COURSE DETAIL

FINANCIAL ACCOUNTING

Country
Korea, South

Host Institution
Yonsei University

Program(s)
Yonsei University Summer

UCEAP Course Level
Upper Division

UCEAP Subject Area(s)
Business Administration

UCEAP Course Number
127

UCEAP Course Suffix
S

UCEAP Official Title
FINANCIAL ACCOUNTING

UCEAP Transcript Title
FINANCIAL ACCOUNTNG

UCEAP Quarter Units
4.50

UCEAP Semester Units

3.00

Course Description
This course introduces the accounting system to identify, record and communicate business transactions for an entity. It examines how these transactions affect decision making. The course looks at accounting rules and how each country has its own accounting rules and regulations. The course analyzes the new accounting rules determined by the International Accounting Standard Board (IASB). These rules are known as IFRS and are contrasted with the rules used by the major financial markets known as GAAP (Generally Accepted Accounting Principles). In this course, students learn to analyze transactions, apply accounting rules and prepare financial statements. Text: Weygandt, J., Kimel, P., and Kieso, D., FINANCIAL ACCOUNTING, IRFS EDITION. Assessment: participation (5%), homework (10%), two exams (50%), final exam (35%).

Language(s) of Instruction
English

Host Institution Course Number
IEE3343

Host Institution Course Title
FINANCIAL ACCOUNTING

Host Institution Course Details

Host Institution Campus
Yonsei International Summer School

Host Institution Faculty

Host Institution Degree

Host Institution Department
Business & Economics

Course Last Reviewed

Print