

Course Syllabus

Introduction to Financial Accounting

Summer 2017

Professor: Jeong Youn Kim, Ph.D.

Time for the course: 14:00 – 18:00 Monday, Tuesday, Wednesday, Thursday (7/4/2017 – 7/14/2017)

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Course Description:

This is an introductory course in financial accounting covering both concepts and procedures of financial accounting. Upon completion of this course you should be able to analyze, record, and classify business transactions, prepare financial statements in good form, and analyze those reports. You should also be able to explain basic accounting concepts, terms, and principles.

Accounting is an art not a science. It is, however, an exact art. Exactness in calculation is important as is the orderly and legible preparation of reports (and assignments).

TEXT: To be determined

GRADING:

Your grade will be determined based primarily on the total number of points you earn in the course. The points are allocated as follows:

Mid-term Exam	50 %
Final Exam	50 %

Grades will be assigned based on the instructor's judgement. In the past, the grade scale has been:

85% - 100 %	A or A+ 75% - 85 %	B or B+
65% - 75 %	C or C+ 55% - 65 %	D or D+
Below 55%	F	

Examinations:

- Each exam consists of multiple choice questions and problems. As long as you are able to understand and solve the assignment problems, you wouldn't have any trouble in the exams at all.

Class Schedule:

Date		Class discussion
7/3/2017	Mon	Introduction/Accounting cycle
7/4/2017	Tue	Accounting Cycle
7/5/2017	Weds	Inventory & Cost of goods sold
7/6/2017	Thurs	Cash/accts receivable/Midterm
7/10/2017	Mon	Longterm assets
7/11/2017	Tue	Liabilities
7/12/2017	Weds	Stockholders' equity and Investment
7/13/2017	Thurs	Cash Flows Statement/ Final Exam