



**PUSAN
NATIONAL UNIVERSITY**

Undergraduate Program Curriculum

Department of Business Administration

School of Business

Pusan National University



**부산대학교 경영대학
PNU BUSINESS SCHOOL**

<http://biz.pusan.ac.kr>

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CHAPTER I. MAJOR BASE

1. Business and Personality

a. Course Objectives

This course aims to provide freshmen at school of business, PNU with basic concepts of business administration and the necessary ethical and personality education as future business executives.

b. Course Contents

1) Course Overview and Main Contents of Lectures

This course is designed to provide freshman of our school with the mission, vision, educational objectives and other information necessary for school life.

This course also invites various specialists to educate business ethics and etiquette to freshmen, who will become new managers in the 21st century.

2) Important Learning Performance of this Course

Students should be able to:

- ① Understand the mission, vision and educational objectives
- ② Learn the basic knowledge of business administration
- ③ Understand ethical awareness and basic business etiquette as a future manager

2. Principles of Management

a. Course Objectives

After studying this course, you should be able to;

- 1) get the ability for managers and leaders in the organization
- 2) understand changed managerial environment
- 3) have core competencies about business strategies, organizing, human resourcing, leadership, communicating and accounting

b. Course Contents

- 1) accounting for the management and leaders' role
- 2) discussing management theories
- 3) lecturing the management process

3. Principles of Economics

a. Course Objectives

The purpose of this course is to help the students analyze the current economic issues not only surrounding Korea but in the world as well, with basic economic theories.

b. Course Contents

To study current economic issues

To learn basic economic theories

To understand how market economy works and weakness and strength of market economy

To examine the micro and macroeconomic policies

4. Business Statistics

a. Course Objectives

The objective of this course is to provide students with an introduction to statistics. In today's business world, the ability to make smart decisions is very important for both managers and firms. Statistics gives students the basic tools of collecting, analyzing, presenting, and interpreting business data. Students will learn many statistical concepts and methods for business problems. Emphasis will be placed on how to apply statistics to real world business problems. Students can develop their problem solving skills as well as reasoning skills.

b. Course Contents

- Data Collection, Descriptive Statistics
- Probability
- Discrete and Continuous Distributions
- Sampling Distributions and Estimation
- One-Sample and Two-Sample Hypothesis Tests
- Analysis of Variance
- Bivariate Regression

5. Principles of Accounting

a. Course Objectives

Accounting is a discipline that concerns itself with the provision of financial information for a variety of decision-makers, both internal and external to the firm. This course provides an introduction to accounting as the language of business. This course focuses on financial accounting for external users of financial statements among them and introduces students to the important role that accounting plays in a free enterprise system. As the first course in accounting in College of Business, it serves multiple purposes. It provides students with an understanding of basic financial statements; their nature, purpose and use by business decision makers. Students learn the language of accounting, important concepts on which financial reporting is based, and the function of accounting as an information system.

b. Course Contents

Upon completion of the course, students will be able to example companies. Additionally, students will become familiar with terms and concepts essential for making wise personal financial and investment decisions. Identifying the three fundamental financial statements (the balance sheet, the income statement, statement of retained earnings, and the statement of cash flows), understanding the interrelationships between them and the information they provide to decision makers. It will also provide an opportunity for exploration of the accounting profession as a career choice.

6. Global Entrepreneurship

a. Course Objectives

This class consists of special lecture of CEO, faculty member, and celebrities to stimulate achievement motive of students.

b. Course Contents

Special lectures of CEO and celebrities - Lectures and Interview of faculty members

CHAPTER II. MAJOR REQUIRED

1. Financial Accounting(I)

a. Course Objectives

This is the third course in the four-course sequence on financial accounting and reporting. In this course, you learn the subject in much more depth than in an introductory level course and cover several new topics as well. The objective of this course is to enhance your understanding of the conceptual framework of accounting and accounting standards, and the applications of these standards in the real world. You will not only learn how to apply a procedure, but also understand why it is being applied in that particular business context.

b. Course Contents

We will begin this course with a review of the conceptual framework of accounting, then we will focus on developing an in-depth understanding of several key accounting topics and the regulatory environment such as the regulation of accounting standards, the role of accounting disclosures in capital markets, the measurement and reporting of revenues, cash flows, receivables, current liabilities, contingencies, accounting changes, and error corrections. Throughout this course, the emphasis will be on how to provide accounting information and how to use that information to make business decisions.

2. Marketing Management

a. Course Objectives

This course is designed to introduce the student to relevant theories and principles and to demonstrate the applications of the marketing planning. It aims to help students study relevant theories by themselves.

b. Course Contents

The contents of this lecture are as follows.

- 1) Understanding basic marketing concepts.
- 2) Understanding of marketing strategy and marketing mix.
- 3) Understanding of product and service marketing management.
- 4) Access to comprehensive and practical marketing management through the latest cases
- 5) Theoretical exploration of marketing management

3. Operations Management

a. Course Objectives

This course is an introduction to operations management. The topics covered include both strategic issues and practical applications. The objective of this course is to provide students with a clear presentation of the concepts, tools, and applications of the field of operations management. This course concentrates on the technological issues of business activities and presents managerial and mathematical techniques used to provide goods and services. It also enhances the understanding of global issues related to the management of operations.

b. Course Contents

This course consists of introduction to operations management, system design, quality management, supply chain management and inventory management, scheduling, and project management. Major topics are following:

- Introduction: strategy
- System design: product and service design, capacity planning, process selection and facility layout
- Quality management, supply chain management and inventory management
- Production planning and control: aggregate planning, MRP and ERP, JIT, lean operations, and scheduling
- Project management

4. Financial Management

a. Course Objectives

This course is designed for all undergraduate students who are interested in studying the theory and practice of corporate finance. The corporate finance is consisted of time theory (Fisher model etc.), valuation (stock and bond), investment (risk theory, portfolio theory, CAPM, APM etc.), equipment investment (capital budgeting), long-term financing (capital structure), dividend policy, derivatives (real options), risk management, etc. Students will learn how to increase the value of corporation through this course.

b. Course Contents

- Time value of money
- Interest rate and bond pricing
- Stock valuation
- Capital budgeting
- Raising capital

5. Human Resource Management

a. Course Objectives

Today human resources management as a factor in creating of the organizational competitive advantage have a strategic importance. This course deals with the theoretical basis of human resource management for creating competitive advantage through the person who is a member of the corporate organization and through sharing various cases enhances understanding it. Therefore, it aims to establish the basic framework of human resources management through lectures and to cultivate practical application ability by noticing the change of HR philosophy and paradigm.

b. Course Contents

In order to achieve the objectives of the lecture, we will understand the human resource management system and the basic point of view of people and organization from the macroscopic perspective, and examine the details of the function of human resource management from the microscopic perspective. Then we examine how human resource management affects the organizational performance from an integrated perspective. In addition, we will identify the human resource management issues that domestic and international companies actually have and find solutions as establishing their own perspectives and opinions.

- ① Changes in management environment and the role of business administration and human resource management
- ② The Framework of Human Resource Management
- ③ Changes in human resource management philosophy and paradigm
- ④ Functions of human resource management (recruitment, job, compensation, evaluation, etc.)
- ⑤ Human Resource Management Practice

6. Investment

a. Course Objectives

This course is designed for undergraduate students in Finance to study the investment theory and practice. Topics to cover in class include (a) fundamental of investment; (b) time (Fisher model) and valuation; (c) risk theory, portfolio selection theory, asset pricing models (CAPM, APT, etc.) and performance measurement; (d) market efficiency and anomalies; (e) derivatives theory (forward, futures, options). Students will understand the investment theory and practice, and will learn a novel view of the investment theory through this course.

b. Course Contents

1. fundamental of investment(I)
2. fundamental of investment(II)
3. Fisher model
4. introduction to time value
5. value of common stocks
6. valuing debt(bond)(I)
7. valuing debt(bond)(II)
8. risk theory(I)
9. risk theory(II)
10. portfolio selection theory(I)
11. portfolio selection theory(II)
12. CAPM(I)
13. CAPM(II)
14. APT and performance measurement
15. market efficiency
16. derivatives theory

7. International Business

a. Course Objectives

1. Understand the different challenges business face when they operate in an international environment.
2. Understand how cultural, political, and legal issues can affect international business activity.
3. Have knowledge of the international institutions and practices that impact international business.
4. Understand trade and investment theory, foreign exchange, and the determinants of foreign exchange rates.
5. Understand the managerial implications of international business concepts.

b. Course Contents

International business involves any business transaction between parties from more than one country. Advances in communications and transportation technology, a reduction in import barriers and tariffs worldwide, and the formation of several regional trading alliances have made international business an increasingly important part of the global economy.

8. Management Information Systems

a. Course Objectives

A well-defined set of business perspectives, coupled with knowledge of information technology, is essential to successfully manage organizations. The course introduces students to issues related to the application and management of information technology for achieving sustainable competitive advantages. It helps students understand the implications of IT, identify and evaluate potential problems and opportunities to employ IT, show how IT can be utilized to address these problems and opportunities, and take an active role in ensuring the successful use of IT within the organization. Topical areas covered in this course include, among others, the organizational foundations of information systems and their strategic roles; technological issues with regard to hardware, software, data storage, and telecommunications; the role of information technology in capturing and distributing organizational knowledge and in enhancing management decision making; and management challenges and opportunities related to information systems.

b. Course Contents

Upon completion of the course, students will be able to:

1. Understand how organizations, management and technology are brought together to form a complex networked enterprise.
2. Understand the management and organizational issues associated with developing, implementing, and managing information systems.
3. Understand the IT infrastructure composed of hardware and software, data, networks, and people.
4. Understand the critical elements for building IS in the digital firm: how to identify individual, managerial and organizational information needs and wants, how to design a system, how to effectively implement IT, and how to maintain the system.
5. Apply critical thinking and creative problem-solving skills to today's IT problems in order to improve sustainable competitive advantages.

6. Develop an understanding of ethical issues related to information technology.

9. Management Accounting

a. Course Objectives

The purpose of this course is to learn the theory and practices with respect to various management accounting issues that help managers make economic decisions to attain the objectives of organizations. The management accounting issues we cover in this course include both decision facilitating management accounting information and decision influencing management accounting information. This course focuses on the theory and tools for the purpose of understanding basic concepts on business management and making various decision efficiently on management control. It helps the students to solve the problems on management accounting, furthermore they can develop the abilities on making logical strategic decision for the management. Above all things, this course is useful to get knowledge to understand the various tools introduced in an advanced-level course.

b. Course Contents

- ① The concepts of cost terms for management accounting, the basics of cost and management accounting
- ② Estimation of cost behavior patterns
- ③ Cost volume profit analysis
- ④ Relevant accounting information and decision makings (including opportunity costs)
- ⑤ Capital Budgeting
- ⑥ Master Budget and Responsibility Accounting, Flexible Budgets, Variance Analysis
- ⑦ Balanced Scorecard, Performance Measurement, Compensation

CHAPTER III. MAJOR ELECTIVES

1. Corporate Ethics & Social Responsibility

a. Course Objectives

Students will study various ethical issues related to business and its environment. By examining and evaluating perspectives, responsibilities, and expectations of various organizational stakeholders, this course should increase students' understanding of important ethical issues faced by business and society. Additional focus on corporate social responsibility issues which encompass responsibilities of business towards society and all relevant stakeholders should also contribute to students' comprehension of business beyond normal profit earning. Case study discussions should also enhance students' grasp of ethical issues in business.

b. Course Contents

Classes will closely follow the book, and reading of a case or an article to be assigned weekly.

2. Commercial Law

a. Course Objectives

This course aims to comprehend the outline and basic concepts of the commercial law (company and negotiable instruments law), and to analyze the concerned jurisprudences. The course will heighten the student's ability to apply its theory and resolve the real cases.

b. Course Contents

This course presents the students with a full and clear understanding of basic theory and contents of the commercial law. The course is composed of some topics:

- i) foundation and nature of commercial law,
- ii) corporate law,
- iii) negotiable instruments and check collection.

3. Securities Market

a. Course Objectives

- (1) To understand the overall concept of the securities market.
- (2) To understand the basic concepts and theories for completing intensive courses related to financial management (financial market, investments, derivatives markets, etc.).
- (3) The objective is to have a proper understanding of securities investment based on the understanding of investment products, market system, and market structure of the securities market.

b. Course Contents

- (1) The structure of the securities market, products, systems and regulations, and securities analysis are studied.
- (2) We will focus on stocks and bond markets, which are typical securities markets.
- (3) To learn basic concepts of securities instruments other than stocks and bonds.

4. Cost Accounting

a. Course Objectives

The purpose of this course is to learn the theory and practices with respect to various cost accounting issues that help managers make economic decisions to attain the objectives of organizations. The cost accounting issues we cover in this course include both decision facilitating cost accounting information and decision influencing cost accounting information. This course focuses on understanding basic concepts of cost accounting and learning product cost methods suitable for the type and technology of production. Moreover, it is important to study the topics as follows: Activity Based Cost, allocation of overhead costs, the selection criteria for allocation, inventory management. It enables the students to solve the problems on cost accounting.

b. Course Contents

- c.** This course focuses on the basic concepts of cost accounting and various costing methods suitable for firms, which adopt different manufacturing technologies. We also introduce important production models for cost accounting information and how to use the cost information for the economic decisions for the firms. The contents of the lecture are as follows: basic concepts of cost accounting different costs concepts for the different decisions various product costing methods for the different production technologies and production methods departmental costing and activity based costing allocation of overhead costs and the selection criteria for allocation bases inventory management.

5. Business Information Processing

a. Course Objectives

Enhance student's ability to solve business related quantitative problems with using commercial off-the-shelf software

b. Course Contents

- Learn fundamental concepts of spreadsheet and DBMS software
- Learn how to use various advanced functions of Microsoft Excel and Access
- Apply Excel and Access to quantitative-oriented business related decision making situation

6. Strategic Management

a. Course Objectives

This course provides students with a practical and concentrate explanation of the strategic management. After studying this course, you should be able to:

1. define strategic management and strategic competitiveness.
2. understand the strategic management process,
3. discuss the importance of studying and understanding the firm's internal & external environment,
4. understand functional-level, business-level, corporate-level strategy and discuss its increasing importance in the 21-st-century competitive landscape.

b. Course Contents

This course provides students with a practical and concentrate explanation of the strategic management. After studying this course, you should be able to:

1. define strategic management and strategic competitiveness,
2. understand the strategic management process,
3. discuss the importance of studying and understanding the firm's internal & external environment,
4. understand functional-level, business-level, corporate-level strategy and discuss its increasing importance in the 21-st-century competitive landscape.

7. Consumer Behavior

a. Course Objectives

In today's world, a company's success lies upon its adoptability of consumer focus. Marketing, specifically, is a consumer-driven function, where identifying consumer needs, fulfilling them and finally ensuring customer satisfaction in whole consumption experience are required. The fundamental premise of the course is that a consumer's sense of who they are should relate to what and how they buy and consume. Therefore, this course will introduce you to the topic of consumer behavior, in this class students will learn about important basic theories and concepts in consumer psychology as well as many other related theories. Students will get to understand how and why people behave the way they do in the market. Students will study following specific topics: consumer perception, motivation to buy, memory for brands, product and advertising awareness, consumer brand attitudes, product judgment and choice, customer satisfaction and brand loyalty.

b. Course Contents

This course will cover consumer motivation, buying behavior, market adjustment, behavioral science theories of consumer market behavior and manufacturer and intermediary reactions. Consumer decision-making is also evaluated as to psychological drives and sociological concepts. Techniques for measuring consumer behavior, and analyzing consumer markets will be addressed

8. Business History

a. Course Objectives

Project lessons are forms of learning that emphasize the interaction of learners and teachers beyond interactions, which usually means emphasizing collaboration among learners. It is not the responsibility of the teacher or learner, but rather the learner and the teacher interact with each other to set up a topic or question, plan for the solution by oneself, and through concrete research and inquiry, it is a process to solve.

b. Course Contents

The concept and value of business administration are examined through past, present and future of business administration.

9. Global Business Environment

a. Course Objectives

This course is intended to help students develop background knowledge of international business, attain holistic-thinking capabilities, have global business perspectives by learning of the national differences of business environment and international environment that is changing fundamentally caused by globalization.

b. Course Contents

In a global economy, students need to develop a broad vision and an competence that can compete effectively worldwide. This requires an appreciation of international market and a broad overview of many of the issues that global companies face including differences of national political economy, national culture, and ethics of global business, international trade and investment

10. Business Analytics

a. Course Objectives

This course provides a programming skill for descriptive and inferential statistics using program R in the era of big data age. Students learn the R programming for simulating multiple linear regression and multivariate analysis in business domain. Students are able to solve various business problems in the curriculum of business department using R programming after learning this course.

11. Foreign Exchange Management

a. Course Objectives

To enhance understanding of foreign exchange rates

b. Course Contents

Foreign exchange rate theory and application

12. Financial Accounting(II)

a. Course Objectives

This is the third course in the four-course sequence on financial accounting and reporting. In this course, you learn the subject in much more depth than in an introductory level course and cover several new topics as well. The objective of this course is to enhance your understanding of the conceptual framework of accounting and accounting standards, and the applications of these standards in the real world. You will not only learn how to apply a procedure, but also understand why it is being applied in that particular business context.

b. Course Contents

We will begin this course with a review of the conceptual framework of accounting, then we will focus on developing an in-depth understanding of several key accounting topics and the regulatory environment such as the regulation of accounting standards, the role of accounting disclosures in capital markets, the measurement and reporting of revenues, compound financial instruments, earnings per share, accounting for lease, inter period tax accounting, post-employment benefits, accounting changes, error corrections, cash flow statements, and financial reporting and full disclosure. Throughout this course, the emphasis will be on how to provide accounting information and how to use that information.

13. Management Science

a. Course Objectives

Students learn how to apply quantitative approaches to solve management problems. This course teaches methods for identifying and solving optimization problems.

b. Course Contents

Linear Programming, Integer Programming, Transportation and Assignment Problems, Network Flow Models, Nonlinear Programming, Queueing Analysis, Simulation, Forecasting.

14. Financial Markets

a. Course Objectives

This course explains and analyzes how financial markets and institutions work and interact with each other. The aim of the course is to give a general idea about the financial markets, where funds change hands. The investors, who have funds, and the borrowers, who need funds, meet at the financial markets. Sometimes it is not easy for the lender and borrower to find each other so they need an intermediary institution to finalize their transaction. These intermediaries in the financial markets are called financial institutions and they are very important for the financial system to work efficiently. The first part of this course is an overview of financial markets. The second part of the course is the analysis of specific financial markets and institutions.

b. Course Contents

1. Develop the knowledge about the main financial markets and basics in investment strategy
2. Acquire the skills to build investment strategy on different financial markets
3. Apply the knowledge of financial markets
4. Have a clearer understanding of financial markets and basic investment strategies

15. Organization Management

a. Course Objectives

After studying this course, you should be able to;

- 1) Understand the fundamentals of open system design elements
- 2) Explain internal design elements and external ones
- 3) Design effective organization structure suitable for dynamic environments

b. Course Contents

- 1) Understanding fundamentals of organization structure
- 2) Understanding organizational design elements
- 3) Describing organizational effectiveness
- 4) Identifying needs of organizational change and innovation

16. International Business Strategy

a. Course Objectives

1. Develop Professional Business Knowledge
 - 1-2 To cultivate analytical-thinking-based business knowledge
 - 1-4 To promote holistic-thinking-based business knowledge
4. Have Global Business Perspectives with Open Mind
 - 4-2 To enhance understanding of global business activities
 - 4-4 To promote open mind and multi-cultural understanding

b. Course Contents

This course deals with a basic question which every CEO of firm is facing. 'What determines the global success or failure of firms?' is the most basic and important question which every CEO must deal with.

17. International Financial Management

a. Course Objectives

Understanding the basic concepts of international financial management and its application

b. Course Contents

Text: International Finance, Global Edition 7th, by Eun and Resnick

Foundations of International Financial Management

Foreign Exchange Market

World Financial Markets

18. Database Management

a. Course Objectives

This course deals with concepts, principles and techniques to develop and manage database(DB) which is one of the critical elements of information systems.

Successfully completed students will have the ability to apply theoretical understanding and development techniques into IT management.

Learning Objectives

Understand why database is necessary in information system

Understand database development process

Understand relational database theory

Understand query language

Understand issues of database administration

b. Course Contents

This course focuses on below topics:

- Concepts and principles of DBMS
- Concepts and structure of relational DB
- Issues related to DB management such as security, error control and recovery
- Analysis and design techniques for developing DB system

19. Marketing Channels

a. Course Objectives

This course is designed to make students understand marketing and marketing channel structure from the comprehensive viewpoint of marketing channel theories. It provides relevant theories and principles of distribution structure such as consumers, retailers, wholesalers and etc. The course aims to help students develop an ability of marketing channel management.

b. Course Contents

Understand the following 4 elements;

- 1) Laying out the context of marketing channels.
- 2) Discussing the key elements of the marketing mix.
- 3) Organizing marketing channel activities.
- 4) Coordinating and controlling marketing channel activities.

20. Global Logistics Management

a. Course Objectives

This course is designed to give students the comprehensive knowledge and experience of strategic logistics management with special attention to the technology-driven supply chain management. The aim of the course is to give the students a strategic view of the firm's integrative supply chain management. In the first part, the course provides an understanding of the concepts, processes, and strategies used in the development and management of supply chain. In the second part, the course provides specific topics include information technologies and solutions to the integration of supply chain.

b. Course Contents

In this course, students will learn to strategically think about integrated supply-chain, procurement, and service management strategies for organizations that rely, at least partially, on Internet and information technology to transact with suppliers and end consumers. To accomplish this objective, fundamentals from business areas of supply chain management and information management will serve to establish the course's theoretical underpinnings. Along with this foundation, applied concepts, and practical insights, students will develop the knowledge and necessary skills to plan, organize, operate, and control a variety of processes, resources, services, and relationships in supply chains via the Internet and information technology.

21. Service Operations Management

a. Course Objectives

This lecture consists of understanding services, designing services, managing service operations, and quantitative models for service management.

b. Course Contents

- understanding services: The Role of Services in an Economy, The Nature of Services, Service Strategy
- Designing services: New Service Development, Technology in Services, Service Quality, The Supporting Facility and Process Flows, Process Improvement, Service Encounter, Service Facility Location
- managing service operations: Managing Capacity and Demand, Managing Waiting Lines, Service Supply Relationships Globalization

22. Multinational Corporation Management

a. Course Objectives

To enhance understanding of MNC/s global business strategy

b. Course Contents

global business management of MNCs

23. Marketing Research

a. Course Objectives

Marketing Research is a mathematical/statistical research science pertaining to the data collection & data handling, data analysis, interpretation or explanation of results, and presentation & reporting to support various market issues and decision making. Students will learn how to use various marketing research methodologies, specifically quantitative analysis from very simple univariate analysis to multivariate analysis through R program (or SPSS package). The purpose of this course is all the students are familiar with software to handle the data with statistical manners in the basic level.

b. Course Contents

The course format will be a mixture of lectures, discussion, and lab sessions. Students are encouraged to read chapters and other related materials ahead of the class meeting. We will deal with various business cases/examples the can be much aided by marketing analytics approach.

24. Quantitative Methods for Management

a. Course Objectives

Students learn how to apply quantitative approaches to solve management problems. This course teaches methods for identifying and solving optimization problems.

b. Course Contents

Linear Programming, Integer Programming, Transportation and Assignment Problems, Network Flow Models, Nonlinear Programming, Game Theory, Markov Analysis, Queueing Analysis, Simulation, Forecasting.

25. CRM & Information Technology

a. Course Objectives

The students learn how to manage the customers based on their value and how to gain profits from customer through customer relationship management. The course provides the concept of customer relationship management and innovative tools for CRM in real business circumstances. Students learn the case of customer retention, customer segmentation, cross sales and so on through data mining techniques.

b. Course Contents

Customer relationship Management is an essential tool to survive in fierce competitive business world. Also, CRM provides destructive innovation opportunity to customer centric organizations. This course provides the strategy and the process for CRM and many techniques with data mining.

26. Auditing

a. Course Objectives

Audit of the basic concepts and principles to understand how to perform audit functions and the overall audit's systems will be studied. In addition, corporate auditors actually to experience the practical process of analyzing the various cases, and can be applied in future corporate auditing business processes by leveraging resources, the progress of research. With this basis, students solve several problems related to auditing and auditors need to learn the principles and theories, and auditing procedures and analytical methodologies will build ability through the practice.

b. Course Contents

The main contents of this course are as follows:

- ① The concept of Audit
- ② Start of audit
- ③ Audit evidence
- ④ Demonstration procedure
- ⑤ Audit Report

27. Tax Law

a. Course Objectives

The prerequisite for this course required basically Intermediate Financial Accounting or its equivalent. This course is designed to acquaint the student with the workings and concepts of the Korean national basic tax law(code), the national Individual Income Tax law, Value Added Tax, Property transferring income Tax(Capital Gains), and Heritage Tax & Gift Tax, to introduce the student to experience in total consolidated income tax return. Emphasis will be on learning the concepts underlying the national tax law, using the current tax formula and its elements, applying tax law to decision models, and incorporating tax planning principles into decision making opportunities. And also an emphasis will be on financial accounting subject matters through this course comparatively. The concepts acquired in this course will form a solid foundation for further study and practice.

b. Course Contents

To understand following subjects:

- (1) National Tax Basic Law(Code), Enforcement ordinance and Enforcement regulations
- (2) Interest and Dividend Income,
- (3) Business

28. Management of Financial Institutions

a. Course Objectives

Course objectives

The objective of this course is to help students understand the role of a financial system and fundamental theories related to financial intermediation

- especially with an emphasis on banking industries.

Course Description

We begin by helping students understand the basic concepts of financial intermediation.

Fundamental theories related with financial intermediation and choice of market participants are closely discussed. Spot quizzes are to be offered for disciplinary purpose.

b. Course Contents

This starts from the 'What, How, and Why' of financial Intermediaries. We try to understand the 'On-Balance-Sheet' risks of financial Intermediaries. Varieties of products, off-balance sheet banking, and contingent claims of financial Intermediaries are also studied in this course. Overall management of the banks, securitization, governance, and bank regulations are treated in the latter part of the course.

29. Union-Relations Management

a. Course Objectives

The purpose of this course is to acquire the basic knowledge of labor relations, cases, laws, and acquire background knowledge so that it can grow as labor management relations manager who realizes stabilization of industrial relations and establishment of business peace in the future.

b. Course Contents

The course will cover the main contents of collective labor relations such as the meaning and significance of collective labor relations, its historical development process in Korea and the world, labor union, collective bargaining, collective agreement, labor dispute, unfair labor practices, etc., and touch the general overview of individual labor relations such as wage, welfare, etc. directly related to the collective labor relations.

30. Behavioral Finance

a. Course Objectives

For the theory of behavioral finance, undergraduate students learn prospect theory and mental accounting as well as decision errors, heuristics and biases in psychology. Based on the theory, they can explain some irrational phenomena in financial markets, and analyze many applications to investment strategy. This subject includes disposition effect, harmonized stock prices, low-volatility anomaly, contrarian behavior, investors' sentiments, value investment, and momentum investment.

31. Global Market Research

a. Course Objectives

The aim of this course is to help you understand a basic knowledge of the theories and techniques of global market research and apply the knowledge to international business management practices. It is expected that the knowledge and skills you will acquire in this course will enhance your capacity to conduct global market research project.

b. Course Contents

This course will cover the following subject areas in global marketing research: Nature of global market research, Market research process
Market research design, Data collection methods, Data analysis methods
- Global market research proposals

32. Project Management

a. Course Objectives

- Understand the importance of modern project management.
- Understand project management, time management, cost management, quality control, human resource management, and communication management.
- Understand the project process by making a project plan for each individual.
- Practice project management through team project.

b. Course Contents

Project management process, project integration and scope management, project time and cost management, project risk management, etc.

33. Cross-Cultural Management

a. Course Objectives

Today, with increasing globalization, cross cultural competence is critical for success in international business. This course aims to provide students with an understanding of the concept and process of cross cultural management. So, it examines how managers and employees at all levels of corporations work and interact with people from different nations, cultures and how they need an understanding of cross-cultural management and challenges of international settings.

b. Course Contents

This course focuses on international organizational behavior and international human resources issues and practices. This means it explains the behavior of people in organization around the world and shows how to work in organizations with employee and client from different cultures

34. Advertising

a. Course Objectives

1. to familiarize students with marketing communications: common practices and terminology.
2. to understand advertising management concepts/theories and apply them to the broader Integrated Marketing Communications (IMC) practices.
3. to provide analytic skills to develop IMC plan for a firm.

b. Course Contents

This course is to provide students with an opportunity to gain an understanding of advertising and other marketing communications practices and their effectiveness as a marketing tool. The emphasis is on understanding ‘when, why, and how’ advertising works as part of Integrated Marketing Communications (IMC).

*General understanding of Marketing and Promotion Mix as well as business management is required to take this course

35. Financial Statistics

a. Course Objectives

The objectives of this course are to apply methods of statistics into financial theories and to improve ability of statistical interpretation on empirical evidences observed from financial data. Accordingly, this course is designed to study statistical significance test and its interpretation through the statistical methods.

b. Course Contents

This course is a subject to test financial theories based on statistical methods and interpret empirical evidence in prospective of statistics. That is, this course is designed to learn the essential components to basically understand financial theories via statistical significance test and its interpretation, especially for the field of empirical finance.

36. Derivatives Markets

a. Course Objectives

To learn fundamental and detailed subjects on futures and other derivatives in financial markets how they work, how their prices are determined, how they are designed, the organization of exchange, and the regulation of the markets.

b. Course Contents

This course includes the following topics:

Mechanics of futures markets, strategies using futures, determination of forward and futures prices, interest rate futures, options markets, stock options.

37. System Analysis and Design

a. Course Objectives

This course provides an integrated approach to information technology project management. This methodology provides a structure for understanding how projects are initiated, conceptualized, planned, executed, and evaluated.

b. Course Contents

(1) Students will learn how to apply business management functions to a construction project. Subjects covered will include planning, organizing, staffing, development of the project plan, and coordination. Students will learn about cost and risk control as well as developing and applying policies and procedures.

(2) The second part of this course provides a methodical approach to developing computer systems including systems planning, analysis, design, testing, implementation and software maintenance. Emphasis is on the strategies and techniques of systems analysis and design for dealing with complexity in the development of information systems. The course approaches the development of information systems from a problem-solving perspective.

38. Accounting Information System

a. Course Objectives

AIS system to know the basic concepts and principles, Study the corporate accounting system to collect, record, and useful accounting information to support decision-making by management and external users. In addition, of adjacent disciplines related interdisciplinary nature of the accounting information system, Documenting, IT, Business Processes, System Analysis and Design, Internal Control Systems and Computer Crime, such as the recent issues are discussed from the point of view of accounting information systems, study about the design of the accounting system and analysis of processes.

b. Course Contents

Accounting information system in order to understand the structure and functions of the theory and practical part will be taught as 2 sections. First one, in this part of the theory of corporate information flow and business process integration, will study the flow of information and procedures, etc.

39. Global Marketing Management

a. Course Objectives

The primary objective of the course is to provide a framework for managing marketing operations across borders. This course focuses on the analysis of international markets, consumers, and environments by discuss a series of cases.

b. Course Contents

Understanding basic concepts of global management and marketing.
Applying the marketing concepts to the actual cases.

40. Organizational Behavior

a. Course Objectives

Authoritative and current information on Organizational Behavior that ALL managers can use.

b. Course Contents

This course is designed to provide authoritative and accurate information on Organizational Behavior by focusing on practical applications, concepts, and techniques that ALL managers can use in business.

41. Tax Accounting

a. Course Objectives

The prerequisite for this course is Intermediate Financial Accounting 1 & 2 or its equivalent, and Individual Income Tax Law. This course is designed to acquaint the student with the workings and concepts of the Korean national tax code of corporation income tax, to give the student experience in basic corporation income tax return preparation, and to introduce the student to the workings of the national tax system.

Emphasis will be on learning the concepts underlying the national tax law, using the current tax formula and its elements, applying tax law to decision models, and incorporating tax planning principles into decision making opportunities. And also an emphasis will be on financial accounting subject matters through this course comparatively. The concepts acquired in this course will form a solid foundation for further study.

b. Course Contents

Tax Law consists of basic national tax law, corporation income tax, Individual income tax, value added tax, heritage & gift tax, national tax collection, local government tax and the others. Corporation income tax system is systematic procedures to define, calculate, and adjust based taxable income and tax on GAAP income. In general, the object of this title is to determine taxable income for a certain taxable year (accounting period) and to calculate income tax amount based on GAAP income through tax conciliation. Specifically, as follows; (1) to understand difference types between book income and tax income based on items concerned. (2) to understand tax conciliation and income disposals (3) to understand carry-forward loss in taxation, exemptions, exclusions. (4) to understand how to

42. Service Marketing

a. Course Objectives

This course seeks to study unique problems and strategies to marketing of services. This course is designed to go beyond any specific service industry and to be helpful for students not only for students with careers in services industries but for careers in goods industry.

b. Course Contents

We will specifically explore the areas such as the development, distribution, pricing, promotion of services. Human factors and process management factors will be studied to achieve service excellence.

43. Startup & Entrepreneurship

a. Course Objectives

This course aims to learn about the theoretical and practical concepts and examples of startups and to acquire the necessary entrepreneurial skills in the changing industrial structure. After learning, the concept of startups and theoretical concepts such as business modelling, we will learn the cases of success and failures, and entrepreneurship. It will help students to find the entrepreneurial skills they need for their future employment and start-ups.

b. Course Contents

1. to gain the theoretical and practical knowledge of startups 2. to learn the success and failures of startup 3. to learn the concept and cases of entrepreneurship 4. lecture of a start-up entrepreneur and discussion

44. Big Data Analysis and Information Technology

a. Course Objectives

This course presents the principle and concepts for analyzing big data with data mining techniques such as statistical and artificial techniques. Data mining techniques are utilized to the various areas such as customer relationship management, finance, and online review analysis and so one. The students learn how to use R, which is the most famous tool for analyzing big data, and have a chance to experience the experience of big data analysis using data mining techniques through the case study in the class

b. Course Contents

This course presents the skill to use data mining techniques such as linear regression, logit, decision tree, artificial neural networks, association rules, social mining for analyzing big data in the organization. Through the practice of analyzing tool “R”, students are able to analyze big data.

45. Quality Management

a. Course Objectives

A variety of quality management techniques are widely used in many industries from manufacturing to services to finance. This course is an introduction to quality management. The objective of this course is to provide students with the fundamental concepts of statistical process control, total quality management, six Sigma, and so on. This course also concentrates on the application of these concepts, philosophies, and strategies to issues arising in government and industry. It enhances the student's skills in diagnosing and analyzing problems arising in real situations.

b. Course Contents

Total quality management, statistical thinking and applications, six sigma and process improvement, design for quality and product excellence, and statistical process control

46. Global Outsourcing Strategy

a. Course Objectives

On completion of this unit you should be able to: 1. Identify and apply appropriate strategies, techniques and tools to enable efficient and effective global sourcing and supply chain management 2. Explore dynamic network effects in global sourcing and supply chain management 3. Develop collaborative skills that are a fundamental element of global sourcing and supply chain management

b. Course Contents

Global outsourcing and supply chain management has been identified by the business community as a key discipline which can generate significant cost savings, improve customer value and be used effectively to gain a sustainable competitive advantage. Global outsourcing and supply chain management is about managing the firm's logistics and other functions. This includes the management of a set of activities designed to enhance value for the firm's customers by integrating business processes across departmental and inter-organizational boundaries, from the raw material stage to the consumption stage. Effectively managing global outsourcing and supply chain management help firms to achieve cross-functional and cross-organizational synergies as well as to attain competitive superiority. This clearly represents a great challenge as well as a tremendous opportunity for most firms in the competitive business environment of today. The aim of the unit is to develop and reinforce your existing knowledge base. Global outsourcing and supply chain management will develop your logistics

47. Marketing Analytics

a. Course Objectives

The objective of this course is to introduce advanced marketing analytics skills to analyze the various big data for marketing research, marketing decision makings and marketing strategy. This course mainly uses R and Python to cover state of the art big data skills, analyses and models including scrapping, data mining, sentimental analysis, social/semantic network analysis, choice model, time-series analysis in marketing context.

b. Course Contents

Managerial examples include how to find the target market, how to develop positioning decision, what new product configuration is to be, what, price to charge, how to understand the effect of advertising over time, how to forecast the diffusion of newly developed product, and so on.

48. Applications of Operations Management in The Era of The 4TH Industrial Revolution

a. Course Objectives

The fourth Industrial Revolution marries advanced production and operations techniques with smart digital technologies to create a digital enterprise (Deloitte, 2017). This course explores the topics in Production and Operations Management, with regard to the fourth Industrial Revolution. Emerging research trends and fundamental theories are first introduced in this course. This course also provides students with the opportunity to develop skills in applying the fundamental theories to real problems.

49. Strategic Internal Control and Performance Evaluation

a. Course Objectives

This course focuses on the problems of designing and managing efficient economic organizations. We will explore the source and nature of these problems and the approach we will take to analyzing them.

b. Course Contents

The contents of the lecture are as follows:

- 1) the economic view of managerial control problems
- 2) the models we study are formulated, and the basis with which the assumptions and limitations of the models may be assessed
- 3) the body of the theory
- 4) frontiers and applications.

50. Option Theory

a. Course Objectives

The goal of this course is introducing the basic concepts and the practical uses of options on various underlying assets such as stocks, stock indexes, bonds and foreign currencies. So, it will cover the definition of options as starting point, valuing options, the trading and hedging strategies using option contracts and option markets. The focus of the course is understanding of the basic concepts of options, the relationships between options and their underlying assets or other derivatives, and option trading strategies for speculation or

b. Course Contents

This course covers options, one of the most important financial instruments. At the end of this course, you will have the enough knowledge of what are options, how they are traded and used for speculation or hedging, and how they are priced. Students best served by this course are those who either hold or expect to hold positions that require the use of derivatives. These include portfolio managers, bank treasury functions, asset-liability and other risk managers, and traders. In details, we will learn the following contents. ① Basic concepts of options and option markets ② Mechanics of option markets ③ Properties of options: factors affecting option prices, put-call parity, implied volatilities, volatility smiles, etc.

51. Risk Management

a. Course Objectives

This course is designed to study effective ways of managing financial risks and the latest risk management tools on the perspective of financial institutions as the center. This course includes comprehensive topics related with risk management such as risk-return tradeoff, financial instruments, Greeks, VaR (Value at Risk), management of interest rate risk, market risk, credit risk, liquidity risk and operational risk, etc. Through this course, students can understand the basic concepts of risk management and how it is important job in the financial institutions. Students are required to have basic understanding related to investments, financial markets and derivatives such as futures, options and swaps at least.

b. Course Contents

This course is designed to train students who are interested in evaluating and managing risks using an enterprise-wide approach. Most of the course deals with financial risks. The course starts with introduction of risk-return tradeoff, financial instruments and measuring risk exposure. The study for the traditional financial risks (interest rate, market and credit risks, etc.) and risk management tools for each risk is presented next. We will also study operational, liquidity and model risks which are recently receiving attention. The course then discusses bank regulations and securitization.

The material is necessarily analytical and quantitative, but the course does not require knowledge of mathematics and statistics beyond the level of undergraduate course. Students will learn how to manage financial risks through lectures, exercises and cases study for assignments.

Students have to do three assignments. The first assignment (individual assignment) is case study for the failure of risk management of domestic and foreign financial institutions. You should submit English report

(within 5 pages) before midterm examination. the report must include the overview of case and causes, results and lessons of the failure. I strongly recommend you study recent case as much as possible to get the higher grade. Other two assignments are team projects and they will be announced in the class.

52. Financial Statement Analysis

a. Course Objectives

Learn how to analyze financial statements and conduct corporate valuation using accounting information.

b. Course Contents

- The financial statements contain all business activities of the company.
- Use the accounting information recorded in the financial statements to analyze company cases and present investment opinions.
- Use Excel to predict financial statements.
- Understand the business management issues mentioned in news and newspaper articles.

53. Capstone Design in Business Consulting

a. Course Objectives

After completing this course, the students will be able to

- explain the concept, key issues, and methodologies of management consulting
- apply various methodologies to business fields.

b. Course Contents

concept of management consulting, consulting methodologies, consulting issues and solutions in operations mgt, human resource mgt & organization mgt, marketing, finance etc.

54. Management of Technology

a. Course Objectives

The main purpose of this course is to learn about cutting-edge technology management concepts and tools that work effectively in today's technology intensive organizations. Through this lecture, students will learn:

- (i) how to understand modern business processes;
- (ii) how a company can strategically manage innovation;
- (iii) how to interpret the technology environment;
- (iv) strategies to maximize company's success;
- (v) the competitive dynamics of the market.

b. Course Contents

1. Concept of Management of Technology
2. Sources and patterns of technological innovation
3. Technological Innovation Success Strategies
4. Organizational Strategy Direction
5. Cooperation strategy

55. Seminar in Operations Management

a. Course Objectives

Explore the strategic relevance of issues across manufacturing and production issues and management. The course will cover a wide range of research topics in manufacturing and production. Students develop analytical skills through existing research across production. Especially We focus on forecasting field.

b. Course Contents

Forecasting, system design, quality control, supply chain management, inventory management, project management, etc.

56. Seminar in International Business

a. Course Objectives

The aim is to enhance comprehensive thinking ability on understanding and utilization of various professional management knowledge on the Chinese market, to enhance understanding of the Chinese economy and Chinese marketing, and to enhance understanding of open thinking.

b. Course Contents

lecture on the theoretical view of Chinese marketing and case of Korean companies' entry into the Chinese market.

57. Electronic Commerce

a. Course Objectives

The objectives of the course are to introduce the concept of electronic commerce, and to understand how electronic commerce is affecting business enterprises, governments, consumers and people in general. In this course, we will attempt to understand the phenomenon, both technological, economic and social, behind these rapid changes, and how organizations successfully conduct Internet-based activities. This course provides an overview of e-commerce from both technological and managerial perspectives. It introduces e-commerce frameworks, and technological foundations. It is particularly important that the student place a great deal of emphasis in understanding the different electronic commerce system design principles.

b. Course Contents

The growth of the Internet continues to have a tremendous influence on business. Companies and organizations of all types and sizes are rethinking their strategies and how they run their operations. Electronic commerce lies at the forefront of modern business and strategic management, altering the competitive landscape for large and small corporations alike. The Internet and new media are reshaping industries, creating new opportunities, and challenging existing commercial models and relationships. Managers will need to understand the underpinnings of electronic commerce in order to make informed decisions about the future their firms and industries. Using a managerial perspective, this course focuses on key issues related to e-commerce including electronic commerce infrastructure, competitive advantage, current and emerging technologies, online media, social networks and communities, and B2B e-commerce.

58. Seminar in Marketing

a. Course Objectives

1. Understand the concept of marketing and consumer behavior according to the change of paradigm, and establish brand management and promotion strategy according to trend.
2. Cultivate the ability to learn and plan how to use basic strategy-setting tools and theories in marketing.
3. Learn how to apply learned marketing theory to actual field and improve the ability to use it.

b. Course Contents

As the market environment and trends change rapidly, the importance of establishing a quick and effective marketing strategy is becoming more and more important. In order to attract customers and establish a successful marketing strategy in the market, learning how to use the marketing framework strategically based on the insights in the latest marketing trends is necessary for marketers. Students will learn how to use the marketing framework, such as marketing mix, STP, and 5Forces analysis, in the field through various case studies. In addition, students will be able to learn how to apply marketing theory in practice through various learning methods.

59. Seminar in Personnel/Organization Management

a. Course Objectives

After studying this course, you should be able to;

- 1) Understand the concept of modern management theory
- 2) Explain the principles of modern management theory management
- 3) Make a practical application of the principle

b. Course Contents

- 1) The process of human resource management
- 2) The core of human resource development
- 3) The principle of organizational development

60. Advanced Accounting

a. Course Objectives

As the business world became more global and capital market began to have the removal of the entry barrier of accounting, the issue of the importance of enhancing transparency and comparability of financial statements across countries is being magnified. Thus, it is expected that one single accounting language, the IFRS will help the Korean accounting system meet global standards and upgrade its international credibility. One of big changes to K-IFRS from K-GAAP is disclosure of consolidated financial statements. Consolidated financial statements must be prepared in accordance with K-IFRS and presented by the controlling parent company, so accounting managers in companies, auditors, analysts and investors need to realize the importance of having knowledge and understanding of the disclosure of consolidated financial statements.

b. Course Contents

Advanced accounting course represents an intensive study and application of the high level topics of accounting. The course covers in detail topics that are foreign currency transactions, derivatives affiliates, business combinations and consolidations in accordance with K-IFRS.

61. Capstone Design for Seminar in Financial Management

a. Course Objectives

This course is a special lecture for financial management. The main objectives of this course are:

1) Study bond market and bond investment as a new special issue in this course.

2) Cultivate practical skills in major research topics in the financial market by participating in the research cooperation program of KAMCO Research Center at Korea Asset Management Corporation (hereafter, KAMCO)

b. Course Contents

This course consists of two sections. Firstly, every Monday class, we will study and discuss the bond market and bond investment strategies.

Through this course, we will learn the basic concepts of bonds and bond markets, bond valuation, bond portfolio management, and bond investment strategies. Secondly, at every Wednesday class, we will conduct team projects on several interesting research topics suggested by KAMCO Research Center.