



# HANYANG UNIVERSITY

## 2018 HISS Syllabus [Accounting]

Professor:	<b>Dr. Stan Vinson</b>
E-mail:	<a href="mailto:svinson@lander.edu">svinson@lander.edu</a>
Home Univ.:	Lander University
Dept.:	School of Management

Description	Accounting is the language of business. It is the activity that provides the information about economic entities that are necessary for making sound decisions. In this course we will study the fundamental accounting principles and procedures. This will include a complete overview of the accounting cycle such as journalizing, posting and preparation of financial statements.
-------------	---

Objective:	<p>As the class evolves and as discussions progress other objectives will be introduced, the following are basics goals for the class.</p> <ul style="list-style-type: none"><li>• Understanding the fundamentals of the accounting cycle.</li><li>• Accounting for Cash, Receivables and monitoring internal operations.</li><li>• Review of accounting for partnerships, corporations and proprietorships</li></ul> <p>Materials Needed – Relevant material will be provided by instructor.</p>
------------	---

Schedule:	<p>Week 1                          Accounting Cycle</p> <p>Accounting is at the core of the information age. These chapters describe the importance of accounting and its role in preparing, communicating and analyzing organizational information.</p> <ul style="list-style-type: none"><li>• Chapter 1 – Accounting in Business.</li><li>• Chapter 2 – Analyzing and Recording Transactions</li></ul>
	<p>Week 2 - Adjusting Accounts and Completing the Accounting Cycle</p> <p>These chapters examine report timing, the process of adjusting accounts and a complete illustration of the Accounting Cycle.</p> <ul style="list-style-type: none"><li>• Chapter 3 – Adjusting Accounts and Preparing Financials</li><li>• Chapter 4 – Completing the Accounting Cycle</li></ul> <p>Mid-Term Exam</p>

Week 3	Accounting for Receivables and Inventories
<p>Chapters 6, 8 and 9 look at the details of inventory accounting, the challenges of managing company cash accounts and the subtleties of measuring and recording accounts receivable.</p> <ul style="list-style-type: none"> <li>• Chapter 6 - Inventories and Cost of Sales</li> <li>• Chapter 9 – Accounting for Receivables</li> </ul>	
Week 4	Accounting for Corporations and Partnerships
<p>Chapter 12 includes a brief overview of various types of organizations and the unique nature of their accounting.</p> <ul style="list-style-type: none"> <li>• Chapter 12 – Accounting for Corporations, Proprietorships and Partnerships</li> </ul> <p style="text-align: center;">Final Exam</p>	

Evaluation:	Midterm (%)	Final (%)	Attendance (%)	Assignments (%)	Participation (%)	Etc. (%)
	30	30	10	30	00	00