

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

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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 Campus

Yonsei International Summer School

Host Institution Faculty

Host Institution Degree

Host Institution Department

Business & Economics

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