Cost Accounting (원가회계)
Spring 2024

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Course Material - Required:

백태영, 원가관리회계 제8판, 2024 신영사

계산기 카시오 JS-40B

Course Objectives:

제품의 원가를 계산할 수 있음 (인식→분류→기록→요약→보고→활용)

회계관련 자격증 준비 도움

Course Chapters:

1,2장 원가개념, 원가의 흐름과 배분

3장 개별원가계산 | 4장 종합원가계산

5장 결합원가계산 | 6장 부문원가계산

7장 활동기준원가계산 | 9장 변동원가계산

12장 표준원가계산

Course Assessment:

Mid-term Exam: 30% | Final Exam: 40%

Homework and Quizzes 15% | Class Participation: 15%

Overall course grades will be assigned based on a relative percentage of total points earned

상대평가 II 모형 A top 40% B top 80% C,D,F top 100%

Exams:

중간, 기말 시험 두번 / 쌀집계산기만 사용 (휴대폰 계산기 사용금지)

모든 시험 및 과제는 지정된 기간에 제출한 것만 인정

No make-up exams will be given, however, 미리 이야기할 것, emerbency only.

Homework, Attendance

Homework : 10만점 Attendance: 2시간 10점, 1시간 6점

수강신청 변경

3/8일 수

Special Note:

Your grade is not a negotiation. It is not a measure of how well I like you or dislike you. It is not a measure of whether or not you spent numerous hours in my office getting special help. It is not determined based upon whether or not you are expected to graduate next month. It is not determined based upon whether or not this is the second or fourth time you have taken this course. Each student will get the grade that they earn.

Your grade is a mathematical calculation of the components listed in the course grading section of this syllabus. All student will be graded equally and fairly.

Let's have a great semester!