학습과정 교재

학습과정명	저자명	출판연도	교재명	출판사
회계정보시스템 I	B. Romney	2020	Accounting Information Systems	Pearson
첨부자료	① 교재 표지, ② 교재 목차 및 판권면			

학습목표

학습과정명	회계정보시스템 I

■ 표준교육과정 교수요목 및 학습목표

표준교육과정 교수요목	학습목표
정보시스템의 발달로 기업에서 활용되는 회계정보시스템의 발전배경과 개념에 대해 알아보고 특히, 대부분의 기업들이 도입해 활용하고 있는 ERP를 중심으로 정보프로세스의 흐름에 대한 이해와 더불어 SAP R/3 프로그램을 통해 활용해 봄으로써 회계정보시스템을 이해하고 활용하는 데 그 목표를 둔다. 향후 정보시스템의 발전 형태인 SCM과의 연계된 회계정보시스템에 대한 학습을 통해 단순히 회계업무 담당자의 역할뿐만 아니라 정보 활용능력을 갖춘 회계담당자에게 필요한 역할과 지식 등에 대해 학습한다. 기업의 재무 데이터를 주로 컴퓨터를 이용해 일정한 계산 방법으로 기록하고 정보화한 내용을 정리하여 이용자에게 전달하는 시스템인 회계정보시스템(AIS)에 대해 이해할 수 있고 ERP중심의 정보프로세스에 대해 설명할 수 있다.	컴퓨터 프로그램과 정보기술의 발달로 인한 기업의 경영 전반 시스템의 전산화와 더불어 탄생된 회계정보시스템의 생성 배경을 이해하고, 많은 기업들이 사용하고 있는 ERP 시스템의 특성과 프로세스 전반에 대한 지식을 습득한다. 또한, ERP 시스템의 대표적인 상용화 버전인 SAP R/3 프로그램의 성공 배경과 특징 및 세부적 기능에 대한 학습을 통해 회계정보시스템의 기업에서의 주요 역할과 실제 활용 방법에 대한 지식을 보유할 수 있도록 한다. 현재 ERP 시스템의 지속적인 시장성 증가와 더불어 향상된 ERP II 시스템에 새롭게 추가되고 있는 중요 요소인 CRM 및 SCM 등의 확장된 회계정보시스템의 영역을 이해하고, 기업의 모든 재무 관련 정보의 입력, 출력, 및 정보화에 대한 지식의 습득을 통해 회계정보 시스템 전반의 모든 정보프로세스를 이해할 수 있도록 한다.
첨부자료	

수업계획

학습과정명	회계정보시스템 I

■ 주차별 수업(강의·실험·실습 등) 내용

주별	차시	수업(강의·실험·실습 등) 내용	과제 및 기타 참고사항	
제 1 주	1	※ 오리엔테이션 : 회계정보시스템의 전반적인 강의 계획을 설명하고 학습과정에 대한 기본적인 소개 및 강의 계획표에 따른 강의 진행방식 및 출석, 중간/기말, 과제물에 대한 설명을 진행 1. 강의 주제 : Accounting Information Systems: Overview. 2. 강의 목표 : 1) Distinguish data from information, discuss the characteristics of useful information, and explain how to determine the value of information 2) Explain the decisions an organization makes, the information needed to make them, and the major business processes present in most companies 3) Explain how an accounting information system(AIS) adds value	(1) 과제물 안내. ① 내용 및 방법 : 사전에 선정한 5가지 주제 중 현재 시점에서 가장 유용한 주제를 선정하여 안내. ② 제출 주차 : 15주차까지 ③ 선정 주제 : - AIS 시스템의 핵심 키워드 및 그 정의 매칭 - The Objectives, strategy and Benefits of CRM/SCM - Protecting Confidentiality and Privacy Process - Outsourcing Options : Payroll service Bureaus and Professional Employer Organization etc.	

		to an organization, how it affects and is affected by corporate strategy, and its role in a value chain 3. 강의 세부 내용 1) Introduction 2) Information needs and Business Process. - Information Needs - Business Processes 3) Accounting Information System - How an AIS can Add Value to and Organization - The AIS and Block chain - The AIS and Corporate Strategy - The Role of the AIS in the Value Chain	- Describe the basic business activities in Revenue, Expenditure, Production cycle. (2) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 1] ③ Handout (3) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (4) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리 ③ 핵심 문제 풀이	
	2	1. 강의 주제 : The Overview of Transaction Processing and Enterprise Planning Systems (1) 2. 강의 목표 : 1) Describe the data processing cycle used process transactions 2) Discuss how organizations use enterprise resource planning(ERP) systems 3. 강의 세부 내용 : 1) Introduction 2) Transaction Processing : Data processing cycle 3) Data input 4) Data storage	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 2] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리 ③ 핵심 문제 풀이	
	3	1. 강의 주제 : The Overview of Transaction Processing and Enterprise Planning Systems (2) 2. 강의 목표 : Discuss how organizations use enterprise resource planning(ERP) systems 3. 강의 세부 내용 : 1) Data Processing 2) Information Output	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 2] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study 방법 안내 ② 주차별 발표자 및 주제 선정	

		3) Transaction Processing : Blockchain 4) Enterprise Resource Planning(ERP) Systems		
제 2 주	1	1. 강의 주제 : System Documentation Techniques (1) 2. 강의 목표 : Prepare and use business process diagrams/ flowchart/ data flow diagrams to understand, evaluate, and document information systems. 3. 강의 세부 내용 : 1) Introduction 2) Business Process Diagrams 3) Flowcharts - Types of Flowcharts - Program Flowcharts 4) Data Flow Diagrams - Subdividing the DFD	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 3] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study 발표 - Bar Harbor Blueberry Form - SDC Case	
	2	1. 강의 주제 : Data Analytics : Relational Databases (1) 2. 강의 목표 : 1) Explain the importance and advantage of databases as well as the difference between database systems and file-based legacy systems 2) Explain database systems including logical and physical views, schemas and database management system(DBMS) languages 3. 강의 세부 내용 : 1) Introduction 2) Databases and Files - Using Data Warehouse for Data Analytics - The Advantages of Database Systems - The Importance of Good Data 3) Database systems - Logical and Physical Views of Data	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 4] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리 ③ 핵심 문제 풀이	

		- Schemas - The Data Dictionary - DBMS Languages		
	3	1. 강의 주제 : Data Analytics : Relational Databases (3) 2. 강의 목표 : Describe what a relational database is, how it organizes data, and how to create a set of well-structured relational database tables 3. 강의 세부 내용 : 1) Relational Databases - Types of Attributes - Designing a Relational Database for S&S Inc. - Basic Requirements of a Relational Database - Two Approaches to Database Design - Creating Relational Database Queries - Database Systems and the Future of Accounting	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 4] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study 방법 안내 ② 주차별 발표자 및 주제 선정	
제 3 주	1	1. 강의 주제 : Introduction to Data Analytics in Accounting (1) 2. 강의 목표 : 1) Explain what makes a good question and evaluate questions relative to the SMART framework 2) Describe the extract, transform, and load(ETL) process and key components of each step of the process 3. 강의 세부 내용 : 1) Introduction 2) Ask the Right Questions 3) Extract, Transform, and Load Relevant Data - Extract Data - Transform Data - Loading Data	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 4] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study - Dub case 발표	
	2	1. 강의 주제 : Introduction to Data Analytics in Accounting (2) 2. 강의 목표 : 1) Explain the differences between descriptive, diagnostic, predictive, and prescriptive analytics.	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 5] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV	

제 4 주	1	2) Understand the situations for which each type of analytic is appropriate 3. 강의 세부 내용 : 1) Apply Appropriate Data Analytic Techniques 2) Interpret and Share the Results with Stakeholders - Interpreting Results - Sharing Results 3) Additional Data Analytics Considerations - Automation - Data Analytics is not Always the Right Tool	(3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리 ③ 핵심 문제 풀이	
	3	1. 강의 주제 : Transforming Data (1) 2. 강의 목표 : 1) Describe the principles of data structuring related to aggregating data, data joining, and data pivoting 2) Describe data parsing, data concatenation, cryptic data values, misfielded data values, data formating, and data consistency and how they relate to data standardization. 3. 강의 세부 내용 : 1) Introduction : Attributes of High-Quality Data. 2) Data Structuring - Aggregate Data - Data Joining - Data Pivoting 3) Data Standardization - Data Parsing and Data Concatenation - Cryptic Data Values - Misfielded Data Values - Data Formatting and Data Consistency	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 6] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study 방법 안내 ② 주차별 발표자 및 주제 선정	
제 4 주	1	1. 강의 주제 : Transforming Data (2) 2. 강의 목표 : 1) Describe how to diagnose and fix the data cleaning errors related to data duplication, data filtering, data contradiction errors,	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 6] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV	

	3	data threshold violations, violated attrbute dependencies, and data entry errors. 2) List and describe four different techniques to perform data validation 3. 강의 세부 내용 : 1) Data Cleaning - Data De-Duplication - Data Filtering. - Data Contradiction Errors - Data Threshold Violations - Violated Attribute Dependencies - Data Entry Errors 2) Data Validation - Visual Inspection - Basic Statistical Tests - Audit a Sample - Advanced Testing Techniques	(3) Case Study ① Case Study - Research project case 발표 - Robotic Process Automation Case 발표	
	2	1. 강의 주제 : Data Analysis and Presentation (1) 2. 강의 목표 : 1) Define and give examples of descriptive, diagnostic, predictive, and prescriptive analytics 2) Describe when each type of analytic is most appropriately used in a business context. 3. 강의 세부 내용 : 1) Introduction 2) Data Analysis - Descriptive Analytics - Diagnostic Analytics - Prescriptive Analytics - Predictive Analytics - Common Problems with Data Analytics	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 7] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리 ③ 핵심 문제 풀이	
	3	1. 강의 주제 : Data Analysis and Presentation (2) 2. 강의 목표 : 1) Select the correct type of visualization format for visualizing data.	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 7] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study	

		2) Understanding design principles of simplification, emphasis, and ethical data presentation to design high-quality data visualizations. 3. 강의 세부 내용 : 1) Data Presentation - Choosing the Right Visualization - Design High-Quality Visualizations	① Case Study 방법 안내 ② 주차별 발표자 및 주제 선정	
제 5 주	1	1. 강의 주제 : Control of Accounting Information System : Frauds and Errors (1) 2. 강의 목표 : 1) Explain the threats faced by modern information systems 2) Define fraud and describe both the different types of fraud and the auditor's responsibility to detect fraud 3. 강의 세부 내용 : 1) Introduction 2) AIS Threats - Natural and Political Disasters - Software Errors and Equipment Malfunctions - Unintentional Errors - Intentional Acts. 3) Introduction to Fraud - Misappropriation of Assets - Fraudulent Financial Reporting - SAS No.99 : The Auditor's Responsibility to Detect Fraud	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 8] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study - David L. Miller Case - Heirloom Photo Plan	
	2	1. 강의 주제 : Frauds and Errors (2) 2. 강의 목표 : 1) Discuss who perpetrates fraud and why it occurs, including the pressures, opportunities, and rationalizations that are present in most frauds 2) Define computer fraud and discuss the different computer fraud classifications. 3. 강의 세부 내용 : 1) Who Perpetrates Fraud and Why - The Fraud Triangle	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 8] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리 ③ 핵심 문제 풀이	

		2) Computer Fraud - The Rise in Computer Fraud - Computer Fraud Classifications 3) Preventing and Detecting Fraud and Abuse - Using Data Analytics to Prevent and Detect Fraud		
	3	1. 강의 주제 : Computer Fraud and Abuse Techniques 2. 강의 목표 : 1) Compare and contrast computer attack and abuse tactics 2) Explain how social engineering techniques are used to gain physical or logical access to computer resources 3) Describe the different types of malware used to harm computers 3. 강의 세부 내용 : 1) Introduction 2) Computer Attacks and Abuse 3) Social Engineering 4) Social Engineering 5) Malware	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 9] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study 방법 안내 ② 주차별 발표자 및 주제 선정	
제 6 주	1	1. 강의 주제 : Control and Accounting Information Systems (1) 2. 강의 목표 : 1) Explain basic control concepts and explain why computer control and security are important. 2) Compare and contrast the COBIT, COSO, and ERM control frameworks 3. 강의 세부 내용 : 1) Introduction - Why Threats to Accounting Information Systems Are Increasing 2) Overview of Control Concepts - The Foreign Corrupt Practices and Sarbanes-Oxley Acts	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 10] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study - Shadowcrew case 발표	

		3) Control Frameworks
		
		  - COBIT Frameworks
		  - COSO'S Internal Control Framework
		
		4) The Control Environment
		
		  - Management's Philosophy, Operating Style, and Risk Appetite
		  - Commitment to Integrity, Ethical Values, and Competence		

	2	1. 강의 주제 :
		
		Control and Accounting Information Systems (2)
		
		2. 강의 목표 :
		
		1) Describe the major elements in the control environment of a company
		
		2) Describe the control objectives companies need to set and how to identify threats that affect organizational uncertainty.
		
		3) Explain how to assess and respond to risk using the Enterprise Risk Management(ERM) model.
		
		3. 강의 세부 내용 :
		
		1) The Control Environment
		
		  - Internal Control Oversight by the Board of Directors
		  - Organizational Structure
		  - Methods of Assigning Authority and Responsibility
		  - Human Resources Standards That Attract, Develop, and Retain Competent Individuals
		  - External Influence
		
		2) Risk Assessment and Risk Response
		
		  - Estimate Likelihood and Impact
		  - Identify Controls
		  - Estimate Costs and Benefits
		  - Determine Cost/Benefit Effectiveness
		  - Implement Control or Accept, Share, or Avoid the Risk
			(1) 학습 자료
			① 강의계획서
			② 강의 주교재 [ch 10]
			③ Handout
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Handout [개념 정리]
			① 중요 개념에 대한 Quiz
			② Key Terms 정리
			③ 핵심 문제 풀이	

	3	1. 강의 주제 : Control and Accounting Information Systems (3) 2. 강의 목표 : 1) Describe control activities commonly used in companies 2) Describe how to communicate information and monitor control processes in organizations. 3. 강의 세부 내용 :	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 10] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study 방법 안내 ② 주차별 발표자 및 주제 선정	

		1) Control Activities - Proper Authorization of Transactions and Activities - Segregation of Duties - Project Development and Acquisition Controls - Change Management Controls - Design and Use of Documents and Records - Safeguard Assets, Records, and Data - Independent Checks on Performance 2) Communicate Information and Monitor Control Process - Information and Communication - Monitoring		
제 7 주	1	1. 강의 주제 : Controls for Information Security Concepts (1) 2. 강의 목표 : 1) Explain how security and the other four principles in the Trust Services Framework affect systems reliability 2) Explain three fundamental concepts : why information security is a management issue, how people's behavior impacts security, and the time-based model of information security 3) Describe the controls that can be used to timely detect that an organization's information 3. 강의 세부 내용 : 1) Introduction 2) Three Fundamental Information Security Concepts - Security is an Management Issue, Not Just a Technology Issue - People : The Critical Factor - The Time-Based Model of Information Security 3) Protecting Information Resources - Physical Security : Access Controls - Process : User Access Controls	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 11] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study - The Greater Providence Deposit & Trust Embezzlement 발표	
	2	1. 강의 주제 : Controls for Information Security Concepts (2) 2. 강의 목표 : 1) Describe the controls that can be used to timely detect that an organization's information 2) Describe the controls that can be used to timely detect that an organization's information system is under attack.	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [ch 11] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz	

		3) Discuss how organizations can timely respond to attacks against their information system.
		
		3. 강의 세부 내용 :
		
		1) Protecting Information Resources
		
		  - Physical Security : Access Controls
		  - Process : User Access Controls
		  - IT Solutions : Antimalware Controls
		  - IT Solutions : Network Access Controls
		  - IT Solutions : Device and Software Hardening Controls
		  - IT Solutions : Encryption
			② Key Terms 정리
			③ 핵심 문제 풀이	

	3	1. 강의 주제 :
		
		Controls for Information Security Concepts (3)
		
		2. 강의 목표 :
		
		1) Discuss how organizations can timely respond to attacks against their information system.
		
		2) Explain how virtualization, cloud computing, and the Internet of Things affect information security.
		
		3. 강의 세부 내용 :
		
		1) Detecting Attacks
		
		  - Log Analysis
		  - Intrusion Detection Systems
		  - Honeypots
		  - Continuous Monitoring
		
		2) Responding to Attacks
		
		  - Computer Incident Response Team(CIRT)
		  - Chief Information Security Officer(CISO)
		
		3) Monitor and Revise Security Solutions
		
		  - Penetration Testing
		  - Change Controls and Change Management
		
		4) Security Implications of Virtualization, Cloud Computing, and the Internet of Things
			(1) 학습 자료
			① 강의계획서
			② 강의 주교재 [CH 11]
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Case Study
			① Case Study 방법 안내
			② 주차별 발표자 및 주제 선정	

제 8 주	1	중간고사		
	2			
	3			
제 9 주	1	1. 강의 주제 : Confidentiality and Privacy Controls 2. 강의 목표 :	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 12] (2) 활용 기자재	

		1) Describe the controls that can be used to protect the confidentially of an organization's information and the privacy of personal information collected from customers, suppliers, and employees.
		
		2) Discuss how the Generally Accepted Privacy Principle(GAPP) framework provides guidance in developing a comprehensive approach to protecting privacy that satisfies the requirements of privacy regulations such as the EU's General Data Privacy Regulation.
		
		3. 강의 세부 내용 :
		
		1) Introduction
		
		2) Protecting Confidentially and Privacy
		
		  - Identify and Classify Information to Be Protected
		  - Protecting Sensitive Information with Encryption
		  - Controlling Access to Secitive Information
		  - Training
		
		3) Privacy Regulations and Generally Accepted Privacy Principles
		
		  - The EU's GDPR and US Laws
		  - Generally Accepted Privacy Principles
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Case Study
			① Case Study
			- Assessing Change Control Change Management
			- Research Project 발표	

	2	1. 강의 주제 :
		
		Confidentiality and Privacy Controls (2)
		
		2. 강의 목표 :
		
		1) Discuss how different types of encryption systems work, and explain the difference between encryption and hashing
		
		2) Explain how to crate a digital signature and how it provides a means to create legally enforceable contracts.
		
		3) Discuss how blockchain works
		
		3. 강의 세부 내용 :
		
		1) Encryption
		
		  - Factors That Influence Encryption Strength
		  - Types of Encryption Systems
		  - Virtual Private Networks(VPNs)
		
		2) Hashing
		
		  - Digital Signatures
		  - Digital Certificates and Public Key Infrastructure
		  - Blockchain
			(1) 학습 자료
			① 강의계획서
			② 강의 주교재 [Ch 12]
			③ Handout
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Handout [개념 정리]
			① 중요 개념에 대한 Quiz
			② Key Terms 정리
			③ 핵심 문제 풀이	

	3	1. 강의 주제 :	(1) 학습 자료	

		Processing Integrity and Availability Controls
		
		2. 강의 목표 :
		
		1) Identify and Explain the input, processing, and output controls designed to ensure processing integrity
		
		2) Identify and explain controls designed to ensure systems availability by minimizing the risk of system downtime and enabling efficient recovery and resumption of operations
		
		3. 강의 세부 내용 :
		
		1) Introduction
		
		2) Processing Integrity
		
		  - Input Controls
		  - Processing Controls
		  - Output Controls
		  - Illustrative Example : Credit Sales Processing
		  - Processing Integrity Controls in Spreadsheets
		
		3) Availability
		
		  - Minimizing Risk of System Downtime
		  - Recovery and Resumption of Normal Operations
			① 강의계획서
			② 강의 주교재 [Ch 13]
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Case Study
			① Case Study 방법 안내
			② 주차별 발표자 및 주제 선정	

제 10 주	1	1. 강의 주제 :
		
		Accounting Information Systems Applications
		The Revenue Cycle : Sales to Cash Collections (1)
		
		2. 강의 목표 :
		
		1) Describe the basic business activities in the revenue cycle and discuss the general threats to that process and the controls that can be used to mitigate those threats.
		
		2) Explain the sales order entry process, key decisions that need to be made and threats to that process, and describe the controls that can be used to mitigate those threats
		
		3. 강의 세부 내용 :
		
		1) Introduction
		
		2) Revenue Cycle Information Systems
		
		  - Process
		  - Threats and Controls
		
		3) Sales Order Entry
		
		  - Taking Customer Orders
		  - Credit Approval
			(1) 학습 자료
			① 강의계획서
			② 강의 주교재 [Ch 14]
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Case Study
			① Case Study
			- Ensuring Systems Availability
			- Ensuring Process Integrity in Spreadsheets	

		- Checking Inventory Availability - Responding to Customer Inquiries		

	2	1. 강의 주제 :
		
		The Revenue Cycle : Sales to Cash Collections (2)
		
		2. 강의 목표 :
		
		1) Explain the shipping process, key decisions that need to be made and threats to that process, and describe the controls that can be used to mitigate those threats
		
		2) Explain the billing process, key decisions that need to be made and threats to that process, and describe the controls that can be used to mitigate those threats
		
		3) Explain the cash collections process, key decisions that need to be made and threats to that process, and describe the controls that can be used to mitigate those threats
		
		3. 강의 세부 내용 :
		
		1) Shipping
		
		  - Pick and Pack the Order
		  - Ship the Order
		
		2) Billing
		
		  - Invoicing
		  - Maintain Accounts Receivable
		
		3) Cash Collections
		
		  - Process
		  - Threats and Controls
			(1) 학습 자료
			① 강의계획서
			② 강의 주교재 [Ch 14]
			③ Handout
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Handout [개념 정리]
			① 중요 개념에 대한 Quiz
			② Key Terms 정리
			③ 핵심 문제 풀이	

	3	1. 강의 주제 : The Expenditure Cycle : Purchasing to Cash Disbursements (1) 2. 강의 목표 : 1) Discuss the basic business activities and related information processing operations in the expenditure cycle, explain the general threats to those activities, and describe the controls that can mitigate those threats 2) Explain the process and key decisions involved in ordering goods and services, indentify the threats to those activities, and describe the controls that can mitigate those threats 3. 강의 세부 내용 : 1) Introduction 2) Expenditure Cycle Information System	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 15] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study 방법 안내 ② 주차별 발표자 및 주제 선정	

		- Process
		- Threats and Controls
		
		3) Ordering Materials, Supplies, and Services
		
		  - Identifying What, When, and How Much to Purchase
		  - Choosing Suppliers		

제 11 주	1	1. 강의 주제 :
		
		The Expenditure Cycle : Purchasing to Cash Disbursements (2)
		
		2. 강의 목표 :
		
		1) Explain the process and key decisions involved in receiving goods and services, identify the threats to those activities, and describe the controls that can mitigate those threats
		
		2) Explain the process and key decisions involved in approving supplier invoices for goods and services, identify the threats to those activities, and describe the controls that can mitigate those threats
		
		3) Explain the process and key decisions involved in making cash disbursements to suppliers, identify the threats to those activities, and describe the controls that can mitigate those threats
		
		3. 강의 세부 내용 :
		
		1) Receiving
		
		  - Process
		  - Threats and Controls
		
		2) Approving Supplier Invoices
		
		  - Process
		  - Threats and Controls
		
		3) Cash Disbursement
		
		  - Process
		  - Threats and Controls
			(1) 학습 자료
			① 강의계획서
			② 강의 주교재 [Ch 15]
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Case Study
			① Case Study
			- Research Project : The Use of RFID in Retail	

	2	1. 강의 주제 : Production Cycle (1) 2. 강의 목표 : 1) Describe the major business activities and key decisions that must be made in the production cycle, the threats to accomplishing production cycle objectives, and the controls that can mitigate those threats 2) Explain the key decisions and information needs in product design, the threats to those activities, and the controls that can	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 16] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리	

		mitigate those threats 3. 강의 세부 내용 : 1) Introduction 2) Production Cycle Information System. 　- Process 　- Threats and Controls 3) Production and Scheduling 　- Process 　- Threats and Controls	③ 핵심 문제 풀이	
	3	1. 강의 주제 : Production Cycle (2) 2. 강의 목표 : 1) Explain the key decisions and information needs in planning and scheduling production, the threats to those activities, and the controls that can mitigate those threats 2) Explain the key decisions and information needs in productions, the threats to those activities, and the controls that can mitigate those threats 3) Explain the key decisions and information needs for accurate cost accounting, threats to those activities, and the controls that can mitigate those threats 3. 강의 세부 내용 : 1) Planning and Scheduling 　- Production Planning Methods 　- Key Documents and Forms 　- Threats and Controls 2) Production Operations 　- Threats and Controls 3) Cost Accounting 　- Process 　- Threats and Controls	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 16] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study 방법 안내 ② 주차별 발표자 및 주제 선정	
제 12 주	1	1. 강의 주제 : Human Resources Management and Payroll cycle 2. 강의 목표 : 1) Describe the major business activities, key decisions, and	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 17] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터	

		information needs in the HRM/payroll cycle, the general threats to those activities, and the controls that can mitigate those threats
		
		2) Explain the payroll cycle activities, key decisions and information needs, the threats to those activities, and the controls that can mitigate those threats
		
		3) Discuss and evaluate the options for outsourcing HRM/payroll cycle activities
		
		3. 강의 세부 내용 :
		
		1) Introduction
		
		2) HRM/Payroll cycle Information System
		
		  - Overview of HRM Process and Information Needs
		  - Threats and Controls
		
		3) Payroll Cycle Activities
		
		  - Update Payroll Master Database
		  - Validate Time and Attendance Data
		  - Prepare Payroll
		  - Disburse Payroll
		  - Calculate and disburse Employer-Paid Benefits, Taxes, and Voluntary Employee Deductions
		
		4) Outsourcing Options : Payroll Service Bureaus and Professional Employer Organization
			③ 보조 스크린TV
			
			(3) Case Study
			① Case Study
			- The Accountant and CIM 발표	

2		1. 강의 주제 : General Ledger and Reporting System 2. 강의 목표 : 1) Describe the activities, information needs, and key decisions made in the general ledger and reporting system, explain the general threats in the cycle, and describe the controls that can be used to mitigate those threats 2) Explain the process for updating the general ledger, the threats to that process, and the controls that can be used to mitigate those threats 3) Describe the process for producing various managerial reports, the threats to that process, and how tools like responsibility accounting and the balanced scorecard can help mitigate those threats 3. 강의 세부 내용 : 1) Introduction 2) General Ledger and Reporting system - Process	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 18] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리 ③ 핵심 문제 풀이	

		- Threats and Controls
		
		3) Update General Ledger
		
		  - Process
		  - Threats and Controls
		
		4) Post Adjusting Entries
		
		  - Process
		  - Threats and Controls
		
		5) Prepare Financial Statements
		
		  - Process
		  - Threats and Controls
		
		6) Produce Managerial Reports
		
		  - Process
		  - Threats and Controls		

	3	1. 강의 주제 :
		
		Database Design Using the REA Data Model
		
		2. 강의 목표 :
		
		1) Discuss the steps for designing and implementing a database system.
		
		2) Explain the nature and use of Entity-Relationship(E-R) diagrams
		
		3) Explain the content and purpose of the REA data model
		
		4) Use the REA data model to design as AIS database
		
		5) Read an REA diagram and explain what it reveals about the business activities and policies of the organization modeled
		
		3. 강의 세부 내용 :
		
		1) Introduction
		
		2) Database Design Process
		
		3) Entity-Relationship Diagrams
		
		4) The REA Data Model
		
		  - Three Basic Types of Entities
		  - Structuring Relationships : The Basic REA Template
		
		5) Developing an REA Diagram
		
		  - Step 1 : Identify Relevant Events
		  - Step 2 : Identify Resources and Agents
		  - Step 3 : Determine Cardinalities of Relationships
			(1) 학습 자료
			① 강의계획서
			② 강의 주교재 [Ch 19]
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Case Study
			① Case Study 방법 안내
			② 주차별 발표자 및 주제 선정	

		6) What an REA Diagram Reveals about an Organization - Business Meaning of Cardinalities - Uniqueness of REA Diagrams		
제 13 주	1	1. 강의 주제 : Implementing an REA Model in a Relational Database 2. 강의 목표 : 1) Integrate separate REA diagrams for individual business cycles into a single, comprehensive, organization-wide REA diagram. 2) Build a set of tables to implement an REA model of an AIS in a relational database 3) Use the REA data model to write queries to retrieve information from an AIS relational database 3. 강의 세부 내용 : 1) Introduction 2) Integrating REA Diagrams Across Cycles - merging Redundant Resource Entities - Merging Redundant Event Entities - Validating the Accuracy of Integrated REA Diagrams 3) Implementing an REA Diagram in a Relational Database - Step 1 : Create Tables for Each Distinct Entity and M:N Relationship - Step 2 : Assign Attributes to Each Table - Step 3 : Use Foreign Keys to Implement 1:1 and 1:N Relationships Completeness Check 4) Using REA Diagrams to Retrieve Information from a Database - Creating Journals and Ledgers - Generating Financial Statements - Creating Managerial Reports	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 20] (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Case Study ① Case Study - REA Data Modeling Extension - Exploring iXBRL Viewers	
	2	1. 강의 주제 : Special Topics in REA Modeling 2. 강의 목표 : 1) Create REA data models for the revenue and expenditure cycles of other types of organizations besides retail 2) Understand and create an REA diagram for the production cycle 3) Understand and create an REA diagram for the HR/payroll cycle	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 [Ch 21] ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리	

| | | 4) Understand and create an REA diagram for the financing cycle

3. 강의 세부 내용 :

1) Introduction

2) Additional Revenue and Expenditure Cycle Modeling Topics

　- Additional Revenue Cycle Events and Attribute Placement
　- Additional Expenditure Cycle Events and Attribute Placement
　- Sale of Services
　- Acquisition of Intangible Services

3) Additional REA Features

　- Employee Roles
　- M:N agent-Event Relationships
　- Locations
　- Relationships between Resources and Agents

4) Production Cycle REA Model

　- Additional Entities-Intellectual Property
　- Production Cycle Event
　- New REA Feature

5) Combined HR/Payroll Data Model

　- HR Cycle Entities
　- Tracking Employees' Time

6) Financial Activities Data Model | ③ 핵심 문제 풀이 | |
| 3 | 1. 강의 주제 :

Introduction to Systems Development and Systems Analysis

2. 강의 목표 :

1) Explain the five phases of the systems development life cycle, and discuss the people involved in systems development and the roles they play

2) Explain the importance of systems development planning, and describe the types of plans and planning techniques used
3) Discuss the various types of feasibility analysis, and calculate economic feasibility using capital budgeting techniques.

3. 강의 세부 내용 :

1) Introduction

2) Systems Development

　- The systems Development Life Cycle
　- The Players | (1) 학습 자료
① 강의계획서
② 강의 주교재 [Ch 22]

(2) 활용 기자재
① 칠판
② 빔 프로젝터
③ 보조 스크린TV

(3) Case Study
① Case Study 방법 안내
② 주차별 발표자 선정 | |

		3) Planning Systems Development
		
		  - Planning Techniques
		
		4) Feasibility Analysis
		
		  - Capital Budgeting : Calculating Economic Feasibility
		
		5) Behavior Aspects of Change
		
		  - Why Behavioral Problems Occur
		  - How People Resist Change
		  - Preventing Behavioral Problems
		
		6) Systems Analysis
		
		  - Initial Investigation
		  - Systems Survey
		  - Feasibility Study
		  - Information Needs and Systems Requirements
		  - Systems Analysis Report		

제 14 주	1	1. 강의 주제 :
		
		AIS Development Strategies
		
		2. 강의 목표 :
		
		1) Explain how information system departments develop custom software
		
		2) Explain why organizations outsource their information systems, and evaluate the benefits and risks of this strategy
		
		3) Explain how business process management, prototyping, agile development, and computer-aided software engineering can help improve system development
		
		3. 강의 세부 내용 :
		
		1) Introduction
		
		2) Purchasing Software
		
		  - Selecting a Vendor
		  - Acquiring Hardware and Software
		  - Evaluating proposals and Selecting a System
		
		3) Development by In-House Information Systems Departments
		
		  - End-User-Development Software
		  - Advantages and disadvantages of End-User Computing
		  - Managing and Controlling End-User Computing
		
		4) Outsourcing the System
		
		  - Advantages and Disadvantages of Outsourcing
			(1) 학습 자료
			① 강의계획서
			② 강의 주교재 [Ch 23]
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) Case Study
			① Case Study
			- Audio Visual Corporation
			- Practical Database Assignment	

		5) Methods for Improving Systems Development - Business Process Management - Prototyping - Agile Methodologies - Computer-Aided Software Engineering		
	2	1. 강의 주제 : Systems Design, Implementation, and Operation 2. 강의 목표 : 1) Discuss the conceptual systems design process and the activities in this phase 2) Discuss the physical systems design process and the activities in this phase 3) Discuss the systems implementation process and the activities in this phase 4) Discuss the systems conversion process and the activities in this phase 5) Discuss the systems operation and maintenance process and the activities in this phase. 3. 강의 세부 내용 : 1) Introduction 2) Conceptual Systems Design - Evaluate Design Alternatives - Prepare Design Specifications and Reports 3) Physical Systems Design - Output Design - File and Database Design - Input Design - Program Design - Procedures and Controls Design 4) Systems Implementation - Implementation Planning and Site Preparation - Selecting and Training Personnel - Complete Documentation - Testing the System 5) Systems Conversion 6) Operation and Maintenance	(1) 학습 자료 ① 강의계획서 ② 강의 주교재 ③ Handout (2) 활용 기자재 ① 칠판 ② 빔 프로젝터 ③ 보조 스크린TV (3) Handout [개념 정리] ① 중요 개념에 대한 Quiz ② Key Terms 정리 ③ 핵심 문제 풀이	
	3	1. 강의 주제 :	(1) 학습 자료 ① 강의계획서	

		SAP R/3, CRM, SCM
		
		2. 강의 목표 :
		
		1) Understand the success background, features, and structure of SAP R/3
		
		2) Understand the usefulness of SAP R/3 programs in real-world enterprises
		
		3) Understand the Concept of CRM & SCM
		
		3. 강의 세부 내용 :
		
		1) Background of SAP R/3 Program success
		
		2) Features of SAP R/3 Program.
		
		3) Modules in SAP R/3
		
		  - Financials & Controlling (FICO)
		  - Human Resources (HR)
		  - Materials Management (MM)
		  - Sales & Distribution (SD)
		  - Production Planning (PP)
		
		4) Customer Relationship Management System. (CRM)
		
		  - CRM objectives
		  - CRM Strategies
		  - CRM Benefits
		  - Types of CRM
		
		5) Supply Chain Management (SCM)
		
		  - SCM Characteristics
		  - SCM Objectives and Functions
		  - SCM Benefits
			② 강의 주교재
			③ PPT 자료
			
			(2) 활용 기자재
			① 칠판
			② 빔 프로젝터
			③ 보조 스크린TV
			
			(3) PPT 활용 시청각 교육
			- SAP R/3 실제 사용예시
			- 각 모듈별 활용 예제시물
			  레이션
			- 핵심 프로세스 활용 예시
			- CRM PPT
			- SCM PPT	

제 15 주	1	기 말 고 사		
	2			
	3			