

• Department of (accounting)

1. Educational Goal

**The Department of Accountancy educates basic knowledge on making optimal decisions by preparing and interpreting financial statements in economic and business management. The purpose of this course is to train professional accountants who will help business management through accounting practice and to emit educators who will train such talent.**

2. Educational Objective

- 1) Train professional accountants (based on knowledge) in the areas of financial accounting and tax accounting. Train professional accountants in the areas of financial and tax accounting
- 2) In the 21st century, we will produce accountants who will lead the Korean economy and educate researchers and future educators who have a solid knowledge of accounting.

• List of Full-time Faculty

Name	Position	Degree(University)	Field of Instruction	Area of Research
kim-jin-ho	Professor	Ph.D. (Yonsei University)	Management accounting	Management accounting
kim-young-tae	Professor	Ph.D. (Ajou University)	International Accounting	International Accounting
lee-jang-soon	Associate professor	Ph.D. (Koreai University)	Corporate tax	Corporate tax
sun-eun-jung	Assistant professor	Ph.D. (SUNGKYUNKWAN University)	Cost accounting	Cost accounting
lee-yong-suk	Assistant professor	Ph.D. (Hanyang University)	Financial Accounting	Financial Accounting
cho-san-g-min	Assistant professor	Ph.D. (Hanyang University)	Financial Accounting	Financial Accounting

• Course Description

- (과목코드) (과목명 영어) (학점)

**회계이론/Accounting Theory (3학점)**

Understand theory and structure of fast paced modern economy implying with advanced foreign modern accounting theory. this course is based on process of measuring and recording the financial value of the assets and liabilities of a

business and monitoring these values as they change with the passage of time. Since American studies have great influence on our nations enterprise/industry economy and accounting by analyzing and examining it, it could develop our nations growth.

### **세무회계/Tax Accounting(3학점)**

Topics include calculation of adjusted gross income, deductions, exemptions, calculation of tax, a study of the structure of federal tax laws and some of the motivating forces and policies shaping tax laws and concepts; determination of taxable income and the income tax liability as they relate to individuals, overview of the taxation of corporations and other entities, theories of additional tax, inheritance tax.

### **회계정보시스템/Accounting Information system(3학점)**

Introduction to computer has brought variety personal and organization, decision making process to organizing. computer system now a must for all individuals and organization. this system assist improvement of decision making in difficult managing situations. Accounting information system tends to be used as just a computer tool just to create and input data but this has to link to decision making and understanding of human itself. this course provides better methods of understanding theories and techniques of organization management decision making with accounting information system.

### **회계감사/Auditing(3학점)**

In order for exact accounting examination based on " corporation and outsider examination law" statistical sample investigation technique and the EDP examination technique will be instructed. focusing/implication on applying in internal control structure examination process and proof examination process analysis investigation, actual examination practical affairs, record drawing up of discussion study with from examination plan , internal control structure examination and a proof examination which is the key in order to understand a drawing up process.

### **고급원가회계/Advanced Cost Accounting(3학점)**

Use the numerical method of product prime cost individual prime cost calculation and process costing and prime cost operation analysis and ward prime cost of relationship of profit calculation and, the overview budget organization, capital

budget organization and control standard costing and difference analysis already with the fact that it finds the knowledge, the topics above are pre-requisite. The concentration will be on high-class prime cost accounting development and activity standard of prime cost calculation until currently with all process with feature preparation, examination on various prime cost system which business is developed with relationship and prime cost management strategy of process reengineering and the prime cost planning. Prime cost planning examples such as Nissan and Toyota will be used.

### **고급관리회계/Advanced Managerial Accounting(3학점)**

Instead of studying the standard, rule of thumb procedure researching of more intensive way of approach, project establishment, and decision making methods will be emphasized, topics include fundamentals of accounting. The development, interpretation, and use of relevant cost behavior, control, and traceability concepts for management planning, controlling and decision making are emphasized. Topics include an introduction to product costing, the contribution concept, direct costing, performance standards and variance analysis, responsibility accounting, segment profitability, alternative choice decisions, and capital budgeting.

### **관리회계세미나/Seminar on Managerial Accounting(3학점)**

Emphasis on studying of paradigm which is appearing currently, the agency theory contingency theory in the center. Implication on prime cost distribution problem and input output of the case which will support analysis models and they treatment of an own expense problem and a matrix algebra and matrix theory problem. After finding a fundamental objection, focusing on confirming methods which is in being used on public managerial accounting what kind of technique is used plentifully, what is the reason and better methods to assist.

### **관리의사결정연구/Managerial Decision Making(3학점)**

Study strategic management of costs, quality and time. Cost driver and cost behavior. Financial modeling for short term decision making. Differential cost analysis for marketing decisions. Differential cost analysis for production decisions. Capital expenditure decisions.

### **행동과학회계/Topics in Behavioral Sciences Applied to Accounting(3학점)**

This seminar introduces Behavioral sciences applied to accounting. Individuals

and organization market decision making cases on certain issues. 2 methods will be given, it could differ from the bases of accounting and implication of development and how documentary records of accounting is taking effect in these issues.

### **회계정보시스템세미나 I/Seminar in Accounting Information Systems I (3학점)**

This seminar provide examinations of issues concerning AIS materials, emphasis on analyzation of computer based information system. Looking in to data base project and research planning paper relating to accounting. by doing so students can see overview of current accounting information system, and improvement of writing skills and comprehension of analysis.

### **린 회계/Lean Accounting3학점**

Most companies introducing lean thinking realize that their finance and control systems are very wasteful and ineffective. They want to have practical methods to control the business, without the hugely wasteful, time-consuming, and misleading costing and measurement system. Once companies begin their lean transformation and have mapped their value streams, implemented cells and started getting their production to 리ow, they want to know how to sustain these efforts. Therefore Questions arise such as:

What sort of performance measures can be used in place of the current measures that seem to 잭k against the lean improvements?

Are there costing approaches that are lean themselves, that don't require us to track production that mow speeds through the plant in a matter of hours or days?

How do we understand the financial benefits of our lean efforts?

To learn how to answer these questions is the course objective.

### **기업가치평가/Business Valuations3학점**

This course is designed to provide the participant with a broad overview and understanding of the basic, intermediate and some advanced concepts and methodologies for valuing closely-held business and professional practices. The course also provides the more experienced valuator with the opportunity to get

updated on the most current applications and theory, and broaden their perspective through case study and group discussion.

Upon completion of this course, the students will be able to (1) understand at an intermediate level business valuation fundamentals, techniques and theory, (2) identify appropriate methodologies for use in business and professional practice valuations.

### **고급 회계/Advanced Accounting 3학점**

Advanced Accounting is a continuation of the study of financial accounting. The areas of coverage in this course include issues concerning the operation of Partnerships, Business Combinations and Consolidated Financial Statements, and International Accounting Issues. The course is designed to provide an understanding of the technical requirements as well as developing an appreciation for working with accounting pronouncements and research of accounting issues. Professional Communication skill for writing will be emphasized.

### **회계학이론세미나/Seminar on Accounting Theory 1 3학점**

Study of development of financial accounting theory and external financial reporting, including a critical appraisal of trends in its application. Emphasis placed on analysis of contemporary reporting problems. To expose the student to a wide range of managerial accounting concepts and practices. Particular attention paid to use of managerial accounting concepts by management in planning, performance evaluation, and decision making.

### **재무회계론/Financial accounting Theory 3학점**

Financial reporting should provide information that is useful to present and potential investors and creditors and other users in making rational investment, credit, and similar decisions. The information should be comprehensible to those who have a reasonable understanding of business and economic activities and are willing to study the information with reasonable.

### **세법이론/Tax Law Theory 3학점**

topics includes statutory, administrative, and judicial sources of tax law. federal tax laws as they affect corporation income, as well as a discussion of the effects of income tax laws on corporate and other commercial planning, taxation principles as they relate to partnership and trust income and estate planning. provide intensive coverage of the interaction of Business and Law with special emphasis on the law relating to private and public limited companies. Applications of law to practical problems will form an integral part of the course.

### **세무의사결정론/Tax for Decision Marking3학점**

Topics includes understanding of tax rate, cash value, special calculations of corporation operating expenses and surplus. Analyzing investing as a accountants and research of economic analysis on investor's side, profits and expenses, effect analysis. The regulation Law on tax reduction and exemption will also be included.

### **세무회계세미나 I/Seminar on tax accounting I 3학점**

Topics are the concept and the changing process of taxation income, presentations of the difference and a regulation direction of corporate accounting and tax accounting, also implication of real name financial transaction which is in execution, analyzes of characteristic and the effect of real name financial transaction, comparison of a capital gain taxation system and the capital gain taxation system of the foreign nation. comparison of our nation capital gain taxation system and the capital gain taxation system of the foreign nation. It discusses the subject regarding thee international competitive power reinforcement and a company activity activation.

### **법인세이론/Corporation Tax Theory3학점**

Topics include taxable income and non-taxable income, tax base, avoiding double taxation on devidand income, tax rates, credits, tax return, payment, tax computation, adjustment, collection, withholding tax, penalty tax, bookkeeping,

taxation of liquidation income, and taxation of foreign corporation.

The corporation tax law regulation problem and our country double taxation of corporation tax the regulation problem. fixed asset of stock property. examine the special problems which occur from tax problem of depreciation and the regulation problems of tax business and corporate accounting. examination with the value added tax law propriety the fact of composition contents and sale benefit and the tax data civil official of gain and loss relationship of real estate lease condition and sale value in calculation problem.

### **비영리회계/Accounting in Non-profit Organization 3학점**

This course examines the origins, history, and societal role of non-profit organizations including their social, political, economic, cultural, and ideological importance. The magnitude, scope, and functions of the non-profit sector and its relationships with business and government are presented, Theories, general concepts and principles of organization management. fund accounting as used by governmental and nonprofit entities. Stresses differences between accounting principles of for-profit and not-for-profit organizations.

### **회계감사세미나 I/Seminar on Auditing I 3학점**

Going farther on material that were mentioned "seminar on Auditing 1" plus analysis of KICPA's Regulation on practices of auditing and thesis and articles that currently being published. Organizing these materials to assist on making thesis and obtaining these topics to improve one's knowledge to implicate.

### **국제회계/International Accounting 3학점**

introduction to international differences in accounting practices and regulation, to the causes of such differences and to attempts by the European Union and the International Accounting Standards Committee to achieve greater comparability of financial statements. multi-national corporations and the reverse influence of foreign developments, interpretation of foreign financial statements and the impact of consolidation of foreign subsidiaries on financial reports. The technical matters of foreign exchange accounting and accounting for changing prices internationally will also be examined. The controllership function will also be viewed from an international perspective.

### **회계윤리론/Accounting Ethics Theory 3학점**

The object of accounting is based providing the reliability accounting information, and this is only possible when it is corresponding to organization-culture. Emphasis on access method, a plan, an execution and an evaluation from this subject.

### **재무제표분석론/Financial Statements Analysis3학점**

The primary objective of the course is to provide experience in reading, interpreting, and analyzing corporate financial statements. The course also integrates finance theory relative to the importance and value of accounting information. Specific attention is given to the evaluation methods necessary to assess a firm's short-term liquidity, long-term solvency funds flows, capital structure, return on investment, operating performance, and asset utilization. The effects of alternative accounting methods and footnote disclosures are important ingredients in these analyses. Course requirements stress the ability to write both cases and reports that summarize the various analyses and conclusions.

### **회계학연구방법론/Research Methodology in Accounting3학점**

The theories and methods of research and analysis is operationally focused on this course, as it aims to develop the interdisciplinary skills required for successful developments in today's competitive marketplace. in detail, learning about the available tools and techniques to execute each process step along the way and learn to synthesize that perspective. and finally above all the course provide improvement of researching ability.

### **고급원가회계세미나/Seminar on Advanced Cost Accounting3학점**

Focusing on cost accounting theories, and practices on unpracticed field of cost accounting. For example how cost accounting is done by categorization and what is the correct methods to do so and the managements of it. The

transportation, loading, keeping ability in cases of American and Japan. The instructor and the professor will discuss on these bases debating and discussion on how these topics can implicate on our nations development.

#### 고급관리회계세미나/Seminar on Advanced Managerial Accounting **3학점**

Study on paradigm that are appearing in accounting journals such as BPR ABC ABM Down sizing TQC JIT cost accounting planning. its backgrounds and history and locating problems for development.

#### 기업예산통제세미나/Seminar on Business Budgetary Control **3학점**

Introduction to business budgetary control, discussions, and researching of managing business budgets. Since managing budgets relates to profit margins very closely, Welsch and Misokuchi profit planning theory will be looked in to. Analyzing functions of budgeting, planning budgeting and system. Looking through already made theses and researching problems and finding resolution to suitable idea is the key to this course.

#### 업적평가회계/Performance Evaluation in Accounting **3학점**

Topics include the employee individual, middle group, section, the enterprise department and the subsidiary company, group enterprise size especially it is a lower part and or it researches the system which measurement reports the management result of lower part. analyze the idea which are developed from system, behavioral science and mathematics field, control problem from the management control systems whole and big business system. The note whose economic is strong, the problem which it provides, gain and loss of relationship of relation and employment of conduct of incentive system application instance and the manager from rain profit-making system and possession structure and in the employees the method it will be able to give a motive, achievement criticism company of the overseas subsidiary company and price sets to finds the contents which are developed from economics field the objection of concrete set instance, measurement and control.

### **회계에서의 판단· 결정관한 연구/Judgment- Decision Research in Accounting**3학점

This seminar includes methods that are used to make judgment- decisions and researching methods to be used in actual practices. science thesis, financial accounting, indirect relating accounting matter will be handled. Experiment, survey, protocol analysis and researches and process and outcome of it will be included.

### **회계정보시스템세미나 II/Seminar in Accounting Information System II**3학점

This seminar includes researching of Accounting information system based on computer system and AIS on master's course. examination on computer based accounting information and the cases analysis and related data base projects. emphasis on certain organization steps for procedures the students will discuss and debate on what can actually be used and implication of these topics.

### **린 회계세미나/Seminar on Lean Accounting**3학점

Companies are at different stages with Lean Accounting, and with other aspects of lean thinking. The Lean Accounting menhods that are appropriate for a company will vary according to the company's maturity with lean mamufacturing, and the issues they are facing. There is a maturity path associated with Lean Accounting. This course will give perspectives on advanced lean accounting practices to the students through case study and group discussion.

### **기업가치평가세미나/Seminar on Business Valuations**3학점

This course is designed to provide the participant with a broad overview and understanding of advanced concepts and methodologies for valuing closely-held business and professional practices. The course also provides the more experienced valuator with the opportunity to get updated on the most current applications and theory, and broaden their perspective through case study and group discussion.

Upon completion of this course, the students will be able to (1) understand at

an advanced level business valuation techniques and theory, (2) identify appropriate methodologies for use in business and professional practice valuations.

### **고급 회계 세미나/Seminar on Advanced Accounting 3학점**

The ideological changes of stock trading/exchanging act in 1992 now takes great part in reformation of our nation. the linking financial affairs chart and foreign affairs examination is now an obligation. In 1995 the changes in managing stock trading law and corporation management initiated corporation purchases, and corporation merging. By these changed situations the importance of corporation unification is acknowledged greatly. Analysis on American's APB, ARB, FASB reports and regulation of amalgamation. The emphasis on the theory of the connector able to use in allocation revenue source the surplus which compared to put an importance in the connection profit surplus item which the company does the allocation ability.

### **회계 이론 세미나 II/Seminar on Accounting Theory II 3학점**

Examines the theory underlying accounting practice. The course includes an in-depth analysis of contemporary developments in financial accounting with a succinct overview of accounting research paradigms. Accounting can also be considered as scientific skill, although the study in this fields has only been short time by researching scientifically and analyzing the feature of accounting could only brighten up. Understanding economic flow and obtaining information as to reduce the unsure economic in the feature. Approaching and understanding the accounting system and implication of it will also be included

### **회계 역사 세미나/Seminar on Accounting History.3학점**

Researching and analyzing of ever changing economy and society environment regards to accounting. The object is to look in to these matters and finding solution of it discussions and debate included. The topics are development in accounting in industrial periods and accounting analysis, corporation proposal, theory on valuations of assets, actual profit margins.

### **재무회계론 세미나 I/Seminar on the Financial Accounting Theory I 3학점**

The objectives of financial reporting is general purpose external financial reporting by business enterprises. Its concentration on business enterprises is not intended to imply that the FASB has concluded that the uses and objectives of financial reporting by other kinds of entities are, or should be, the same as or different from those of business enterprises. Those and related matters, are issues in another phase of the Board's conceptual framework project.

### **세무회계세미나 II/Seminar on the Tax Accounting II 3학점**

The instance regarding the regulation method of essence, corporate accounting and tax accounting of tariff income, taxes system, changing process of taxation income, presentations of the difference and a regulation direction of corporate accounting and tax accounting, also implication of real name financial transaction. analysis on real-estate taxation and its claim to righteous, amalgamation through foreign practices. direction to taxation system for a company activity activation and an international competitive power reinforcement.

### **세무의사결정론세미나/Seminar on the Tax for Decision Making 3학점**

Managerial accounting concepts and practices. Particular attention paid to use of managerial accounting concepts by management in planning, performance evaluation, and decision making. Introduction and analysis of statutory, administrative, and judicial sources of tax law. manufacturing product design and process selections, Design of Manufacturing Facilities and Jobs. The methodological basis for the course includes operations management science, economic theory of supply and demand, business organization structure and design and management of operations information systems.

### **세법이론세미나/Seminar on the Tax Law Theory 3학점**

Examinations of taxation requisite condition and a solution and taxes dissatisfied system of priority of occurrence, the national situation and general obligation

bond of the special problem regarding the formation and a decision of taxation important matter and tax liability. examination of the instances which can occur from the total income tax field and transfer income tax capital gain taxation problem point. examination in the instance of taxes rubbing which are caused by at the tax authorities and transfer income tax of tax payer. The corporation tax law regulation problem and our country double taxation of corporation tax the regulation problem. fixed asset of stock property. examine the special problems which occur from tax problem of depreciation and the regulation problems of tax business and corporate accounting. examination with the value added tax law propriety the fact of composition contents and sale benefit and the tax data civil official of gain and loss relationship of real estate lease condition and sale value in calculation problem.

#### **법인세이론세미나/Seminar on Corporation Tax Theory3학점**

Managerial accounting concepts and practices. Particular attention paid to use of managerial accounting concepts by management in planning, performance evaluation, and decision making. Introduction and analysis of statutory, administrative, and judicial sources of tax law. manufacturing product design and process selections, design of manufacturing facilities and jobs.

The instance regarding the regulation method of essence, corporate accounting and tax accounting of tariff income, taxes system, changing process of taxation income, presentations of the difference and a regulation direction of corporate accounting and tax accounting, also implication of real name financial transaction. analysis on real-estate taxation and its claim to righteous, amalgamation through foreign practices. direction to taxation system for a company activity activation and an international competitive power reinforcement.

#### **회계감사세미나 II/Seminar on Auditing II3학점**

Going farther on material that were mentioned "seminar on Auditing 1" plus analysis of KICPA's Regulation on practices of auditing and thesis and articles that currently being published. Organizing these materials to assist on making thesis and obtaining these topics to improve one's knowledge to implicate.

### **비영리회계세미나/Seminar on Accounting in Non profit Organization3학점**

This seminar includes collecting informations on non profit organizations meaning educational foundation accounting, medical treatment corporation accounting, religion corporation accounting and plus social welfare corporation accounting, association accounting, park accounting and corporation aggregate accounting. Researching cases in these topics and debating and discussion and looking at our nations structure of non profit organizations and comparing it to foreign non profit organizations. by doing so locating of resolutions for non profit organization that could be written in thesis.

### **국제회계세미나/Seminar on International Accounting3학점**

The course will base on discussions of certain topics. evelopments on foreign countries and multi-national corporations and the reverse influence of foreign developments on our nations's accounting practices and regulation, to the causes of such differences and to attempts by the International Accounting Standards Committee to achieve greater comparability of financial statements. Regulatory frameworks, the development of international accounting standards, and managerial accounting practices related to multi-national operations.

### **회계윤리론세미나/Seminar on Accounting Ethics Theory3학점**

Emphasis on discussion of the practice instance of Accounting Ethics. Strategy system and contiguity study of systematization culture and accounting ethics will be discussed and researched.

### **전략경영평가론세미나 / Seminar on Strategy Management Evaluation3학점**

The subject analysis and studies the strategic management of the domestic and foreign enterprise. This study verifies the strategic management results and the problem points and the successful cases of business and public organizations.