

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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