# Curriculum

## ▶ ACCOUNTING & TAXATION MAJOR

## I. General Rules

#### 1. Purpose

The School of Management aims to foster future management talent with competency and leadership through practical management education, and establishes the Accounting & Taxation major to help its students become accounting professionals. The general rules expressed hereafter specify the details and procedures of curriculum and operations of the Accounting & Taxation major installed within the Department of Accounting & Taxation.

### 2. General Principle

Students majoring in a single major or multiple majors including Accounting & Taxation must complete coursework specified by this 'Rules for Operation'. At the same time, students must systematically select specific courses depending on the level of difficulty and intensification.

#### II. Liberal Arts Curriculum

3. Completion of Liberal Arts

Students must complete liberal arts courses set forth by Kyung Hee University liberal arts requirements and earn credit.

4. Completion of Affiliated Liberal Arts

Students must complete the following 3 affiliated liberal arts courses worth 9 credits. Principles of Accounting (3 credits), Principles of Economics (3 credits), Management Statistics (3 credits)

## III. Major Curriculum

- 5. Completion of Major Courses
  - 1) Students with a single major must earn over 66 credits including mandatory and elective major courses.
- 2) Mandatory and elective courses for the Accounting & Taxation major are as follows.

	Mandatory major	Elective major
Accounting & Taxation	Financial Management; Principles of Marketing; Organizational Behavior; Management Information Systems; Financial Accounting I; Financial Accounting 2; Managerial Accounting 1; Tax Accounting 1; Accounting Audit	Managerial Accounting 2; Tax Accounting 2; Value Assessment; Advanced Accounting; Advanced Accounting Audit; International Taxation; Tax Management; Tax Law; Tax Accounting Exercises; Securities Law; Financial Statement Analysis; Financial Accounting Seminar; Accounting Case Studies; Accounting Theories; Accounting Information & Financial Decision Making; Special Lectures in Accounting 1; Special Lectures in Accounting 2; Corporate Law; Corporate Management & Accounting Practices; Culture and Art Management & Accounting; U-Seminar

6. Coursework in Other Majors

For students with a single major in Accounting & Taxation, courses in other schools or departments may be acknowledged as elective major courses.

7. Coursework for Major Change & Transfer Students

Credits for liberal arts courses and major coursework earned by students who changed their major(s) and transfer students will be acknowledged at the time of School register, and further details will conform to the Rules of the School.

8. Credit Acknowledgement of Graduate Courses

Juniors and above may complete graduate courses up to 9 credits under the approval of relevant head professors of the Graduate School, and the credits earned will be acknowledged as credits earned for elective major courses.

## IV. Requirements for Graduation

9. Requirements for Graduation

Students wishing to graduate must fulfill all of the requirements set forth by Kyung Hee University, coursework requirements set forth by the School of Management, and graduation certificate requirements set forth by the School.

#### V. Other

10. Multiple Majors in Other Departments

In case where an Accounting & Taxation student declares multiple majors in other majors or departments, the student must conform to the Rules of the relevant majors or departments.