 주차별 수업(강의·실험·실습 등) 내용</p> <table border="1"> <thead> <tr> <th>주별</th> <th>차시</th> <th>수업(강의·실험·실습 등) 내용</th> <th>주교재 목차</th> <th>과제 및 기타 참고사항</th> </tr> </thead> <tbody> <tr> <td>제 1 주</td> <td>1</td> <td> <p>주제: 재무제표의 이해 목표: 경제활동의 종류 및 재무제표의 개념과 분석</p> <ul style="list-style-type: none"> <li>● Business Organization and Accounting Information                             <ol style="list-style-type: none"> <li>1. Forms of Business Organization                                     <ol style="list-style-type: none"> <li>1) Sole Proprietorship (개인사업자)</li> <li>2) Partnership</li> <li>3) Corporation (기업)</li> </ol> </li> <li>2. Users and Uses of Financial Information                                     <ol style="list-style-type: none"> <li>1) Internal Users (내부이용자)</li> <li>2) External Users (외부이용자)</li> </ol> </li> <li>3. Ethics in Financial Reporting</li> </ol> </li> <li>● The Three Types of Business Activity                             <ol style="list-style-type: none"> <li>1. Financing Activities - 재무활동</li> </ol> </li> </ul> </td> <td> <p>Chapter 1. Introduction to Financial Statement</p> <p>Business Organization and Accounting Information</p> <ol style="list-style-type: none"> <li>1. Forms of Business Organization (1-3 page)</li> <li>2. Users and Uses of Financial Information (1-3 page)</li> <li>3. Ethics in Financial Reporting (1-5 page)</li> </ol> <p>The Three Types of Business Activity</p> </td> <td> <p>오리엔테이션: 과목구성의 전반적인 소개와 함께 학점은행제의 수료기준인 출석, 중간, 기말고사, 과제물 등의 수업에 필요한 일정을 안내함</p> </td> </tr> </tbody> </table>		주별	차시	수업(강의·실험·실습 등) 내용	주교재 목차	과제 및 기타 참고사항	제 1 주	1	<p>주제: 재무제표의 이해 목표: 경제활동의 종류 및 재무제표의 개념과 분석</p> <ul style="list-style-type: none"> <li>● Business Organization and Accounting Information                             <ol style="list-style-type: none"> <li>1. Forms of Business Organization                                     <ol style="list-style-type: none"> <li>1) Sole Proprietorship (개인사업자)</li> <li>2) Partnership</li> <li>3) Corporation (기업)</li> </ol> </li> <li>2. Users and Uses of Financial Information                                     <ol style="list-style-type: none"> <li>1) Internal Users (내부이용자)</li> <li>2) External Users (외부이용자)</li> </ol> </li> <li>3. Ethics in Financial Reporting</li> </ol> </li> <li>● The Three Types of Business Activity                             <ol style="list-style-type: none"> <li>1. Financing Activities - 재무활동</li> </ol> </li> </ul>	<p>Chapter 1. Introduction to Financial Statement</p> <p>Business Organization and Accounting Information</p> <ol style="list-style-type: none"> <li>1. Forms of Business Organization (1-3 page)</li> <li>2. Users and Uses of Financial Information (1-3 page)</li> <li>3. Ethics in Financial Reporting (1-5 page)</li> </ol> <p>The Three Types of Business Activity</p>	<p>오리엔테이션: 과목구성의 전반적인 소개와 함께 학점은행제의 수료기준인 출석, 중간, 기말고사, 과제물 등의 수업에 필요한 일정을 안내함</p>
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		<ul style="list-style-type: none"> <li>1) Liabilities (부채)</li> <li>2) Note payable (지급어음)</li> <li>3) Bonds payable (사채)</li> </ul>	<ul style="list-style-type: none"> <li>1. Financing Activities (1-7 page)</li> <li>2. Investing Activities (1-8 page)</li> </ul>
	2	<ul style="list-style-type: none"> <li>2. Investing Activities <ul style="list-style-type: none"> <li>1) Property, plant, and equipment (고정자산)</li> <li>2) Cash</li> </ul> </li> <li>3. Operating Activities <ul style="list-style-type: none"> <li>1) Revenues (수익)</li> <li>2) Expenses</li> <li>3) Accounts payable (외상매입금)</li> </ul> </li> <li>● The Four Financial Statements - 재무제표 <ul style="list-style-type: none"> <li>1. Income Statement (손익계산서) <ul style="list-style-type: none"> <li>1) Specific period of time</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Chapter 1. Introduction to Financial Statement <ul style="list-style-type: none"> <li>2. Investing Activities (1-8 page)</li> <li>3. Operating Activities (1-8 page)</li> </ul> </li> <li>The Four Financial Statements <ul style="list-style-type: none"> <li>1. Income Statement (1-10 page)</li> </ul> </li> </ul>
	3	<ul style="list-style-type: none"> <li>2. Retained Earnings Statement (이익잉여금계산서)</li> <li>3. Balance Sheet</li> <li>4. Statement of Cash Flows (현금흐름표)</li> <li>5. Interrelationships of Statements</li> <li>6. Other Elements of an Annual Report <ul style="list-style-type: none"> <li>1) Management discussion and analysis</li> <li>2) Notes to the financial statements</li> <li>3) Auditor's report – 감사인 보고서 작성</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Chapter 1. Introduction to Financial Statement <ul style="list-style-type: none"> <li>2. Retained Earnings Statement (1-11 page)</li> <li>3. Balance Sheet (1-11 page)</li> <li>4. Statement of Cash Flows (1-12 page)</li> <li>5. Interrelationships of Statements (1-13 page)</li> <li>6. Other Elements of an Annual Report (1-16 page)</li> </ul> </li> </ul>
제 2 주	1	<p>주제: 재무제표의 구성 목표: 재무상태표의 분류와 재무보고의 체계 및 특성</p> <ul style="list-style-type: none"> <li>● The Classified Balance Sheet <ul style="list-style-type: none"> <li>1. Current Assets (유동자산)</li> <li>2. Long-Term Investments (장기투자) <ul style="list-style-type: none"> <li>1) Depreciation</li> <li>2) Accumulated depreciation</li> </ul> </li> <li>3. Property, Plant, and Equipment (P.P.E.)</li> <li>4. Intangible Assets (유형자산) <ul style="list-style-type: none"> <li>1) Exclusive right</li> </ul> </li> <li>5. Current Liabilities (유동부채)</li> <li>6. Long-Term Liabilities (고정부채) 인식</li> <li>7. Stockholders' Equity (자본) <ul style="list-style-type: none"> <li>1) Common stock (보통주)</li> <li>2) Retained earnings</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Chapter 2. A Further Look at Financial Statements <ul style="list-style-type: none"> <li>The Classified Balance Sheet <ul style="list-style-type: none"> <li>1. Current Assets (2-3 page)</li> <li>2. Long-Term Investments (2-5 page)</li> <li>3. Property, Plant, and Equipment (2-5 page)</li> <li>4. Intangible Assets (2-5 page)</li> <li>5. Current Liabilities (2-7 page)</li> <li>6. Long-Term Liabilities (2-7 page)</li> <li>7. Stockholders' Equity (2-7 page)</li> </ul> </li> </ul> </li> </ul>
	2	<ul style="list-style-type: none"> <li>● Analyzing the Financial Statements Using Ratios <ul style="list-style-type: none"> <li>1. Ratio Analysis <ul style="list-style-type: none"> <li>1) Intracompany comparisons (기업내 비교)</li> <li>2) Industry-average comparisons (업계 평균)</li> <li>3) Intercompany comparisons (연계 기업)</li> </ul> </li> <li>2. Using the Income Statement <ul style="list-style-type: none"> <li>1) Earnings per share – 주당순이익</li> </ul> </li> <li>3. Using a Classified Balance Sheet <ul style="list-style-type: none"> <li>1) Liquidity (유동성) - Working capital, current ratio</li> <li>2) Solvency (지급가능)</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Chapter 2. A Further Look at Financial Statements <ul style="list-style-type: none"> <li>Analyzing the Financial Statements Using Ratios <ul style="list-style-type: none"> <li>1. Ratio Analysis (2-8 page)</li> <li>2. Using the Income Statement (2-9 page)</li> <li>3. Using a Classified Balance Sheet (2-10 page)</li> </ul> </li> </ul> </li> </ul>

		4. Using the Statement of Cash Flows	4. Using the Statement of Cash Flows (2-13 page)
	3	<ul style="list-style-type: none"> <li>● Financial Reporting Concepts (재무보고 체계)             <ol style="list-style-type: none"> <li>1. The Standard-Setting Environment</li> <li>2. Qualities of Useful Information                 <ol style="list-style-type: none"> <li>1) Enhancing qualities (질적 특성) - 비교가능성 및 일관성</li> </ol> </li> <li>3. Assumptions in Financial Reporting</li> <li>4. Principles in Financial Reporting                 <ol style="list-style-type: none"> <li>1) Measurement principle (수입비용 대응의 원칙)</li> <li>2) Full disclosure principle (원정공시의 원칙) - 모두 공시되어야 한다는 원칙</li> </ol> </li> <li>5. Cost Constraint (원가제약)</li> </ol> </li> </ul>	<p>Chapter 2. A Further Look at Financial Statements</p> <p>Financial Reporting Concepts</p> <ol style="list-style-type: none"> <li>1. The Standard-Setting Environment (2-16 page)</li> <li>2. Qualities of Useful Information (2-16 page)</li> <li>3. Assumptions in Financial Reporting (2-17 page)</li> <li>4. Principles in Financial Reporting (2-18 page)</li> <li>5. Cost Constraint (2-19 page)</li> </ol>
제 3 주	1	<p>주제: 회계정보시스템          목표: 회계정보시스템의 사용과 회계처리방법 및 총계정원장의 사용과 회계처리방법</p> <ul style="list-style-type: none"> <li>● Using the Accounting Equation to Analyze Transactions             <ol style="list-style-type: none"> <li>1. Accounting Transactions (회계처리 방법)</li> <li>2. Analyzing Transactions</li> <li>3. Summary of Transactions</li> </ol> </li> <li>● Accounts, Debits, and Credits             <ol style="list-style-type: none"> <li>1. Debits and Credits (대변과 차변)</li> <li>2. Debit and Credit Procedures                 <ol style="list-style-type: none"> <li>1) Dr./Cr. Procedures for assets and liabilities</li> <li>2) Dr./Cr. procedures for stockholders' equity</li> </ol> </li> <li>3. Stockholders' Equity Relationships</li> <li>4. Summary of Debit/Credit Rules</li> </ol> </li> </ul>	<p>Chapter 3. The Accounting Information System</p> <p>Using the Accounting Equation to Analyze Transactions</p> <ol style="list-style-type: none"> <li>1. Accounting Transactions (3-3 page)</li> <li>2. Analyzing Transactions (3-4 page)</li> <li>3. Summary of Transactions (3-10 page)</li> </ol> <p>Accounts, Debits, and Credits</p> <ol style="list-style-type: none"> <li>1. Debits and Credits (3-11 page)</li> <li>2. Debit and Credit Procedures (3-12 page)</li> <li>3. Stockholders' Equity Relationships (3-15 page)</li> <li>4. Summary of Debit/Credit Rules (3-16 page)</li> </ol>
	2	<ul style="list-style-type: none"> <li>● Using a Journal – 분개장의 사용             <ol style="list-style-type: none"> <li>1. The Recording Process - 기록방법</li> <li>2. The Journal (분개장)                 <ol style="list-style-type: none"> <li>1) Complete</li> </ol> </li> </ol> </li> <li>● The Ledger and Posting             <ol style="list-style-type: none"> <li>1. The Ledger (원장)</li> <li>2. Chart of Accounts - 계정조직표</li> <li>3. Posting (전기절차)</li> <li>4. The Recording Process Illustrated</li> <li>5. Summary Illustration of Journalizing and Posting</li> </ol> </li> <li>● The Trial Balance (T/B: 시산표)             <ol style="list-style-type: none"> <li>1. Limitations of a Trial Balance – 시산표의 한계</li> </ol> </li> </ul>	<p>Chapter 3. The Accounting Information System</p> <p>Using a Journal</p> <ol style="list-style-type: none"> <li>1. The Recording Process (3-17 page)</li> <li>2. The Journal (3-18 page)</li> </ol> <p>The Ledger and Posting</p> <ol style="list-style-type: none"> <li>1. The Ledger (3-20 page)</li> <li>2. Chart of Accounts (3-20 page)</li> <li>3. Posting (3-21 page)</li> <li>4. The Recording Process Illustrated (3-22 page)</li> </ol>

			<p>5. Summary Illustration of Journalizing and Posting (3-28 page)</p> <p>The Trial Balance</p> <p>1. Limitations of a Trial Balance (3-31 page)</p>
	3	<p>주제: 발생회계의 개념          목표: 발생주의의 수익과 비용 인식에 따른 결산수정분개의 회계처리 방법과 장부의 마감처리 과정</p> <p>● Accrual-Basis Accounting and Adjusting Entries</p> <p>1. The Revenue Recognition Principle (수익 인식의 원칙)</p> <p>2. The Expense Recognition Principle (비용인식의 원칙)</p> <p>1) Periodicity assumption</p> <p>2) Revenue recognition principle</p> <p>3) Expense recognition principle</p> <p>4) Revenue and expense recognition</p> <p>3. Accrual versus Cash Basis of Accounting</p>	<p>Chapter 4. Accrual Accounting Concepts</p> <p>Accrual-Basis Accounting and Adjusting Entries</p> <p>1. The Revenue Recognition Principle (4-3 page)</p> <p>2. The Expense Recognition Principle (4-4 page)</p> <p>3. Accrual versus Cash Basis of Accounting (4-5 page)</p>
	1	<p>4. The Need for Adjusting Entries</p> <p>5. Types of Adjusting Entries – 수정분개의 종류</p> <p>1) Deferrals (이연)</p> <p>2) Accruals (발생주의)</p> <p>● Adjusting Entries for Deferrals (이연분개)</p> <p>1. Prepaid Expenses (선급비용)</p> <p>1) Supplies</p> <p>2) Insurance</p> <p>3) Depreciation</p> <p>4) Statement Presentation</p> <p>2. Unearned Revenues (선수수익) - 수익 발생 전 현금을 받는 경우 부채로 인식</p>	<p>Chapter 4. Accrual Accounting Concepts</p> <p>4. The Need for Adjusting Entries (4-5 page)</p> <p>5. Types of Adjusting Entries (4-6 page)</p> <p>Adjusting Entries for Deferrals</p> <p>1. Prepaid Expenses (4-7 page)</p> <p>2. Unearned Revenues (4-11 page)</p>
제 4 주	2	<p>● Adjusting Entries for Accruals</p> <p>1. Accrued Revenues (미수수익)</p> <p>2. Accrued Expenses (미수부채)</p> <p>1) Accrued interest (미수 이자)</p> <p>2) Accrued salaries (미지급임금)</p> <p>3. Summary of Basic Relationships</p> <p>● The Adjusted Trial Balance and Closing Entries</p> <p>1. Preparing the Adjusted Trial Balance</p> <p>2. Preparing Financial Statements</p> <p>3. Quality of Earnings</p> <p>1) Earnings management</p> <p>2) Inflate revenue</p> <p>4. Closing the Books (결산)</p> <p>1) Preparing closing entries</p> <p>2) Preparing a post-closing trial balance</p> <p>5. Summary of the Accounting Cycle</p>	<p>Chapter 4. Accrual Accounting Concepts</p> <p>Adjusting Entries for Accruals</p> <p>1. Accrued Revenues (4-14 page)</p> <p>2. Accrued Expenses (4-16 page)</p> <p>3. Summary of Basic Relationships (4-19 page)</p> <p>The Adjusted Trial Balance and Closing Entries</p> <p>1. Preparing the Adjusted Trial Balance (4-21 page)</p> <p>2. Preparing Financial Statements (4-22 page)</p> <p>3. Quality of Earnings (4-23 page)</p> <p>4. Closing the Books (4-26 page)</p> <p>5. Summary of the Accounting Cycle (4-28 page)</p>
	3	<p>주제: 상품매매기업과 손익계산서의 양식          목표: 판매회사의 매출원가 결정방법과 방법에 따른 운송비 결정 및 상품매입과정의 회계처리 과정의 연습</p>	<p>Chapter 5. Merchandising Operations and the Multiple-Step Income</p>

		<ul style="list-style-type: none"> <li>● Merchandising Operations and Inventory Systems               <ol style="list-style-type: none"> <li>1. Operating Cycles – 수입창출에 따른 회사 구분                   <ol style="list-style-type: none"> <li>1) Service company</li> <li>2) Merchandising company</li> </ol> </li> <li>2. Flow of Costs                   <ol style="list-style-type: none"> <li>1) Perpetual system (계속기록법) - COGS 결정-&gt; inventory 결정</li> <li>2) Periodic system (실지재고조사법) - inventory 결정-&gt; COGS 결정</li> <li>3) Advantages of the perpetual system</li> </ol> </li> </ol> </li> <li>● Recording Purchases Under a Perpetual System               <ol style="list-style-type: none"> <li>1. Freight Costs (운송비 결정)                   <ol style="list-style-type: none"> <li>1) Freight Costs incurred by the buyer</li> <li>2) Freight Costs incurred by the seller</li> </ol> </li> </ol> </li> </ul>	<p>Statement</p> <p>Merchandising Operations and Inventory Systems</p> <ol style="list-style-type: none"> <li>1. Operating Cycles (5-3 page)</li> <li>2. Flow of Costs (5-4 page)</li> </ol> <p>Recording Purchases Under a Perpetual System</p> <ol style="list-style-type: none"> <li>1. Freight Costs (5-8 page)</li> </ol>	
	1	<ol style="list-style-type: none"> <li>2. Purchase Returns and Allowances</li> <li>3. Purchase Discounts</li> <li>4. Summary of Purchasing Transactions</li> </ol> <ul style="list-style-type: none"> <li>● Recording Sales Under a Perpetual System               <ol style="list-style-type: none"> <li>1. Sales Returns and Allowances</li> <li>2. Sales Discounts (판매할인)                   <ol style="list-style-type: none"> <li>1) Contra revenue account</li> </ol> </li> <li>3. Data Analytics and Credit Sales</li> </ol> </li> </ul>	<p>Chapter 5. Merchandising Operations and the Multiple-Step Income Statement</p> <ol style="list-style-type: none"> <li>2. Purchase Returns and Allowances (5-9 page)</li> <li>3. Purchase Discounts (5-9 page)</li> <li>4. Summary of Purchasing Transactions (5-10 page)</li> </ol> <p>Recording Sales Under a Perpetual System</p> <ol style="list-style-type: none"> <li>1. Sales Returns and Allowances (5-12 page)</li> <li>2. Sales Discounts (5-13 page)</li> </ol>	
제 5 주	2	<ul style="list-style-type: none"> <li>● Multiple-Step and Comprehensive Income Statements (포괄손익계산서)               <ol style="list-style-type: none"> <li>1. Single-Step Income Statement (무구분식손익계산서)                   <ol style="list-style-type: none"> <li>1) Revenues</li> <li>2) Expenses</li> </ol> </li> <li>2. Multiple-Step Income Statement (구분손익계산서)                   <ol style="list-style-type: none"> <li>1) Sale</li> <li>2) Gross profit (매출총이익)</li> <li>3) Operating expenses (영업비)</li> <li>4) Nonoperating activities and income tax expense</li> </ol> </li> <li>3. Comprehensive Income Statement – 포괄손익계산서의 양식</li> </ol> </li> </ul>	<p>Chapter 5. Merchandising Operations and the Multiple-Step Income Statement</p> <ol style="list-style-type: none"> <li>3. Data Analytics and Credit Sales (5-14 page)</li> </ol> <p>Multiple-Step and Comprehensive Income Statements</p> <ol style="list-style-type: none"> <li>1. Single-Step Income Statement (5-15 page)</li> <li>2. Multiple-Step Income Statement (5-16 page)</li> <li>3. Comprehensive Income Statement (5-19 page)</li> </ol>	
	3	<ul style="list-style-type: none"> <li>● Cost of Goods Sold Under a Periodic System               <ol style="list-style-type: none"> <li>1. Gross Profit Rate and Profit Margin</li> <li>2. Gross Profit Rate (매출총이익율)</li> <li>3. Profit Margin (이윤차익)</li> </ol> </li> <li>● Periodic Inventory System (실사법)               <ol style="list-style-type: none"> <li>1. Recording Merchandise Transactions</li> <li>2. Recording Purchases of Merchandise</li> <li>3. Freight Costs                   <ol style="list-style-type: none"> <li>1) Purchase returns and allowances (매입 환출과 예누리)</li> <li>2) Purchase discounts (매입할인)</li> </ol> </li> <li>4. Recording Sales of Merchandise</li> </ol> </li> </ul>	<p>Chapter 5. Merchandising Operations and the Multiple-Step Income Statement</p> <p>Cost of Goods Sold Under a Periodic System</p> <ol style="list-style-type: none"> <li>1. Gross Profit Rate and Profit Margin (5-22 page)</li> <li>2. Gross Profit Rate (5-22 page)</li> <li>3. Profit Margin (5-23 page)</li> </ol>	

		<ul style="list-style-type: none"> <li>1) Sales returns and allowances</li> <li>2) Sales discounts</li> <li>5. Comparison of Entries 항목비교</li> <li>1) Perpetual</li> <li>2) Periodic</li> </ul>	<p>Periodic Inventory System</p> <ul style="list-style-type: none"> <li>1. Recording Merchandise Transactions (5-26 page)</li> <li>2. Recording Purchases of Merchandise (5-26 page)</li> <li>3. Freight Costs (5-27 page)</li> <li>4. Recording Sales of Merchandise (5-27 page)</li> <li>5. Comparison of Entries (5-28 page)</li> </ul>	
제 6 주	1	<p>주제: 재고자산의 보고 및 분석          목표: 재고의 분류와 재고자산 원가 흐름의 세 가지 사용법과 그에 따른 회계처리 방법의 연습</p> <ul style="list-style-type: none"> <li>● Classifying and Determining Inventory             <ul style="list-style-type: none"> <li>1. Classifying Inventory (재고분류)                 <ul style="list-style-type: none"> <li>1) Merchandise inventory – 계속기록법의 경우</li> <li>2) Manufacturing inventory</li> <li>3) Just-in-time(JIT) inventory</li> </ul> </li> <li>2. Determining Inventory Quantities                 <ul style="list-style-type: none"> <li>1) Taking a physical inventory</li> <li>2) Determining ownership of goods</li> </ul> </li> </ul> </li> <li>● Inventory Methods and Financial Effects             <ul style="list-style-type: none"> <li>1. Specific Identification</li> <li>2. Cost Flow Assumptions (원가흐름의 가정)</li> <li>3. Financial Statement and Tax Effects of Cost Flow Methods                 <ul style="list-style-type: none"> <li>1) Income statement effects (손익계산서 효과)</li> <li>2) Balance sheet effects (재무상태표)</li> <li>3) Tax effects (세금 효과)</li> </ul> </li> </ul> </li> </ul>	<p>Chapter 6. Reporting and Analyzing Inventory</p> <p>Classifying and Determining Inventory</p> <ul style="list-style-type: none"> <li>1. Classifying Inventory (6-2 page)</li> <li>2. Determining Inventory Quantities (6-4 page)</li> </ul> <p>Inventory Methods and Financial Effects</p> <ul style="list-style-type: none"> <li>1. Specific Identification (6-7 page)</li> <li>2. Cost Flow Assumptions (6-7 page)</li> <li>3. Financial Statement and Tax Effects of Cost Flow Methods (6-12 page)</li> </ul>	
	2	<ul style="list-style-type: none"> <li>4. Using Inventory Cost Flow Methods Consistently</li> <li>● Inventory Presentation and Analysis (재고분석법)             <ul style="list-style-type: none"> <li>1. Presentation</li> <li>2. Lower-of-Cost-or-Net Realizable Value</li> <li>3. Analysis                 <ul style="list-style-type: none"> <li>1) Inventory turnover (재고비율)</li> </ul> </li> <li>4. Adjustments for LIFO Reserve</li> </ul> </li> <li>● Inventory Cost Flow Methods in Perpetual Inventory Systems             <ul style="list-style-type: none"> <li>1. First-In, First-Out (FIFO) - 선입선출법</li> <li>2. Last-In, First-Out (LIFO) - 후입선출법</li> <li>3. Average-Cost – 평균법                 <ul style="list-style-type: none"> <li>1) Weighted average (중평균법) - periodic system과 병행</li> <li>2) Moving average (이동평균법) - perpetual system과 병행</li> </ul> </li> </ul> </li> </ul>	<p>Chapter 6. Reporting and Analyzing Inventory</p> <ul style="list-style-type: none"> <li>4. Using Inventory Cost Flow Methods Consistently (6-14 page)</li> </ul> <p>Inventory Presentation and Analysis</p> <ul style="list-style-type: none"> <li>1. Presentation (6-15 page)</li> <li>2. Lower-of-Cost-or-Net Realizable Value (6-16 page)</li> <li>3. Analysis (6-16 page)</li> <li>4. Adjustments for LIFO Reserve (6-18 page)</li> </ul> <p>Inventory Cost Flow Methods in Perpetual Inventory Systems</p> <ul style="list-style-type: none"> <li>1. First-In, First-Out (FIFO) (6-22 page)</li> <li>2. Last-In, First-Out (LIFO) (6-22 page)</li> <li>3. Average-Cost (6-23 page)</li> </ul>	
	3	<p>주제: 분석, 내부통제, 그리고 현금통제          목표: 내부통제와 현금영수증 통제방법의 이해 및 은행 계정의 기능과 통제의 이해</p>	<p>Chapter 7. Fraud, Internal Control, and Cash</p> <p>Fraud and Internal Control</p> <ul style="list-style-type: none"> <li>1. Fraud (7-3 page)</li> </ul>	

		<ul style="list-style-type: none"> <li>● Fraud and Internal Control (분식과 내부통제)             <ol style="list-style-type: none"> <li>1. Fraud (분식)                 <ol style="list-style-type: none"> <li>1) Opportunity</li> <li>2) Financial Pressure</li> <li>3) Rationalization</li> </ol> </li> <li>2. The Sarbanes-Oxley Act (SOX)</li> <li>3. Internal Control (내부통제)                 <ol style="list-style-type: none"> <li>1) Control Environment - 통제환경</li> <li>2) Risk Assessment – 위험도 평가</li> <li>3) Control Activities</li> </ol> </li> </ol> </li> </ul>	<ol style="list-style-type: none"> <li>2. The Sarbanes-Oxley Act (SOX) (7-3 page)</li> <li>3. Internal Control (7-4 page)</li> </ol>	
제 7 주	1	<ol style="list-style-type: none"> <li>4) Information and communication</li> <li>5) Monitoring</li> <li>4. Principles of Internal Control Activities             <ol style="list-style-type: none"> <li>1) Establishment of responsibility</li> <li>2) Segregation of duties</li> <li>3) Documentation procedures – 문서절차의 통제</li> <li>4) Human resource controls</li> </ol> </li> <li>5. Data Analytics and Internal Controls</li> <li>6. Limitations of Internal Control</li> </ol> <ul style="list-style-type: none"> <li>● Cash Controls (현금통제)             <ol style="list-style-type: none"> <li>1. Cash Receipts Controls                 <ol style="list-style-type: none"> <li>1) Over-the-counter receipts (장외거래 영수증)</li> <li>2) Mail receipts</li> </ol> </li> </ol> </li> </ul>	<p>Chapter 7. Fraud, Internal Control, and Cash</p> <ol style="list-style-type: none"> <li>4. Principles of Internal Control Activities (7-4 page)</li> <li>5. Data Analytics and Internal Controls (7-10 page)</li> <li>6. Limitations of Internal Control (7-11 page)</li> </ol> <p>Cash Controls</p> <ol style="list-style-type: none"> <li>1. Cash Receipts Controls (7-12 page)</li> </ol>	
	2	<ol style="list-style-type: none"> <li>2. Cash Disbursements Controls             <ol style="list-style-type: none"> <li>1) Voucher system controls – 바우처제도의 통제</li> </ol> </li> <li>3. Petty Cash Fund (소액현금제도)</li> </ol> <ul style="list-style-type: none"> <li>● Control Features of a Bank Account             <ol style="list-style-type: none"> <li>1. Electronic Funds Transfer (EFT) System</li> <li>2. Bank Statements</li> <li>3. Reconciling the Bank Account                 <ol style="list-style-type: none"> <li>1) Reconciliation procedure</li> <li>2) Reconciling items per bank</li> <li>3) Reconciling items per books</li> <li>4) Bank reconciliation illustrated</li> <li>5) Entries from bank reconciliation – 은행계정조정표의 항목</li> </ol> </li> </ol> </li> </ul>	<p>Chapter 7. Fraud, Internal Control, and Cash</p> <ol style="list-style-type: none"> <li>2. Cash Disbursements Controls (7-14 page)</li> <li>3. Petty Cash Fund (7-16 page)</li> </ol> <p>Control Features of a Bank Account</p> <ol style="list-style-type: none"> <li>1. Electronic Funds Transfer (EFT) System (7-17 page)</li> <li>2. Bank Statements (7-18 page)</li> <li>3. Reconciling the Bank Account (7-19 page)</li> </ol>	
	3	<ul style="list-style-type: none"> <li>● Reporting Cash and Cash Management             <ol style="list-style-type: none"> <li>1. Reporting Cash                 <ol style="list-style-type: none"> <li>1) Cash equivalents - 현금등가액</li> <li>2) Restricted cash - 구속예금</li> </ol> </li> <li>2. Managing and Monitoring Cash                 <ol style="list-style-type: none"> <li>1) Basic principles of cash management</li> </ol> </li> <li>3. Cash Budgeting - 현금예산                 <ol style="list-style-type: none"> <li>1) Cash receipts</li> <li>2) Cash disbursements</li> </ol> </li> </ol> </li> <li>● Operation of a Petty Cash Fund – 소액현금제의 운용             <ol style="list-style-type: none"> <li>1. Establishing the Petty Cash Fund</li> <li>2. Making Payments from the Petty Cash Fund</li> <li>3. Replenishing the Petty Cash Fund</li> </ol> </li> </ul>	<p>Chapter 7. Fraud, Internal Control, and Cash</p> <p>Reporting Cash and Cash Management</p> <ol style="list-style-type: none"> <li>1. Reporting Cash (7-24 page)</li> <li>2. Managing and Monitoring Cash (7-25 page)</li> <li>3. Cash Budgeting (7-27 page)</li> </ol> <p>Operation of a Petty Cash Fund</p> <ol style="list-style-type: none"> <li>1. Establishing the Petty Cash Fund (7-30 page)</li> <li>2. Making Payments from the Petty Cash Fund (7-31 page)</li> <li>3. Replenishing the Petty Cash Fund (7-31 page)</li> </ol>	

제 8 주	1	중 간 고 사	
	2		
	3		
제 9 주	1	<p>주제: 채권의 보고 및 분석          목표: 채권의 종류와 이에 따른 분석 및 처분과정의 학습</p> <ul style="list-style-type: none"> <li>● Recognition of Accounts Receivable             <ol style="list-style-type: none"> <li>1. Types of Receivables (채권의 종류)                 <ol style="list-style-type: none"> <li>1) Accounts receivables</li> <li>2) Notes receivables (수취어음)</li> <li>3) Other receivables</li> </ol> </li> <li>2. Recognizing Accounts Receivable</li> </ol> </li> <li>● Valuation and Disposition of Accounts Receivable             <ol style="list-style-type: none"> <li>1. Valuing Accounts Receivable (매출채권의 평가)                 <ol style="list-style-type: none"> <li>1) Direct write-off method for uncollectible accounts</li> <li>2) Allowance method for uncollectible accounts</li> </ol> </li> <li>2. Disposing of Accounts Receivable                 <ol style="list-style-type: none"> <li>1) Sale of receivable to a factor</li> <li>2) National credit card sales</li> </ol> </li> </ol> </li> </ul>	<p>Chapter 8. Reporting and Analyzing Receivables          Recognition of Accounts Receivable</p> <ol style="list-style-type: none"> <li>1. Types of Receivables (8-3 page)</li> <li>2. Recognizing Accounts Receivable (8-3 page)</li> </ol> <p>Valuation and Disposition of Accounts Receivable</p> <ol style="list-style-type: none"> <li>1. Valuing Accounts Receivable (8-5 page)</li> <li>2. Disposing of Accounts Receivable (8-12 page)</li> </ol>
	2	<ul style="list-style-type: none"> <li>● Notes Receivable             <ol style="list-style-type: none"> <li>1. Determining the Maturity Date - 상환일 결정</li> <li>2. Computing Interest                 <ol style="list-style-type: none"> <li>1) Annual rate of interest</li> </ol> </li> <li>3. Recognizing Notes Receivable</li> <li>4. Valuing Notes Receivable</li> <li>5. Disposing of Notes Receivable – 수취어음의 처분                 <ol style="list-style-type: none"> <li>1) Honor of notes receivable</li> <li>2) Accrual of interest receivable</li> <li>3) Dishonor of notes receivable</li> </ol> </li> </ol> </li> </ul>	<p>Chapter 8. Reporting and Analyzing Receivables          Notes Receivable</p> <ol style="list-style-type: none"> <li>1. Determining the Maturity Date (8-15 page)</li> <li>2. Computing Interest (8-15 page)</li> <li>3. Recognizing Notes Receivable (8-16 page)</li> <li>4. Valuing Notes Receivable (8-16 page)</li> <li>5. Disposing of Notes Receivable (8-16 page)</li> </ol>
	3	<ul style="list-style-type: none"> <li>● Receivables Presentation and Management             <ol style="list-style-type: none"> <li>1. Financial Statement Presentation of Receivables</li> <li>2. Managing Receivables                 <ol style="list-style-type: none"> <li>1) Extending credit</li> <li>2) Establishing a payment period</li> <li>3) monitoring collections</li> </ol> </li> <li>3. Evaluating Liquidity of Receivables</li> <li>4. Accelerating Cash Receipts                 <ol style="list-style-type: none"> <li>1) Size</li> <li>2) Sell receivable</li> <li>3) Billing and collection</li> </ol> </li> <li>5. Data Analytics and Receivables Management - 데이터 분석 및 수취채권 관리</li> </ol> </li> </ul>	<p>Chapter 8. Reporting and Analyzing Receivables          Receivables Presentation and Management</p> <ol style="list-style-type: none"> <li>1. Financial Statement Presentation of Receivables (8-19 page)</li> <li>2. Managing Receivables (8-19 page)</li> <li>3. Evaluating Liquidity of Receivables (8-21 page)</li> <li>4. Accelerating Cash Receipts (8-23 page)</li> <li>5. Data Analytics and Receivables Management (8-24 page)</li> </ol>
제 10 주	1	<p>주제: Plant Asset 비용보고 및 분석          목표: 무형자산에 따른 감가상각법 및 처분의 연습</p> <ul style="list-style-type: none"> <li>● Plant Asset Expenditures - Plant Asset의 비용             <ol style="list-style-type: none"> <li>1. Determining the Cost of Plant Assets                 <ol style="list-style-type: none"> <li>1) Land</li> <li>2) Building</li> </ol> </li> </ol> </li> </ul>	<p>Chapter 9. Reporting and Analyzing Long-Lived Assets          Plant Asset Expenditures</p> <ol style="list-style-type: none"> <li>1. Determining the Cost of Plant Assets (9-3 page)</li> <li>2. Expenditures During Useful Life (9-6 page)</li> </ol>



		<ul style="list-style-type: none"> <li>3) Equipment</li> <li>2. Expenditures During Useful Life</li> <li>3. To Buy or Lease? <ul style="list-style-type: none"> <li>1) Reduced risk of obsolescence</li> <li>2) Little or no down payment</li> <li>3) Shared tax advantages</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>3. To Buy or Lease? (9-7 page)</li> </ul>	
	2	<ul style="list-style-type: none"> <li>● Depreciation Methods (감가상각법) <ul style="list-style-type: none"> <li>1. Factors in Computing Depreciation <ul style="list-style-type: none"> <li>1) Cost</li> <li>2) Useful life</li> <li>3) Salvage value</li> </ul> </li> <li>2. Depreciation Methods <ul style="list-style-type: none"> <li>1) Straight-line method (정액법)</li> <li>2) Declining-balance method (체감상각법)</li> <li>3) Units-of-activity method (생산량비례법)</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Chapter 9. Reporting and Analyzing Long-Lived Assets <ul style="list-style-type: none"> <li>Depreciation Methods <ul style="list-style-type: none"> <li>1. Factors in Computing Depreciation (9-8 page)</li> <li>2. Depreciation Methods (9-9 page)</li> </ul> </li> </ul> </li> </ul>	
	3	<ul style="list-style-type: none"> <li>4) Comparison of method</li> <li>5) Depreciation and income taxes</li> <li>6) Depreciation disclosure in the notes</li> <li>3. Revising Periodic Depreciation</li> <li>4. Impairments <ul style="list-style-type: none"> <li>1) Permanent decline (영구적 쇠퇴)</li> </ul> </li> <li>● Plant Asset Disposals – Plant Asset의 처분 <ul style="list-style-type: none"> <li>1. Sale of Plant Assets <ul style="list-style-type: none"> <li>1) Gain on sale</li> <li>2) Loss on sale</li> </ul> </li> <li>2. Retirement of Plant Assets</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Chapter 9. Reporting and Analyzing Long-Lived Assets <ul style="list-style-type: none"> <li>3. Revising Periodic Depreciation (9-13 page)</li> <li>4. Impairments (9-14 page)</li> <li>Plant Asset Disposals <ul style="list-style-type: none"> <li>1. Sale of Plant Assets (9-16 page)</li> <li>2. Retirement of Plant Assets (9-17 page)</li> </ul> </li> </ul> </li> </ul>	
	1	<ul style="list-style-type: none"> <li>● Intangible Assets (무형자산) <ul style="list-style-type: none"> <li>1. Accounting for Intangible Assets</li> <li>2. Types of Intangible Assets <ul style="list-style-type: none"> <li>1) Patents (특허권)</li> <li>2) Research and development costs</li> <li>3) Copyrights (저작권)</li> <li>4) Trademarks and trade names (상표권)</li> <li>5) Franchises (프랜차이즈)</li> <li>6) Goodwill (영업권)</li> </ul> </li> </ul> </li> <li>● Statement Presentation and Analysis <ul style="list-style-type: none"> <li>1. Presentation</li> <li>2. Analysis <ul style="list-style-type: none"> <li>1) Return on assets</li> <li>2) Asset turnover (자산회전율)</li> <li>3) Profit margin revisited</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Chapter 9. Reporting and Analyzing Long-Lived Assets <ul style="list-style-type: none"> <li>Intangible Assets <ul style="list-style-type: none"> <li>1. Accounting for Intangible Assets (9-18 page)</li> <li>2. Types of Intangible Assets (9-19 page)</li> </ul> </li> <li>Statement Presentation and Analysis <ul style="list-style-type: none"> <li>1. Presentation (9-21 page)</li> <li>2. Analysis (9-23 page)</li> </ul> </li> </ul> </li> </ul>	
제 11 주	2	<p>주제: 부채보고 및 분석 목표: 부채의 종류와 사채의 회계처리 과정의 학습</p> <ul style="list-style-type: none"> <li>● Accounting for Current Liabilities <ul style="list-style-type: none"> <li>1. What Is a Current Liability? - 유동부채 의의 <ul style="list-style-type: none"> <li>1) Current Liability</li> <li>2) Long-term liabilities</li> </ul> </li> <li>2. Notes Payable</li> <li>3. Sales Taxes Payable</li> <li>4. Unearned Revenues</li> <li>5. Current Maturities of Long-Term Debt <ul style="list-style-type: none"> <li>1) Long-term debt due within one year</li> </ul> </li> <li>6. Payroll and Payroll Taxes Payable <ul style="list-style-type: none"> <li>1) Payroll taxes (임금세)</li> </ul> </li> </ul> </li> <li>● Major Characteristics of Bonds <ul style="list-style-type: none"> <li>1. Types of Bonds – 사채의 종류 <ul style="list-style-type: none"> <li>1) Secured and unsecured bonds</li> <li>2) Convertible and callable bonds</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Chapter 10. Reporting and Analyzing Liabilities <ul style="list-style-type: none"> <li>Accounting for Current Liabilities <ul style="list-style-type: none"> <li>1. What Is a Current Liability? (10-3 page)</li> <li>2. Notes Payable (10-3 page)</li> <li>3. Sales Taxes Payable (10-4 page)</li> <li>4. Unearned Revenues (10-5 page)</li> <li>5. Current Maturities of Long-Term Debt (10-5 page)</li> <li>6. Payroll and Payroll Taxes Payable (10-6 page)</li> </ul> </li> </ul> </li> </ul>	

		<ul style="list-style-type: none"> <li>2. Issuing Procedures</li> <li>3. Bond Trading</li> <li>4. Determining the Market Price of a Bond <ul style="list-style-type: none"> <li>1) Zero-interest bond</li> </ul> </li> </ul>	<p>Major Characteristics of Bonds</p> <ul style="list-style-type: none"> <li>1. Types of Bonds (10-8 page)</li> <li>2. Issuing Procedures (10-9 page)</li> <li>3. Bond Trading (10-9 page)</li> <li>4. Determining the Market Price of a Bond (10-10 page)</li> </ul>	
	3	<ul style="list-style-type: none"> <li>● Accounting for Bond Transactions <ul style="list-style-type: none"> <li>1. Issuing Bonds at Face Value</li> <li>2. Discount or Premium on Bonds <ul style="list-style-type: none"> <li>1) Contractual interest rate</li> <li>2) Market interest rate</li> </ul> </li> <li>3. Issuing Bonds at a Discount (할인발행)</li> <li>4. Issuing Bonds at a Premium (할증발행)</li> <li>5. Redeeming Bonds at Maturity</li> <li>6. Redeeming Bonds Before Maturity <ul style="list-style-type: none"> <li>1) Carrying value (이월가액)</li> </ul> </li> </ul> </li> <li>● Presentation and Analysis <ul style="list-style-type: none"> <li>1. Presentation</li> <li>2. Analysis</li> </ul> </li> </ul>	<p>Chapter 10. Reporting and Analyzing Liabilities</p> <p>Accounting for Bond Transactions</p> <ul style="list-style-type: none"> <li>1. Issuing Bonds at Face Value (10-13 page)</li> <li>2. Discount or Premium on Bonds (10-13 page)</li> <li>3. Issuing Bonds at a Discount (10-14 page)</li> <li>4. Issuing Bonds at a Premium (10-15 page)</li> <li>5. Redeeming Bonds at Maturity (10-17 page)</li> <li>6. Redeeming Bonds Before Maturity (10-17 page)</li> </ul> <p>Presentation and Analysis</p> <ul style="list-style-type: none"> <li>1. Presentation (10-18 page)</li> </ul>	
제 12 주	1	<ul style="list-style-type: none"> <li>2. Analysis <ul style="list-style-type: none"> <li>1) Liquidity</li> <li>2) Solvency</li> <li>3) Contingencies</li> <li>4) Off-balance-sheet financing</li> </ul> </li> <li>● Straight-Line Amortization (정액법) <ul style="list-style-type: none"> <li>1. Amortizing Bond Discount</li> <li>2. Amortizing Bond Premium</li> </ul> </li> <li>● Effective-Interest Amortization (유효이자법) <ul style="list-style-type: none"> <li>1. Amortizing Bond Discount</li> <li>2. Amortizing Bond Premium</li> </ul> </li> <li>● Accounting for Long-Term <ul style="list-style-type: none"> <li>1. Notes Payable</li> </ul> </li> </ul>	<p>Chapter 10. Reporting and Analyzing Liabilities</p> <ul style="list-style-type: none"> <li>2. Analysis (10-20 page)</li> </ul> <p>Straight-Line Amortization</p> <ul style="list-style-type: none"> <li>1. Amortizing Bond Discount (10-24 page)</li> <li>2. Amortizing Bond Premium (10-26 page)</li> </ul> <p>Effective-Interest Amortization</p> <ul style="list-style-type: none"> <li>1. Amortizing Bond Discount (10-27 page)</li> <li>2. Amortizing Bond Premium (10-29 page)</li> </ul> <p>Accounting for Long-Term</p> <ul style="list-style-type: none"> <li>1. Notes Payable (10-30 page)</li> </ul>	
	2	<p>주제: 자본의 보고 및 분석  목표: 기업의 특성 및 장단점과 주식발행과 관련 고려사항</p> <ul style="list-style-type: none"> <li>● Corporate Form of Organization <ul style="list-style-type: none"> <li>1. Characteristics of a Corporation – 기업의 특성 <ul style="list-style-type: none"> <li>1) Separate legal existence (소유주와의 구분된 실체)</li> <li>2) Limited liability of stockholders (채무에 대한 주주들의 책임)</li> </ul> </li> </ul> </li> </ul>	<p>Chapter 11. Reporting and Analyzing Stockholders' Equity</p> <p>Corporate Form of Organization</p> <ul style="list-style-type: none"> <li>1. Characteristics of a Corporation (11-3 page)</li> <li>2. Forming a Corporation (11-6 page)</li> <li>3. Stockholder Rights (11-6 page)</li> <li>4. Stock Issue</li> </ul>	

		<p>3) Transferable ownership rights (소유권 양도 용이)  4) Ability to acquire capital (자금축적 용이)  5) Continuous life (소유주와 무관한 계속기업의 유지)  5) Corporation management (소유와 경영 분리)  6) Government regulations (정부규제 많음)</p> <p>(12-2차시 계속)  7) Additional taxes  8) Other forms of business organization</p> <p>2. Forming a Corporation  3. Stockholder Rights  4. Stock Issue Considerations  1) Authorized stock  2) Issuance of stock  3) Par and No-par value stocks</p> <p>5. Corporate Capital (법인자본)  1) Paid-in capital  2) Retained earnings</p>	<p>Considerations (11-7 page)  5. Corporate Capital (11-9 page)</p>	
	3	<ul style="list-style-type: none"> <li>● Accounting for Common, Preferred, and Treasury Stock <ol style="list-style-type: none"> <li>1. Accounting for Common Stock - 보통주 회계처리 <ol style="list-style-type: none"> <li>1) Issuing par value common stock for cash</li> </ol> </li> <li>2. Accounting for Preferred Stock (우선주 회계처리)</li> <li>3. Accounting for Treasury Stock (자기주식 회계처리) <ol style="list-style-type: none"> <li>1) Purchase of treasury Stock</li> </ol> </li> </ol> </li> <li>● Cash Dividends, Stock Dividends, and Stock Splits <ol style="list-style-type: none"> <li>1. Cash Dividends (현금배당) <ol style="list-style-type: none"> <li>1) Entries for cash dividends</li> </ol> </li> <li>2. Dividend Preferences <ol style="list-style-type: none"> <li>1) Cumulative dividend</li> </ol> </li> </ol> </li> </ul>	<p>Chapter 11. Reporting and Analyzing Stockholders' Equity  Accounting for Common, Preferred, and Treasury Stock</p> <ol style="list-style-type: none"> <li>1. Accounting for Common Stock (11-11 page)</li> <li>2. Accounting for Preferred Stock (11-12 page)</li> <li>3. Accounting for Treasury Stock (11-13 page)</li> </ol> <p>Cash Dividends, Stock Dividends, and Stock Splits</p> <ol style="list-style-type: none"> <li>1. Cash Dividends (11-15 page)</li> <li>2. Dividend Preferences (11-17 page)</li> </ol>	
제 13 주	1	<ol style="list-style-type: none"> <li>3. Stock Dividends (주식배당) <ol style="list-style-type: none"> <li>1) Effects of stock dividends</li> </ol> </li> <li>4. Stock Splits</li> <li>● Presentation and Analysis <ol style="list-style-type: none"> <li>1. Retained Earnings</li> <li>2. Retained Earnings Restrictions</li> <li>3. Balance Sheet Presentation of Stockholders' Equity <ol style="list-style-type: none"> <li>1) Capital stock</li> <li>2) Additional paid-in capital</li> </ol> </li> <li>4. Analysis of Stockholders' Equity <ol style="list-style-type: none"> <li>1) Dividend record</li> <li>2) Earnings performance</li> </ol> </li> <li>5. Debt Versus Equity Decision</li> </ol> </li> </ol>	<p>Chapter 11. Reporting and Analyzing Stockholders' Equity</p> <ol style="list-style-type: none"> <li>3. Stock Dividends (11-19 page)</li> <li>4. Stock Splits (11-20 page)</li> </ol> <p>Presentation and Analysis</p> <ol style="list-style-type: none"> <li>1. Retained Earnings (11-22 page)</li> <li>2. Retained Earnings Restrictions (11-23 page)</li> <li>3. Balance Sheet Presentation of Stockholders' Equity (11-24 page)</li> <li>4. Analysis of Stockholders' Equity (11-26 page)</li> <li>5. Debt Versus Equity</li> </ol>	

		<p>주제: 현금흐름표          목표: 현금흐름의 간접법과 비간접법 사용 및 처리 과정과 감가상각비 회계처리의 연습</p> <ul style="list-style-type: none"> <li>● Usefulness and Format of the Statement of Cash Flows           <ol style="list-style-type: none"> <li>1. Usefulness of the Statement of Cash Flows</li> <li>2. Classification of Cash Flows – 현금흐름의 구분               <ol style="list-style-type: none"> <li>1) Operating activities</li> <li>2) Investing activities</li> <li>3) Financing activities</li> </ol> </li> <li>3. Significant Noncash Activities               <ol style="list-style-type: none"> <li>1) Full disclosure principle</li> </ol> </li> <li>4. Format of the Statement of Cash Flows</li> </ol> </li> <li>● Preparing the Statement of Cash Flows— Indirect Method (현금흐름표-&gt;간접법)           <ol style="list-style-type: none"> <li>1. Indirect and Direct Methods</li> <li>2. Indirect Method—Computer Services Company</li> </ol> </li> </ul>	<p>Decision (11-27 page)          Chapter 12. Statement of Cash Flows</p> <p>Usefulness and Format of the Statement of Cash Flows</p> <ol style="list-style-type: none"> <li>1. Usefulness of the Statement of Cash Flows (12-3 page)</li> <li>2. Classification of Cash Flows (12-3 page)</li> <li>3. Significant Noncash Activities (12-4 page)</li> <li>4. Format of the Statement of Cash Flows (12-5 page)</li> </ol> <p>Preparing the Statement of Cash Flows— Indirect Method</p> <ol style="list-style-type: none"> <li>1. Indirect and Direct Methods (12-7 page)</li> <li>2. Indirect Method—Computer Services Company (12-7 page)</li> </ol>	
	2	<ol style="list-style-type: none"> <li>3. Step 1: Operating Activities           <ol style="list-style-type: none"> <li>1) Depreciation expense (감가상각비)</li> <li>2) Loss on disposal of plant assets</li> <li>3) Changes to noncash current asset and current liability accounts</li> </ol> </li> <li>4. Summary of Conversion to Net Cash Provided by Operating Activities—Indirect Method           <ol style="list-style-type: none"> <li>1) Noncash changes</li> <li>2) Gains and losses</li> <li>3) Changes in current assets and current liabilities</li> </ol> </li> <li>5. Step 2: Investing and Financing Activities           <ol style="list-style-type: none"> <li>1) Land</li> <li>2) Building</li> <li>3) Equipment</li> <li>4) Bond payable</li> <li>5) Common stock</li> <li>6) Retained earnings</li> </ol> </li> </ol>	<p>Chapter 12. Statement of Cash Flows</p> <ol style="list-style-type: none"> <li>3. Step 1: Operating Activities (12-9 page)</li> <li>4. Summary of Conversion to Net Cash Provided by Operating Activities—Indirect Method (12-12 page)</li> <li>5. Step 2: Investing and Financing Activities (12-13 page)</li> </ol>	
제 14 주	1	<ol style="list-style-type: none"> <li>6. Step 3: Net Change in Cash</li> <li>● Analyzing the Statement of Cash Flows           <ol style="list-style-type: none"> <li>1. The Corporate Life Cycle (기업의 라이프 서클)               <ol style="list-style-type: none"> <li>1) Introductory phase</li> <li>2) Growth phase</li> <li>3) Maturity phase</li> <li>4) Decline phase</li> </ol> </li> <li>2. Free Cash Flow (잉여현금흐름)</li> </ol> </li> </ol>	<p>Chapter 12. Statement of Cash Flows</p> <ol style="list-style-type: none"> <li>6. Step 3: Net Change in Cash (12-14 page)</li> </ol> <p>Analyzing the Statement of Cash Flows</p> <ol style="list-style-type: none"> <li>1. The Corporate Life Cycle (12-17 page)</li> <li>2. Free Cash Flow (12-19 page)</li> </ol>	<p>과제물 제출:          매출원가는 기업의 수익성을 결정짓는 매우 중요한 요소로 재무제표의 요소들이 나타내는 중요한 회계 정보를 파악하고 분석한 정보를 토대로 재고자산의 가치와 시장가치의 변동을 이해하며 그에 따른 합리적인</p>

				의사결정을 통해 가장 적절한 방안을 채택하여 회계처리를 연습할 수 있는 과제의 출제
	2	<p>주제: 재무분석          목표: 재무제표의 분석방법과 그에 따른 비율분석법의 이해</p> <ul style="list-style-type: none"> <li>● Sustainable Income and Quality of Earnings             <ol style="list-style-type: none"> <li>1. Sustainable Income                 <ol style="list-style-type: none"> <li>1) Discontinued operations(사업폐지부문)</li> <li>2) Comprehensive income (포괄손익)</li> <li>3) Changes in accounting principle</li> </ol> </li> <li>2. Quality of Earnings (QOE) - 이익의 질                 <ol style="list-style-type: none"> <li>1) Alternative accounting methods</li> <li>2) Pro forma income - 예상되는 수익</li> <li>3) Improper recognition</li> </ol> </li> </ol> </li> </ul>	<p>Chapter 13. Financial Analysis:          The Big Picture          Sustainable Income and Quality of Earnings         <ol style="list-style-type: none"> <li>1. Sustainable Income (13-3 page)</li> <li>2. Quality of Earnings (13-7 page)</li> </ol> </p>	
	3	<ul style="list-style-type: none"> <li>● Horizontal Analysis and Vertical Analysis             <ol style="list-style-type: none"> <li>1. Horizontal Analysis (수평적 분석법)</li> <li>2. Vertical Analysis (수직적 분석법)</li> </ol> </li> <li>● Ratio Analysis (비율분석)             <ol style="list-style-type: none"> <li>1. Liquidity Ratios (유동성 비율)</li> <li>2. Solvency Ratios (지불능력 비율)</li> <li>3. Profitability Ratios (수익성 비율)</li> <li>4. Financial Analysis and Data Analytics                 <ol style="list-style-type: none"> <li>1) Financial Analysis</li> <li>2) Data Analytics</li> </ol> </li> </ol> </li> </ul>	<p>Chapter 13. Financial Analysis:          The Big Picture          Horizontal Analysis and Vertical Analysis         <ol style="list-style-type: none"> <li>1. Horizontal Analysis (13-10 page)</li> <li>2. Vertical Analysis (13-12 page)</li> </ol>         Ratio Analysis         <ol style="list-style-type: none"> <li>1. Liquidity Ratios (13-15 page)</li> <li>2. Solvency Ratios (13-16 page)</li> <li>3. Profitability Ratios (13-16 page)</li> <li>4. Financial Analysis and Data Analytics (13-17 page)</li> </ol> </p>	
제 15 주	1	기 말 고 사		
	2			
	3			