

2.4.3.1 학습과정 교재의 적합성(가/부)

학습과정명	저자명	출판연도	교재명	출판사
회계원리	Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso	2018	Accounting Principle	Wiley
첨부자료	① 교재 표지, ② 교재 목차 및 판권면			

3.1.1.1 학습목표의 적절성(점수)

학습과정명	회계원리
<p>■ 표준교육과정 교수요목 및 학습목표</p>	
표준교육과정 교수요목	학습목표
<p>본 과목은 회계학의 가장 기본이 되는 원리를 이해하고 습득하는 과목으로 중급 이상의 회계지식을 습득하기 위해 경영대학 학생들이 반드시 이수해야 할 기초과목이다. 회계 원리를 학습하여 결산재무제표를 작성할 수 있고 중급, 고급회계, 세무, 재무, 관리회계 학습을 위한 기초 지식을 습득한다. 회계의 가장 기초학문인 회계 원리로서 재무회계 기초개념과 회계의 순환과정인 거래 발생-원장기록-시산표-재무제표 작성 그리고 자산, 부채, 자본, 수익, 비용 주요계정 과목별 의미와 계산방법을 학습한다. 회계 원리를 이수한 이후에는 재무회계 및 중급회계, 관리회계를 수강할 수 있다. 본 과목을 통해 회계 원리의 기초인 회계의 기본개념을 이해할 수 있고 대차대조표, 손익계산서, 현금흐름표, 자본변동표 등의 재무제표에 대한 전반적인 이해와 계정과목별 의미, 계산방법을 이해할 수 있다.</p>	<p>본 과목에서는 회계학을 공부하는 데 필요한 계정과목들을 초보자들도 쉽게 알 수 있도록 회계의 전반적인 소개 및 최근 IFRS 기준을 반영한 회계 기준을 습득함으로써 경영 대학 또는 회계학을 공부하는 학생들이 반드시 이수해야 할 기초과목이다. 회계원리를 학습하여 기본적인 회계 거래의 발생부터 계정과목의 정리 등 나아가 재무제표의 작성 및 인식에 대한 소양을 갖출 수 있도록 하며 세계화 시대에 발맞춰 영어 용어도 함께 습득함으로써 실무에도 응용할 수 있는 기틀을 마련하는 데에 목적을 둔다. 회계의 순환과정으로 거래 발생-원장 기록-시산표-재무제표 작성 그리고 자산, 부채, 자본, 수익, 비용 주요 개정 과목별 의미와 계산 방법을 단계별로 학습한다. 이는 회계의 가장 기초적인 회계의 단계에서부터 시작하여 재무회계 및 중급회계, 관리회계 이상으로 올라갈 수 있는 디딤돌 역할을 할 수 있도록 재무제표의 전반적인 이해와 계정과목 별 의미와 계산 방법을 알기 쉽게 이해하고 학습할 수 있다.</p>
첨부자료	

3.1.1.2 수업계획의 적절성(점수)

학습과정명	회계원리			
<p>■ 주차별 수업(강의·실험·실습 등) 내용</p>				
주별	차시	수업(강의·실험·실습 등) 내용	주교재 목차	과제 및 기타 참고사항
제 1 주	1	<p>주제: 회계의 이해 목표: 회계의 기본 개념과 재무제표 구성항목의 이해</p> <p>● Accounting Activities and Users 1. Three Activities 1) Identification (인지) 2) Recording (기록) 3) Communication (보고) 2. Who Uses Accounting Data</p>	<p>Chapter 1. Accounting in Action</p> <p>Accounting Activities and Users 1. Three Activities (1-3 page) 2. Who Uses Accounting Data (1-3 page) The building blocks of</p>	<p>오리엔테이션: 과목에 대한 전반적인 소개를 통해 회계를 전혀 모르는 학생들에게도 회계에 대해 친밀감을 높이면서 주별 수업 주제 및</p>

		1) Internal Users - 관리자, 경영자 등 2) External users - 투자자, 채권자 등 ● The building blocks of accounting 1. Ethics in Financial Reporting 2. Accounting Standards - 일반기준 1) Generally Accepted Accounting Principles (GAAP) 2) Financial Accounting Standards Board (FASB)	accounting 1. Ethics in Financial Reporting (1-6 page) 2. Accounting Standards (1-6 page)	계획에 대한 설명과 학점 취득에 필요한 기본적 요건인 출석, 시험, 과제물 등에 대한 안내
	2	3) SEC (증권거래위원회) 4) IASB (International Accounting Standard Board) 3. Measurement Principles (측정원리) 1) Historical cost principle 2) Fair value principle 4. Assumptions (가정) 1) Monetary unit assumption 2) Economic entity assumption ● The accounting equation 1. Assets (자산) 2. Liabilities (부채) 3. Owner's Equity (자본) 1) Increases in owner's equity (자기자본의 증가) 2) Decreases in owner's equity (자기자본의 감소)	Chapter 1. Accounting in Action 3. Measurement Principles (1-8 page) 4. Assumptions (1-8 page) The accounting equation 1. Assets (1-11 page) 2. Liabilities (1-11 page) 3. Owner's Equity (1-11 page)	과목에 대한 주별 수업 주제 및 계획에 대한 설명과 학점 취득에 필요한 기본적 요건인 출석, 시험, 과제물 등에 대한 안내
	3	3) Purchase of supplies on credit 4) Services performed for cash 5) Purchase of advertising on cash 6) Services performed for cash and credit 7) Payment of expenses 8) Payment of accounts payable 9) Receipt of cash on account 10) Withdrawal of cash by owner 2. Summary of Transactions ● The four financial statements - 재무제표의 구분 1. Income Statement (I/S: 손익계산서) 2. Owner's equity Statement 3. Statement of Financial Position 4. Statement of cash flows (현금흐름표)	Chapter 1. Accounting in Action 2. Summary of Transactions (1-18 page) The four financial statements 1. Income Statement (1-19 page) 2. Owner's equity Statement (1-21 page) 3. Statement of Financial Position (1-21 page) 4. Statement of cash flows (1-22 page)	
제 2 주	1	주제: 회계의 처리과정 목표: 기업에서 발생하는 회계거래의 요소와 기록방법 이해 ● Accounts, Debits, and Credits 1. The account (계정) 2. Debits and Credits (차변과 대변) 1) Debit and credit procedure 2) DR./CR. procedures for assets and liabilities 3) DR./CR. procedures for owner's Equity 3. Summary of debit/credit rules ● The journal 1. The recording process 2. The Journal (분개장) 1) Journalizing (분개) 2) Simple and compound entries (단순/복합거래)	Chapter 2. The Recording Process Accounts, Debits, and Credits 1. The account (2-2 page) 2. Debits and Credits (2-3 page) 3. Summary of debit/credit rules (2-6 page) The journal 1. The recording process (2-7 page) 2. The Journal (2-8 page)	
	2	● The ledger and posting	Chapter 2. The Recording	

		<p>1. The Ledger (총계정원장)</p> <ol style="list-style-type: none"> 1) standard form of account 2. Posting (전기) 3. Chart of accounts (계정조직표) 4. The recording process illustrated 5. Summary illustration of journalizing and posting <p>● The trial balance (시산표)</p> <ol style="list-style-type: none"> 1. Limitations of a trial balance 2. Locating errors 3. Dollar signs and underlining 	<p>Process</p> <p>The ledger and posting</p> <ol style="list-style-type: none"> 1. The Ledger (2-10 page) 2. Posting (2-12 page) 3. Chart of accounts (2-13 page) 4. The recording process illustrated (2-13 page) 5. Summary illustration of journalizing and posting (2-19 page) <p>The trial balance</p> <ol style="list-style-type: none"> 1. Limitations of a trial balance (2-22 page) 2. Locating errors (2-22 page) 3. Dollar signs and underlining (2-22 page) 	
	3	<p>주제: 회계기록의 결산수정분개</p> <p>목표: 회계기록의 결산과정이 필요한 이유와 수익과 비용의 인식기준에 따른 회계처리 방법</p> <p>● Accrual-Basis Accounting and Adjusting Entries</p> <ol style="list-style-type: none"> 1. Fiscal and calendar year (회계연도와 달력연도) 2. accrual-versus cash-basis accounting 3. Recognizing revenues and expenses <ol style="list-style-type: none"> 1) Revenue recognition principle 2) Expense recognition principle 4. Types of adjusting entries <ol style="list-style-type: none"> 1) Prepaid expenses (선급비용) 2) Unearned revenues (선수수익) 3) Accrued revenues (미수수익) 4) Accrued expenses (미지급비용) 	<p>Chapter 3. Adjusting the Accounts</p> <p>Accrual-Basis Accounting and Adjusting Entries</p> <ol style="list-style-type: none"> 1. Fiscal and calendar year (3-3 page) 2. accrual-versus cash-basis accounting (3-3 page) 3. Recognizing revenues and expenses (3-3 page) 4. Types of adjusting entries (3-5 page) 	
제 3 주	1	<p>● Adjusting Entries for Deferrals (이연)</p> <ol style="list-style-type: none"> 1. Prepaid expenses (선급비용) <ol style="list-style-type: none"> 1) Supplies 2) Insurance 3) Depreciation (감가상각) 2. Unearned revenues (선수수익) <p>● Adjusting Entries for Accruals</p> <ol style="list-style-type: none"> 1. Accrued revenues 2. Accrued expenses <ol style="list-style-type: none"> 1) Accrued interest 2) Accrued salaries and wages 3. Summary of Basic relationships <p>● Adjusted Trial Balance and Financial Statements</p> <ol style="list-style-type: none"> 1. Preparing the Adjusted Trial Balance 2. Preparing Financial Statements 	<p>Chapter 3. Adjusting the Accounts</p> <p>Adjusting Entries for Deferrals</p> <ol style="list-style-type: none"> 1. Prepaid expenses (3-6 page) 2. Unearned revenues (3-10 page) <p>Adjusting Entries for Accruals</p> <ol style="list-style-type: none"> 1. Accrued revenues (3-13 page) 2. Accrued expenses (3-14 page) 3. Summary of Basic relationships (3-17 page) <p>Adjusted Trial Balance and Financial Statements</p> <ol style="list-style-type: none"> 1. Preparing the Adjusted Trial Balance (3-21 page) 2. Preparing Financial Statements (3-21 page) 	
	2	<p>주제: 회계의 순환과정</p>	<p>Chapter 4. Completing</p>	

		<p>목표: 시산표 작성방법과 기타 장부의 마감</p> <ul style="list-style-type: none"> ● The worksheet (시산표 작성법) <ol style="list-style-type: none"> 1. Steps in preparing a worksheet - 시산표 작성단계 <ol style="list-style-type: none"> 1) Trial balance on the worksheet 2) Enter the adjustments in the adjustments columns 3) Enter the adjusted balances in the adjusted trial balance columns 4) Total the statement columns and complete the worksheet 2. Preparing financial statements from a worksheet 3. Preparing adjusting entries from a worksheet ● Closing the books <ol style="list-style-type: none"> 1. Preparing closing entries – 마감분개의 처리 	<p>the Accounting Cycle</p> <p>The worksheet</p> <ol style="list-style-type: none"> 1. Steps in preparing a worksheet (4-3 page) 2. Preparing financial statements from a worksheet (4-10 page) 3. Preparing adjusting entries from a worksheet (4-11 page) <p>Closing the books</p> <ol style="list-style-type: none"> 1. Preparing closing entries (4-12 page) 	
	3	<ol style="list-style-type: none"> 2. Posting closing entries 3. Preparing posting-closing trial balance <ul style="list-style-type: none"> ● The Accounting Cycle and Correcting Entries <ol style="list-style-type: none"> 1. Summary of the accounting cycle 2. Reversing entries 3. Correcting entries ● Classified Statement of Financial Position <ol style="list-style-type: none"> 1. Intangible assets (무형자산) 2. Property, Plant, and Equipment (유형자산) 3. Long-term investments (장기투자) 4. Current assets (유동자산) 5. Owner's equity (자본) 6. Non-Current Liabilities (비유동부채) 7. Current Liabilities 	<p>Chapter 4. Completing the Accounting Cycle</p> <ol style="list-style-type: none"> 2. Posting closing entries (4-14 page) 3. Preparing trial balance (4-16 page) <p>The Accounting Cycle</p> <ol style="list-style-type: none"> 1. Summary of the cycle (4-19 page) 2. Reversing entries (4-19 page) 3. Correcting entries (4-19 page) <p>Classified Statement of Financial Position</p> <ol style="list-style-type: none"> 1. Intangible assets (4-24 page) 2. PPE (4-25 page) 3. LTI (4-25 page) 4. Current assets (4-25 page) 5. equity (4-26 page) 6. NCL (4-27 page) 7. Current Liabilities (4-27 page) 	
제 4 주	1	<p>주제: 상품매개기업의 회계처리</p> <p>목표: 판매회사의 매출원가의 결정방법과 상품매입과정의 처리 과정</p> <ul style="list-style-type: none"> ● Merchandising Operations and Inventory Systems <ol style="list-style-type: none"> 1. Operating cycles 2. Flow of costs <ol style="list-style-type: none"> 1) Perpetual system (계속기록법) 2) Periodic system (실사법) 3) Advantages of the Perpetual system ● Record purchases under a perpetual systems <ol style="list-style-type: none"> 1. Freight costs (운송비) <ol style="list-style-type: none"> 1) Freight costs incurred by the buyer 2) Freight costs incurred by the seller 	<p>Chapter 5. Accounting for Merchandising Operations</p> <p>Merchandising Operations and Inventory Systems</p> <ol style="list-style-type: none"> 1. Operating cycles (5-3 page) 2. Flow of costs (5-4 page) <p>Record purchases under a perpetual system</p> <ol style="list-style-type: none"> 1. Freight costs (5-8 page) 2. Purchase returns and allowances (5-9 page) 	

		2. Purchase returns and allowances	3. Purchase discounts (5-9 page) 4. Summary of Purchasing transactions (5-10 page) Recording Sales Under a Perpetual System 1. Sales returns and allowances (5-12 page) 2. Sales discounts (5-13 page)
	2	<ul style="list-style-type: none"> ● Recording Sales Under a Perpetual System <ol style="list-style-type: none"> 1. Sales returns and allowances 1. Sales discoun ● The Accounting Cycle for a Merchandising Company - 판매회사의 회계주기 적용 <ol style="list-style-type: none"> 1. Adjusting entries 2. Closing entries (마감분개) 3. Summary of merchandising company ● Financial Statement for a Merchandiser <ol style="list-style-type: none"> 1. Income statement <ol style="list-style-type: none"> 1) income statement presentation of sales 2) Gross Profit (매출총이익) 3) Operating expenses and net income 4) Non-operating activities 2. Classified statement of financial position 	Chapter 5. Accounting for Merchandising Operations Recording Sales Under a Perpetual System 1. Sales returns and allowances (5-12 page) 2. Sales discounts (5-13 page) The Accounting Cycle for a Merchandising Company 1. Adjusting entries (5-15 page) 2. Closing entries (5-15 page) 3. Summary of merchandising company (5-16 page) Financial Statement for a Merchandiser 1. Income statement (5-17 page) 2. Classified statement of financial position (5-21 page)
	3	<p>주제: 재고자산의 분류 목표: 분류 및 단가결정의 따른 처리방법과 재고오류가 재무제표에 미치는 영향</p> <ul style="list-style-type: none"> ● Classifying and Determining Inventory <ol style="list-style-type: none"> 1. Classify inventory 재고의 분류 2. Determining inventory quantities <ol style="list-style-type: none"> 1) Taking a physical inventory 2) Determining ownership of goods ● Inventory Methods and Financial Effects <ol style="list-style-type: none"> 1. Specific identification 2. Cost flow assumptions <ol style="list-style-type: none"> 1) FIFO (선입선출법) 2) LIFO (후입선출법) 3) Average cost 	Chapter 6. Inventories Classifying and Determining Inventory 1. Classify inventory (6-2 page) 2. Determining inventory quantities (6-4 page) Inventory Methods and Financial Effects 1. Specific identification (6-7 page) 2. Cost flow assumptions (6-7 page)
제 5 주	1	3. Financial statement and tax effects of cost flow methods 1) Income statement effects 2) Balance sheet effect 3) tax effects	Chapter 6. Inventories 3. Financial statement and tax effects of cost flow methods (6-11 page)

		<p>4. Using inventory cost flow methods consistently</p> <ul style="list-style-type: none"> ● Effects of Inventory Errors - 재고오류가 재무제표에 미치는 영향 <ol style="list-style-type: none"> 1. Income statements effects 2. Statement of financial position effects ● Inventory Statement Presentation and Analysis <ol style="list-style-type: none"> 1. Presentation 2. Lower-of-cost-or-net realizable 3. Analysis 	<p>4. Using inventory cost flow methods consistently (6-12 page)</p> <p>Effects of Inventory Errors</p> <ol style="list-style-type: none"> 1. Income statements effects (6-13 page) 2. Statement of financial position effects (6-14 page) <p>Inventory Statement Presentation and Analysis</p> <ol style="list-style-type: none"> 1. Presentation (6-15 page) 2. Lower-of-cost-or-net realizable (6-15 page) 3. Analysis (6-16 page) 	
	2	<p>주제: 기초회계 정보시스템의 이해 목표: 정보시스템의 종류와 분개와 분개장의 개념과 총계정원장의 이해</p> <ul style="list-style-type: none"> ● Basic Accounting Information System <ol style="list-style-type: none"> 1. Computerized accounting systems (전산회계제도) <ol style="list-style-type: none"> 1) Choosing a software package 2) Entry-level software 2. Manual accounting systems ● Subsidiary Ledgers <ol style="list-style-type: none"> 1. Subsidiary ledgers example 2. Advantages of subsidiary ledgers ● Special Journals <ol style="list-style-type: none"> 1. Sales journal (매출분개장) <ol style="list-style-type: none"> 1) journalizing credit sales 2) Posting the sales journal 3) Proving the ledgers 4) Advantages of the sales journal 	<p>Chapter 7. Accounting Information Systems</p> <p>Basic Accounting Information System</p> <ol style="list-style-type: none"> 1. Computerized accounting systems (7-3 page) 2. Manual accounting systems (7-4 page) <p>Subsidiary Ledgers</p> <ol style="list-style-type: none"> 1. Subsidiary ledgers example (7-6 page) 2. Advantages of subsidiary ledgers (7-7 page) <p>Special Journals</p> <ol style="list-style-type: none"> 1. Sales journal (7-9 page) 	
	3	<ol style="list-style-type: none"> 2. Cash receipts journal (현금영수증분개) <ol style="list-style-type: none"> 1) Journalizing cash receipts transactions 2) Posting the cash receipts journal 3) Proving the ledgers 3. Purchase journal <ol style="list-style-type: none"> 1) Journalizing credit purchases of merchandise 2) Posting the purchases journal 3) Expanding the purchases journal 4. Cash payments journal (현금지급분개장) <ol style="list-style-type: none"> 1) Journalizing cash payments transactions 2) Posting the cash payments journal 5. Effects of special journals on the general journal 6. Cyber security: A final comment 	<p>Chapter 7. Accounting Information Systems</p> <ol style="list-style-type: none"> 2. Cash receipts journal (7-11 page) 3. Purchase journal (7-14 page) 4. Cash payments journal (7-17 page) 5. Effects of special journals on the general journal (7-19 page) 6. Cyber security: A final comment (7-20 page) 	
제 6 주	1	<p>주제: 분식, 내부통제, 그리고 현금통제 목표: 내부통제 활동의 원칙과 현금영수증 통제방법의 이해</p> <ul style="list-style-type: none"> ● Fraud and Internal Control <ol style="list-style-type: none"> 1. Fraud (분식) 2. Internal control (내부통제) 3. Principles of internal control activities 	<p>Chapter 8. Fraud, Internal Control, and Cash</p> <p>Fraud and Internal Control</p> <ol style="list-style-type: none"> 1. Fraud (8-3 page) 2. Internal control (8-3 page) 	

		<ul style="list-style-type: none"> 1) Establishment of responsibility 2) Segregation of duties 3) Documentation procedures 4) Physical controls 5) Independent internal verification 6) Human resource controls 4. Limitations of internal control (내부통제의 한계) <ul style="list-style-type: none"> ● Cash Control 1. cash receipts controls (현금영수증 통제) 	<ul style="list-style-type: none"> 3. Principles of internal control activities (8-4 page) 4. Limitations of internal control (8-10 page) Cash Control <ul style="list-style-type: none"> 1. cash receipts controls (8-11 page) 	
	2	<ul style="list-style-type: none"> 2. Cash disbursements controls 3. Petty cash fund ● Control Features of a Bank Account <ul style="list-style-type: none"> 1. Making bank deposits (은행예금) 2. Writing checks 3. Electronic funds transfer(EFT) system 4. Bank statements (입출금내역서) 1) Debit, Credit memorandum 5. Reconciling the bank account <ul style="list-style-type: none"> 1) Reconciliation procedure 2) Bank reconciliation illustrated 3) Entries from bank reconciliation ● Reporting of Cash <ul style="list-style-type: none"> 1. Cash equivalents (현금성자산) 2. Restricted cash (사용제한된 현금) 	<ul style="list-style-type: none"> Chapter 8. Fraud, Internal Control, and Cash 2. Cash disbursements controls (8-13 page) 3. Petty cash fund (8-15 page) Control Features of a Bank Account <ul style="list-style-type: none"> 1. Making bank deposits (8-18 page) 2. Writing checks (8-19 page) 3. Electronic funds transfer(EFT) system (8-20 page) 4. Bank statements (8-20 page) 5. Reconciling the bank account (8-21 page) Reporting of Cash <ul style="list-style-type: none"> 1. Cash equivalents (8-26 page) 2. Restricted cash (8-26 page) 	
	3	<p>주제: 채권의 회계처리 목표: 채권의 종류와 매출채권과 수취채권의 가치와 처분방법의 이해</p> <ul style="list-style-type: none"> ● Recognition of Accounts Receivable <ul style="list-style-type: none"> 1. Type of Receivable 2. Recognizing accounts receivable ● Valuation and Disposition of Accounts Receivable <ul style="list-style-type: none"> 1. Valuing accounts receivable <ul style="list-style-type: none"> 1) Direct write-off (직접차감법) method for uncollectible accounts 2) Allowance method (충당금설정법) for uncollectible accounts 2. Disposing of accounts receivable <ul style="list-style-type: none"> 1) Sale of receivables 2) Credit card sales 	<ul style="list-style-type: none"> Chapter 9. Accounting for Receivables Recognition of Accounts Receivable accounts receivable <ul style="list-style-type: none"> 1. Type of Receivable (9-3 page) 2. Recognizing accounts receivable (9-3 page) Valuation and Disposition of Accounts Receivable <ul style="list-style-type: none"> 1. Valuing accounts receivable (9-5 page) 2. Disposing of accounts receivable (9-11 page) 	
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		<ul style="list-style-type: none"> 5. Disposing of notes receivable <ul style="list-style-type: none"> 1) honor of notes receivable 2) Accrual of investment receivable 3) Dishonor of notes receivable 4) Sale of notes receivable ● Presentation and Analysis <ul style="list-style-type: none"> 1. Presentation 2. Analysis 	<ul style="list-style-type: none"> maturity date (9-14 page) 2. Computing interest (9-15 page) 3. Recognizing notes receivable (9-15 page) 4. Valuing notes receivable (9-16 page) 5. Disposing of notes receivable (9-16 page) Presentation and Analysis <ul style="list-style-type: none"> 1. Presentation (9-19 page) 2. Analysis (9-19 page) 	
	2	주제: 무형자산 목표: 무형자산 정의 및 종류와 감가상각법 및 처분의 이해 <ul style="list-style-type: none"> ● Plant Asset Expenditures <ul style="list-style-type: none"> 1. Determining the cost of plant assets (취득원가 결정) <ul style="list-style-type: none"> 1) Land 2) Land improvements 3) Buildings 4) Equipment 2. Expenditures during useful life ● Depreciation Methods <ul style="list-style-type: none"> 1. Factors in computing depreciation 2. Depreciation methods <ul style="list-style-type: none"> 1) Straight-line method (정액법) 2) Units-of-activity method (생산량비례법) 3) Declining-balance method (체감상각법) 3. Comparison of method 4. Depreciation and income tax 	Chapter 10. Plant Assets, Natural Resources, and Intangible Assets Plant Asset Expenditures <ul style="list-style-type: none"> 1. Determining the cost of plant assets (10-3 page) 2. Expenditures during useful life (10-5 page) Depreciation Methods <ul style="list-style-type: none"> 1. Factors in computing depreciation (10-8 page) 2. Depreciation methods (10-8 page) <ul style="list-style-type: none"> 3. Comparison of method (10-13 page) 4. Depreciation and income tax (10-13 page) 	
	3	<ul style="list-style-type: none"> ● Plant Asset Disposals <ul style="list-style-type: none"> 1. Retirement of plant asset 2. Sale of plant asset <ul style="list-style-type: none"> 1) Gain on sale 2) Loss on sale ● Natural Resources and Intangible Assets <ul style="list-style-type: none"> 1. Natural resources (천연자원) 2. Intangible assets <ul style="list-style-type: none"> 1) Patents (특허권) 2) Copyrights (저작권) 3) Trademarks and trade names (상표권) 4) Franchises (프랜차이즈) 5) Goodwill (영업권) ● Statement Presentation and Analysis <ul style="list-style-type: none"> 1. Presentation 2. Analysis 	Chapter 10. Plant Assets, Natural Resources, and Intangible Assets Plant Asset Disposals <ul style="list-style-type: none"> 1. Retirement of plant asset (10-16 page) 2. Sale of plant asset (10-16 page) Natural Resources and Intangible Assets <ul style="list-style-type: none"> 1. Natural resources (10-18 page) 2. Intangible assets (10-20 page) Statement Presentation and Analysis <ul style="list-style-type: none"> 1. Presentation (10-23 page) 2. Analysis (10-24 page) 	
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	1	<p>주제: 유동부채와 급여 회계처리 목표: 유동부채의 기본적인 특징과 부채의 구분과 종류 및 급여의 회계처리와 세금 처리방법</p> <ul style="list-style-type: none"> ● Accounting for Current Liabilities <ol style="list-style-type: none"> 1. What is a current liability? 2. Notes payable (지급어음) 3. Value-added sales taxes payable 4. Unearned Revenues 5. Current Maturities of Long-Term Debt ● Reporting and Analyzing Current Liabilities <ol style="list-style-type: none"> 1. Reporting Uncertainty (보고서 불확실성) <ol style="list-style-type: none"> 1) Reporting a contingent liability 2. Reporting of Current Liabilities 3. Analysis of Current Liabilities 	<p>Chapter 11. Current Liabilities and Payroll Accounting</p> <p>Accounting for Current Liabilities</p> <ol style="list-style-type: none"> 1. What is a current liability? (11-2 page) 2. Notes payable (11-3 page) 3. Value-added sales taxes payable (11-4 page) 4. Unearned Revenues (11-5 page) 5. Current Maturities of Long-Term Debt (11-7 page) <p>Reporting and Analyzing Current Liabilities</p> <ol style="list-style-type: none"> 1. Reporting Uncertainty (11-8 page) 2. Reporting of Current Liabilities (11-9 page) 3. Analysis of Current Liabilities (11-10 page) 	
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	3	<p>주제: Partnerships의 회계처리 목표: Partnerships의 종류와 장단점을 이해하고 당기순손익 처리 및 정리방법</p> <ul style="list-style-type: none"> ● Forming a Partnership <ol style="list-style-type: none"> 1. Characteristics of Partnerships <ol style="list-style-type: none"> 1) Association of individuals 2) Mutual agency 3) Limited life 4) Unlimited liability 2. Organizations with Partnership Characteristics <ol style="list-style-type: none"> 1) Limited partnership 2) Limited liability partnership 3) Limited liability companies 3. Advantages and Disadvantages of Partnerships 4. The Partnership Agreement 5. Accounting for a Partnership Formation 	<p>Chapter 12. Accounting for Partnerships</p> <p>Forming a Partnership</p> <ol style="list-style-type: none"> 1. Characteristics of Partnerships (12-3 page) 2. Organizations with Partnership Characteristics (12-3 page) 3. Advantages and Disadvantages of Partnerships (12-5 page) 4. The Partnership Agreement (12-6 page) 5. Accounting for a Partnership Formation (12-6 page) 	
제 10 주	1	<ul style="list-style-type: none"> ● Accounting for Net Income or Net Loss <ol style="list-style-type: none"> 1. Dividing Net Income or Net Loss <ol style="list-style-type: none"> 1) Closing entries 	<p>Chapter 12. Accounting for Partnerships</p>	

		<ul style="list-style-type: none"> 2) Income ratios 3) Salaries, interest, and remainder on a fixed ratio <p>2. Partnership Financial Statements</p> <ul style="list-style-type: none"> ● Liquidation of a Partnership 1. No Capital Deficiency 1) Schedule of cash payments 2. Capital Deficiency 1) Payment of deficiency 2) Nonpayment of deficiency 	<p>Accounting for Net Income or Net Loss</p> <ul style="list-style-type: none"> 1. Dividing Net Income or Net Loss (12-8 page) 2. Partnership Financial Statements (12-11 page) <p>Liquidation of a Partnership</p> <ul style="list-style-type: none"> 1. No Capital Deficiency (12-13 page) 2. Capital Deficiency (12-15 page) 	
	2	<p>주제: Corporations의 조직 및 자본 주식 거래 목표: 기업의 성격 장단점과 주식발행과 관련 고려 사항</p> <ul style="list-style-type: none"> ● The Corporate Form of Organization 1. Characteristics of a Corporation - 기업의 성격 1) Separate legal existence (소유주와 구분) 2) Limited liability of stockholders (유한책임) 3) Transferable ownership rights (소유권 양도 용이) 4) Ability to acquire capital (자금조달) 5) Continuous life (계속기업 유지) 6) Corporation management (소유경영분리) 7) Government regulations (정부규제) 8) Additional taxes (추가세금) <p>2. Forming a Corporation</p>	<p>Chapter 13. Corporations: Organization and Capital stock transactions</p> <p>The Corporate Form of Organization</p> <ul style="list-style-type: none"> 1. Characteristics of a Corporation (13-3 page) 2. Forming a Corporation (13-5 page) 	
	3	<ul style="list-style-type: none"> 3. Stockholder Rights (주주권) 4. Stock Issue Considerations 5. Corporate Capital (법인자본) <ul style="list-style-type: none"> ● Accounting for Share Transactions 1. Accounting for ordinary shares 2. Accounting for preference shares <ul style="list-style-type: none"> ● Accounting for Treasury Shares 1. Purchase of Treasury Stock (자기주식 발행) 2. Disposal of Treasury Stock (자기주식의 처분) 1) Sale of treasury Stock above cost 2) Sale of treasury Stock below cost <ul style="list-style-type: none"> ● Statement Presentation of Equity 	<p>Chapter 13. Corporations: Organization and Capital stock transactions</p> <ul style="list-style-type: none"> 3. Stockholder Rights (13-5 page) 4. Stock Issue Considerations (13-7 page) 5. Corporate Capital (13-9 page) <p>Accounting for Share Transactions</p> <ul style="list-style-type: none"> 1. Accounting for ordinary shares (13-10 page) 2. Accounting for preference shares (13-12 page) <p>Accounting for Treasury Shares</p> <ul style="list-style-type: none"> 1. Purchase of Treasury Stock (13-13 page) 2. Disposal of Treasury Stock (13-14 page) <p>Statement Presentation of Equity (13-16 page)</p>	
제 11 주	1	<p>주제: Corporations의 배당금, 이익잉여금, 그리고 손익보고 목표: 기업 주식의 구분과 의의 및 각각의 배당금 및 이익잉여금의 발행방법에 대한 학습</p> <ul style="list-style-type: none"> ● Cash Dividends 	<p>Chapter 14. Corporations: Dividends, Retained Earnings, and Income Reporting</p> <p>Cash Dividends</p>	

		<p>1. Accounting for cash dividends (현금 배당금)</p> <p>1) Entries for cash dividends</p> <p>2. Dividend Preferences</p> <p>1) Cumulative dividend</p> <p>2) Allocating cash dividends between preferred and common stock</p> <p>● Share Dividends and Splits</p> <p>1. Share Dividends (주식 배당금)</p> <p>1) Entries for stock dividends</p> <p>2) Effects of stock dividends</p> <p>2. Stock Splits (주식분할)</p>	<p>1. Accounting for cash dividends (14-2 page)</p> <p>2 Dividend Preferences (14-4 page)</p> <p>Share Dividends and Splits</p> <p>1. Share Dividends (14-7 page)</p> <p>2. Stock Splits (14-9 page)</p>	
	2	<p>● Retained Earnings Statement and Equity Section</p> <p>1. Retained Earnings (이익잉여금)</p> <p>1) Retained earnings restrictions (이익잉여금의 제한)</p> <p>2) Prior period adjustments (전기오류수정손익)</p> <p>3) Retained earnings statement</p> <p>2. Statement Presentation and Analysis</p> <p>1) Presentation</p> <p>2) Analysis</p> <p>● Corporation Income Statements</p> <p>1. Income Statement Presentation</p> <p>2. Income Statement Analysis</p> <p>1) EPS and preferred dividends</p>	<p>Chapter 14. Corporations: Dividends, Retained Earnings, and Income Reporting</p> <p>Retained Earnings Statement and Equity Section</p> <p>1. Retained Earnings (14-11 page)</p> <p>2. Statement Presentation and Analysis (14-14 page)</p> <p>Corporation Income Statements</p> <p>1. Income Statement Presentation (14-15 page)</p> <p>2. Income Statement Analysis (14-16 page)</p>	
	3	<p>주제: 고정부채</p> <p>목표: 사채의 종류와 회계 처리과정의 이해</p> <p>● Overview of Bonds</p> <p>1. Types of Bonds (사채의 종류)</p> <p>1) Secured and unsecured bonds (담보와 무담보 사채)</p> <p>2) Convertible and callable bonds (전환과 수의상환사채)</p> <p>2. Issuing Procedures</p> <p>3. Bond Trading</p> <p>4. Determining the Market Price of a Bond</p> <p>● Bond Transactions</p> <p>1. Issuing Bonds at Face Value</p> <p>2. Discount or Premium on Bonds</p> <p>3. Issuing Bonds at a Discount (할인발행)</p> <p>4. Issuing Bonds at a Premium (할증발행)</p>	<p>Chapter 15. Long-Term Liabilities</p> <p>Overview of Bonds</p> <p>1. Types of Bonds (5-3 page)</p> <p>2. Issuing Procedures (5-3 page)</p> <p>3. Bond Trading (5-3 page)</p> <p>4. Determining the Market Price of a Bond (5-4 page)</p> <p>Bond Transactions</p> <p>1. Issuing Bonds at Face Value (5-6 page)</p> <p>2. Discount or Premium on Bonds (5-7 page)</p> <p>3. Issuing Bonds at a Discount (5-8 page)</p> <p>4. Issuing Bonds at a Premium (5-8 page)</p>	
제 12 주	1	<p>5. Redeeming and Converting Bonds</p> <p>1) Redeeming and at maturity (만기상환=액면상환)</p> <p>2) Redeeming bonds before maturity (조기상환)</p> <p>3) Converting bonds into common stock</p> <p>● Accounting for Non-Current Liabilities</p>	<p>Chapter 15. Long-Term Liabilities</p> <p>5. Redeeming and Converting Bonds (5-10 page)</p> <p>Accounting for</p>	

		<ul style="list-style-type: none"> 1. Long-Term Notes Payable (만기지급어음) 2. Lease liabilities <p>● Reporting and Analyzing Non-Current Liabilities</p> <ul style="list-style-type: none"> 1. Presentation 2. Analysis 3. Debt and Equity Financing 	<p>Non-Current Liabilities</p> <ul style="list-style-type: none"> 1. Long-Term Notes Payable (5-11 page) 2. Lease liabilities (5-13 page) <p>Reporting and Analyzing Non-Current Liabilities</p> <ul style="list-style-type: none"> 1. Presentation (5-14 page) 2. Analysis (5-14 page) 3. Debt and Equity Financing (5-15 page) 	
	2	<p>주제: 투자자산 목표: 기업이 투자하는 이유와 보유목적에 따른 증권투자의 회계처리방법</p> <p>● Debt Investments</p> <ul style="list-style-type: none"> 1. Why Corporations Invest? 2. Accounting for Debt Investments 1) Recording acquisition of bonds 2) Recording bond interest 3) Recording sale of bonds <p>● Share Investments</p> <ul style="list-style-type: none"> 1. Holdings of Less than 20% 1) Recording acquisition of stock investments 2) Recording dividends 3) Recording sale of stock 	<p>Chapter 16. Investments</p> <p>Debt Investments</p> <ul style="list-style-type: none"> 1. Why Corporations Invest (16-2 page) 2. Accounting for Debt Investments (16-4 page) <p>Share Investments</p> <ul style="list-style-type: none"> 1. Holdings of Less than 20% (16-6 page) 	
	3	<ul style="list-style-type: none"> 2. Holdings Between 20% and 50% 1) Recording acquisition of stock 2) Recording revenue and dividends 3. Holdings of More than 50% <p>● Valuing and Reporting Investments</p> <ul style="list-style-type: none"> 1. Categories of Securities 1) Trading securities 2) Available-for-sale securities 2. Balance Sheet Presentation 1) Short-term investments 2) Long-term investments 3. Presentation of Realized and Unrealized Gain or Loss 4. Classified Balance Sheet 	<p>Chapter 16. Investments</p> <ul style="list-style-type: none"> 2. Holdings Between 20% and 50% (16-7 page) 3. Holdings of More than 50% (16-8 page) <p>Valuing and Reporting Investments</p> <ul style="list-style-type: none"> 1. Categories of Securities (16-10 page) 2. Balance Sheet Presentation (16-16 page) 3. Presentation of Realized and Unrealized Gain or Loss (16-17 page) 4. Classified Balance Sheet (16-17 page) 	
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		<p>Flows—Indirect Method</p> <ol style="list-style-type: none"> 1. Indirect and Direct Methods 2. Indirect Method—Computer Services Company 3. Step 1: Operating Activities <ol style="list-style-type: none"> 1) Determine net cash provided/used by operating activities 	<p>4. Format of the Statement of Cash Flows (17-5 page)</p> <p>Preparing the Statement of Cash Flows—Indirect Method</p> <ol style="list-style-type: none"> 1. Indirect and Direct Methods (17-8 page) 2. Indirect Method—Computer Services Company (17-8 page) 3. Step 1: Operating Activities (17-9 page) 	
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	3	<ul style="list-style-type: none"> ● Using Cash Flows to Evaluate a Company <ol style="list-style-type: none"> 1. Free Cash Flow ● Statement of Cash Flows—Direct Method (현금흐름의 간접법 사용) <ol style="list-style-type: none"> 1. Step 1: Operating Activities <ol style="list-style-type: none"> 1) Determine net cash provided/used by operating activities 2. Step 2: Investing and Financing Activities <ol style="list-style-type: none"> 1) Analyze changes in noncurrent asset and liability accounts 2) Statement of cash flows 3. Step 3: Net Change in Cash <ol style="list-style-type: none"> 1) Compare the net change in cash on the statement of cash flows 	<p>Chapter 17. Statement of Cash Flows</p> <p>Using Cash Flows to Evaluate a Company</p> <ol style="list-style-type: none"> 1. Free Cash Flow (17-17 page) Statement of Cash Flows—Direct Method <ol style="list-style-type: none"> 1. Step 1: Operating Activities (17-21 page) 2. Step 2: Investing and Financing Activities (17-25 page) 3. Step 3: Net Change in Cash (17-26 page) 	
제 14 주	1	<p>주제: 재무제표 분석</p> <p>목표: 기본적인 재무제표의 분석방법과 그에 따른 비율분석법의 이해</p> <ul style="list-style-type: none"> ● Basics of Financial Statement Analysis <ol style="list-style-type: none"> 1. Need for Comparative Analysis 2. Tools of Analysis (분석방법) <ol style="list-style-type: none"> 1) Horizontal Analysis 2) Vertical Analysis 3) Ratio Analysis 3. Horizontal Analysis (수평분석) <ol style="list-style-type: none"> 1) Balance sheet 2) Income statement 3) Retained earning statement 4. Vertical Analysis (수직분석) <ol style="list-style-type: none"> 1) Balance sheet 	<p>Chapter 18. Financial Statement Analysis</p> <p>Basics of Financial Statement Analysis statements</p> <ol style="list-style-type: none"> 1. Need for Comparative Analysis (18-3 page) 2. Tools of Analysis (18-3 page) 3. Horizontal Analysis (18-3 page) 4. Vertical Analysis (18-6 page) 	

		2) Income statement		과제 출제용: - 회계원리의 주요항목인 기업에서 발생하는 거래의 결과를 기록하여 차변과 대변을 각각 기록함으로써 비교와 오류를 예방할 수 있는 분개장을 작성하는 기준으로 단순거래와 복합거래가 포함된 처리방식과 회계처리가 된 계정과목의 증가와 감소 및 잔액을 이해하고 설명을 서술할 수 있도록 하여 각각의 주요 계정과목별로 명확히 숙지할 수 있는 과제의 출제
	2	<ul style="list-style-type: none"> ● Ratio Analysis 1. Liquidity Ratios (유동성비율) 1) Current ratio (유동비율) 2) Acid-test ratio 3) Accounts receivable turnover 4) Inventory turnover (재고자산비율) 2. Profitability Ratios (수익성비율) 1) Profit margin (이익률) 2) Asset Turnover 3) Return on assets 4) Return on common stockholders' equity 	<p>Chapter 18. Financial Statement Analysis</p> <p>Ratio Analysis</p> <p>1. Liquidity Ratios (18-9 page)</p> <p>2. Profitability Ratios (18-13 page)</p>	
	3	<ul style="list-style-type: none"> 5) Earnings per share (EPS) (주당순이익) 6) Price-earnings ratio (주가수익비율) 7) Payout ratio (배당성향) 3. Solvency Ratios (상환비율) 1) Debt to assets ratio (부채구성비율) 2) Time interest earned (이자보상비율) 4. Summary of Ratios ● Sustainable Income 1. Discontinued Operations 2. Comprehensive Income 1) Illustration of other comprehensive income 2) Format 3) Complete statement of comprehensive income 	<p>Chapter 18. Financial Statement Analysis</p> <p>3. Solvency Ratios (18-16 page)</p> <p>4. Summary of Ratios (18-18 page)</p> <p>Sustainable Income</p> <p>1. Discontinued Operations (18-21 page)</p> <p>2. Comprehensive Income (18-22 page)</p>	
제 15 주	1	기 말 고 사		
	2			
	3			