

# COURSE DETAIL

## INTERMEDIATE ACCOUNTING 1

**Country**

Korea, South

**Host Institution**

Seoul National University

**Program(s)**

Seoul National University

**UCEAP Course Level**

Upper Division

**UCEAP Subject Area(s)**

Business Administration

**UCEAP Course Number**

127

**UCEAP Course Suffix****UCEAP Official Title**

INTERMEDIATE ACCOUNTING 1

**UCEAP Transcript Title**

INTERMED ACCNTNG 1

**UCEAP Quarter Units**

4.50

**UCEAP Semester Units**

3.00

## Course Description

This course provides an intensive study of financial accounting theory, concepts, principles, and practices, with a focus on advanced topics in International Financial Reporting Standards (IFRS). The primary objective of this course is to develop students' understanding of the conceptual framework of accounting standards and the measurement and reporting requirements necessary for the preparation of financial statements. Specifically, we take an in-depth look at the accounting information system, the key components of financial statements, and the asset side of the balance sheet.

Students gain an understanding of the theoretical concepts, principles, and assumptions underlying external financial reporting, examine how to properly apply IFRS to the preparation of financial statement, and analyze economic events disclosed in financial statements.

Prerequisite: Principles of Accounting (251.205)

## Language(s) of Instruction

English

## Host Institution Course Number

251.204A

## Host Institution Course Title

INTERMEDIATE ACCOUNTING 1

## Host Institution Course Details

<https://sugang.snu.ac.kr>

## Host Institution Campus

## Host Institution Faculty

## Host Institution Degree

## Host Institution Department

**Course Last Reviewed**

2025-2026

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