

Bachelor of Accounting Program (Year 2016)

Courses Description

- 001201 Thai Language Skills 3(2-2-5)**
Development of communicative language skills including listening, reading, speaking, and writing with an emphasis on writing skill
- 001211 Fundamental English 3(2-2-5)**
Development of fundamental English listening, speaking, reading skills, and grammar for communicative purposes in various contexts
- 001212 Developmental English 3(2-2-5)**
Development of English listening, speaking, reading skills, and grammar for communicative purposes in various contexts
- 001213 English for Academic Purposes 3(2-2-5)**
Development of English skills with an emphasis on academic reading, writing and researching
- 001221 Information Science for Study and Research 3(2-2-5)**
The meaning and importance of information, types of information sources, approaches, information technology application, selection, synthesis, and presentation of information as well as creating positive attitudes and a sense of inquiry in students
- 001222 Language, Society and Culture 3(2-2-5)**
A study of the relationship between language and society and language and culture in terms of the ways in which language reflects society and culture. The study includes the interaction between the Thai language usage and Thai social and cultural structure. The study also includes language change caused by social and cultural factors
- 001223 Music Appreciation 3(2-2-5)**
A study of musical characteristics, importance of music development, musical components, lyrics, music composers, aesthetics of Thai and Western music, the characteristics and repertoire for musical performance, music etiquette, criticism
- 001224 Arts in Daily Life 3(2-2-5)**
Basic knowledge and experience through creative practice of Fine Arts, Literature, Music, Performance Art, Product Design, Photography Art, Visual Communicative Design and Architecture in order to improve the taste

- 001231 Philosophy for Life for Sufficient living 3(2-2-5)**
Basic philosophical and conceptual knowledge on worldview, attitude, philosophy for life, lifestyle, valuable experience and factors or conditions which influence success in all aspects of life and profession of respected people
- 001232 Fundamental Laws for Quality of Life 3(2-2-5)**
The evolution of the law and human rights under the constitution including laws concerning the quality of the student's life such as intellectual property law, environmental law, laws concerning local administration
- 001233 Thai State and the World Community 3(2-2-5)**
Relations between Thailand and the world community under changes during various times starting from the pre-modern age up to the present and roles of Thailand in the world forum including future trends
- 001234 Civilization and Local Wisdom 3(2-2-5)**
Civilizations throughout history, cultural evolution, ways of life, traditions, ritual practices, beliefs, and contributions, development and preservation of local wisdom
- 001235 Politics, Economy and Society 3(2-2-5)**
Meaning and relations among politics, economy, and society. International political development, politics and adjustment of developed countries, the global economics system, impacts of globalization on economy and relations between the world system and Thailand
- 001236 Living Management 3(2-2-5)**
Knowledge and skills relating to role, duty, and responsibility of an individual both as a member of a family and a member of a society which include an adaptation to changes in a global society, world communication
- 001237 Life Skills 3(2-2-5)**
Development of personality both mental and physical characteristics; practice in team working skills focusing on leader and follower roles, along with the development of public consciousness and other desirable personal characteristics

- 001238 Media Literacy 3(2-2-5)**
Knowledge, basic attributes necessary to access, understand, interpret, analyze leading to appropriate conclusions, so as to come up to par with stimuli coming through various contemporary media. The aim is focused on nurturing wise media consumers in graduates, responsible for one's own behaviors in society, not victimized and carry out preventive measures for the society being as a whole as well
- 001271 Man and Environment 3(2-2-5)**
The relationship between man and the environment, cause of environmental problems, effects of population change related to environmental problems case studies of global climate change
- 001272 Introduction to Computer Information Science 3(2-2-5)**
Computers for daily life, computer systems, computer hardware, computer software, computer networks, the Internet and its applications, office automation systems, number system and data representation, data management
- 001273 Mathematics and Statistics in Everyday Life 3(2-2-5)**
The application of Mathematics and Statistics for everyday life including banking and financial, business and statistics for data collection and decision making
- 001274 Drugs and Chemicals in Daily Life 3(2-2-5)**
Basic Knowledge of drugs and chemicals including cosmetics and herbal medicinal products commonly used in daily life and related to health as well as their proper selection and management for health and environmental safety
- 001275 Food and Life Style 3(2-2-5)**
Roles and importance of food in daily life, cultures and consumption behavior around the world including the influence of foreign cultures on Thai
- 001276 Energy and Technology Around Us 3(2-2-5)**
Basic energy and technology including; energy conservation, consuming energy intelligently, source of global warming and how to prevent it, electricity generation and how to consume it properly, economically, and safely, air conditioning, automobiles
- 001277 Human Behavior 3(2-2-5)**
Concept of human behavior, biology and types of behavior, sensation and perception, state of consciousness, learning and memory, thinking and language, intelligence and intelligence management of emotions and development of motivation

- 001278 Life and Health 3(2-2-5)**
Integrated knowledge and understanding about the life cycle; healthy behaviors and human health care; adolescence and exercise and recreation for health; enrichment of mental health; medicine and health; environment and health
- 001279 Science in Everyday Life 3(2-2-5)**
The role of science and technology with concentration on both biological and physical sciences and integration of earth science in everyday life, including organisms and environments, chemical, energy and electricity
- 001281 Sports and Exercises 1(0-2-1)**
Study the sports playing, exercises for improvement of the physical fitness and physical fitness test
- 205201 Communicative English for Academic Analysis 1(0-2-1)**
Practice listening and speaking English with emphasis on summarizing, analyzing, interpreting, and expressing opinions for academic purposes applicable to students' educational fields.
- 205371 Business English I 3(3-0-6)**
Students practice reading and writing business documents. This includes summarizing documents and writing memos, correspondence, application letters and resumes. This course also studies job application and interview process.
- 205472 Business English II 3(3-0-6)**
Students practice presenting products, giving service, holding meetings, and taking minutes. They also practice communicating via letters, fax, e-mails and telephone for business purposes as well as translating business documents such as advertisements, letters, journals and news.
- 213102 Principles of Management and Organizational Behavior 3(3-0-6)**
Concepts and principles of management; managerial process; theories and evolution of management; business environment; business functions: planning, organizing, influencing and controlling. Perception; motivation; communication; decision making; organizational structure, culture and politics; diversity, group, work team and leadership

- 213130 Principles of Marketing 3(3-0-6)**
Concepts, functions and roles of marketing, marketing environment, marketing information, market analysis, consumer behavior, market segmentation, targeting and positioning strategies; marketing mix and CSR
- 213242 Quantitative Analysis and Business Statistics 3(2-2-5)**
Mathematical and statistical methods assisting in development of skills for problem analysis; Mathematical models and approaches useful for business decision making: probability, matrix, and linear equation; one way and two ways analysis of variance; nonparametric statistics; correlations; simple and complex linear regression analysis; time series; Linear programming; Transportation Model; Decision theory; Queuing theory; Network analysis; Game theory and simulation; Applying these theories to business problems, planning and decision making.
- 213305 Business Strategies 3(3-0-6)**
Environment scanning; vision, mission, goals and strategic objectives; strategic planning, strategy selection and its consequences; strategic implementation, control and evaluation; negotiation; various strategies and tactics in different local and international settings; case studies in business
- 213308 Business Research 3(2-2-5)**
Background and importance of the research; objectives of business research; the research procedures and tools; selection of research methods and processes to match with situations and resources; tools, sampling, data collection and analysis; writing research report; and application of research results for business decision making
- 213342 Management Information System 3(2-2-5)**
Definition, roles, elements and characteristics of information systems for management information systems, the relationship between decision-making and information systems. Format of the data system, Information systems development, including system analysis and design. Management Information Center. Office automation. Information systems for various business activities.
- 213371 Introduction to Operations Management 3(2-2-5)**
Operations system, value creation, operations planning, competitive advantage in production, introductory project management, technologies relating to operations, forecasting, site selection, location and process layout planning, operations system design and resources planning, inventory control, supply chain management, quality management, safety management, maintenance, applying quantitative tools for operational decision making

- 214111 Microeconomics I 3(3-0-6)**
Basic consumer behavior theory, consumer satisfaction, consumer choice under budget constraint, origin of demand curve, variables determining demand and its change, value of demand elasticity, production and production cost theories, origin of supply curve and value of supply elasticity, market equilibrium , structure of perfect competitive market
- 214112 Macroeconomics I 3(3-0-6)**
General economic principles consisting of national income, consumption, saving, investment, government expenditure, international trade, changes of national income level, money and banking, demand and supply of money, inflation and deflation.
- 222101 Principles of Accounting 3(2-2-5)**
Conceptual framework for financial reporting, and underlying, accounting equation, accounting cycle, principles of accounting and financial statements for service business, merchandising business, special journal, basic principles and procedures of accounting records about cash, bank reconciliation statement, petty cash system, the voucher system.
- 222102 Business and Professional Law 3(3-0-6)**
Introduction to the legal environment of business and business ethics, the Securities and Exchange Act, the Public Companies Acts, Civil and commercial law, Accounting Professional law; Accounting Act B.E. 2543 (2000) and Accounting Professions Act, B.E. 2547 (2004)
- 222201 Intermediate Accounting I 3(2-2-5)**
Prerequisite : 222101 Principles of Accounting
Basic principles and procedures of accounting records about assets, accounting for account receivable, investments in debt and equity securities, note receivable, inventory, property plant and equipment, borrowing costs, natural resources, intangible assets, investment property, classifying assets in capital expenditure or revenue expenditure with respect to generally accepted accounting principles, the presentation of assets in the statement of financial position and disclosures

222202 Intermediate Accounting II 3(2-2-5)

Prerequisite : 222101 Principles of Accounting

Principles and procedures of owner's equity and liabilities, classifying, recognition, valuation, appraisal, presentation of liabilities in statement of financial position and disclosure. Accounting principles of establishment, operation, profit and loss sharing, change in owner's equity and liquidation of partnership, corporation and public company, presentation and disclosure of owner's equity

222203 Taxation I 3(3-0-6)

Principles, assessment and procedures for collecting income tax of personal and business, a value added tax, withholdings tax, a special business tax and stamp duties, including a local tax, excise tax and tariff, the responsibilities and ethics in deal with tax payment

222204 Taxation II 3(3-0-6)

Prerequisite : 222203 Taxation I

Taxation and principle of accounting, the difference between net profit in accordance with the principles of accounting and the revenue code, preparation of working paper for adjustment accounting net profit to taxation profit , accounting practice, tax calculation and tax filling forms preparation, the responsibilities and ethics in deal with tax payment

222205 Cost Accounting 3(2-2-5)

Prerequisite : 222101 Principles of Accounting

Cost accounting's role in the organization, cost terms and purposes, manufacturing accounting, systems costing and control of materials, labor and manufacturing overhead, costs allocation, job order costing, process costing, standard costing and variance analysis, joint product and by product costing and spoilage rework and scrap

222301 Cost Management 3(2-2-5)

Prerequisite : 222205 Cost Accounting

Activity based costing, utilization of accounting information in planning, controlling and decision making for short-run and long-run, cost-volume-profit analysis, absorption costing, variable costing, budgeting, capital budgeting, pricing decision, responsibility accounting, transfer pricing, financial performance measurement and non-financial performance measurement and statement of cash flow

222302 Auditing 3(3-0-6)

**Prerequisite : 222201 Principles of Accounting and
222202 Intermediate Accounting II**

General concept and framework of the auditing standard, evolution of auditing, roles of auditors, regulation and code of ethics of auditing, responsibilities of auditor, frauds, and errors, agreeing the terms of audit engagements, planning and supervising an audit engagement, an evaluation of the audit risks and materiality, risk assessment, audit evidences, methodology of collecting audit evidences and audit procedures, audit sampling, audit programs, a preparation of audit working papers focus on assets, liabilities, shareholder's equities, revenue and expenditure, reports of Certified Public Accountant, and Tax Auditor as well as other services provided by auditors, auditing by computer and audit quality control

222303 Software for Accounting 3(2-2-5)

Prerequisite : 222101 Principles of Accounting

Accounting software knowledge and the application into business e.g. Spreadsheet software and accounting software for business

222304 Advanced Accounting I 3(2-2-5)

**Prerequisite : 222201 Intermediate Accounting I and
222202 Intermediate Accounting II**

Accounting for business combination, investment in associate and subsidiary company, investment in joint venture, preparation of consolidated financial statement, and consolidated statement of cash flows, deferred tax, employee benefits, financial statement preparation from deficient recorded transaction, funds and non-profit business

222305 Internal Audit and Internal Control 3(3-0-6)

Corporate Governance, Conceptual Framework, Objectives and Classification of internal control and enterprise risk management by COSO. Evaluation of internal control procedures and sound internal auditing standards. Evaluation of organization operations and classification according to compliance with internal control procedures. Identifying and auditing significant business activities, internal auditors and audit committee responsibilities and ethics of internal auditors for organization fraud

222306 Accounting Information Systems 3(2-2-5)

Prerequisite : 222101 Principles of Accounting

Definition, characteristics and accounting information system methods, role of business document design, to practice analysis and design of accounting information system, fundamental of business operations, part of accounting information system, for example, revenue cycle, expenditure cycle, production cycle, management cycle and financial report, classification of related documents and information in each cycle, internal control, document flowcharts and related accounting information

222331 Public Sector Accounting 3(3-0-6)

Prerequisite : 222101 Principles of Accounting

Definition, objective, concept and development of public sector accounting. Accounting policy and accounting standards of public sector. Accounting system and practice of public sector. Preparation of financial report of public sector

222332 International Accounting 3(3-0-6)

Prerequisite : 222101 Principles of Accounting

International dimensions of financial accounting and analysis; the environmental influence of specific countries on international accounting standards and their related impact on financial reporting; and disclosure and analysis worldwide. Specific attention is given to inflation accounting, foreign currency transactions, the translation of foreign financial statements, and the status of international accounting standards

222333 Accounting for Specific Enterprises 3(3-0-6)

Prerequisite : 222101 Principles of Accounting

Revenue and expense acceptance, financial reporting and disclosure included problems of business which is specific in accounting and financial statement; financial business, insurance, real estate, import–export business, hotel and hospital business, exploratory business, public utility business, communication and telecommunications business, e–commerce and new form businesses

222334 Accounting for Agricultural Business 3(3-0-6)

Prerequisite : 222101 Principles of Accounting

Nature of agricultural business; concepts, generally accepted accounting principles and accounting standards for agricultural business; preparations of financial reporting and statements for performance evaluation and financial position on decision-making

222335 Accounting for Small and Medium-Sized Enterprises 3(3-0-6)

Prerequisite : 222101 Principles of Accounting

Concepts and accounting standards of recording business transactions for small and medium-sized enterprises; preparation of financial reporting and statements for small and medium-sized enterprises for stakeholders who need to utilize information of financial reporting on investment decision-making, administration, and business developments for growth and sustainability in the future

222336 Co-operative Accounting 3(3-0-6)

Prerequisite : 222101 Principles of Accounting

The general knowledge on co-operative organization; the regulations of department of co-operative accounting audit focused on the co-operative accounting; recording and financial statement preparation in any co-operative organization

222342 Database Management Systems for Accounting 3(2-2-5)

Fundamental concepts of data structure; database design data dictionary; database system trends; function of database in accounting information system and communication; security of database; assessment and choosing database systems; case study on business database systems

222401 Advanced Accounting II 3(2-2-5)

**Prerequisite : 222201 Intermediate Accounting I and
222202 Intermediate Accounting II**

Accounting policy, change in accounting estimates and errors, Interim financial statement, foreign currency transaction and translation of foreign currency financial statement, accounting for headquarters and branches both local and abroad, construction contract, consignment, lease, real estate business, and accounting for debt restructuring

222402 Financial Reporting and Analysis 3(3-0-6)

**Prerequisite : 222201 Intermediate Accounting I and
222202 Intermediate Accounting II**

Rules and regulations of professional accounting for financial statement presentation and disclosure, methods and tools for financial statement analysis and other important accounting information, users' decision making; industrial analysis, consolidated financial statement analysis, case-studies and financial statement analysis

- 222411 Strategic Cost Management 3(3-0-6)**
Prerequisite : 222301 Cost Management
Study on cost concepts for modern business environment, strategic cost management, target costing, quality costing, inventory management, life cycle costing, theory of constraints, strategic performance management and activity based management
- 222412 Profit Planning and Control 3(3-0-6)**
Prerequisite : 222205 Cost Accounting
Strategic planning, role of profit planning and control, profit planning approach and process, evaluating performance of organization and budgeting for planning which emphasize on budgeting method and budgeting for controlling the business, definition performance indicators and control and management reporting
- 222413 Environmental Management Accounting 3(3-0-6)**
Prerequisite : 222301 Cost Management
Conceptual framework of sustainable development; effects of business operations on environments and societies; processes of environmental management; collection, preparation, and analysis of environmental cost information and business benefits receiving from environmental management; preparation of environmental management information reports submitted to executives; preparation of sustainable development reports submitted to stakeholders
- 222414 Seminar in Management Accounting 3(3-0-6)**
Prerequisite : 222301 Cost Management
Discussion and analysis cost accounting's role to environment change, strategic decision and management, new techniques for providing information to support management function, case study about emerging issues in management accounting field and professional ethics.
- 222421 Information System Audit and Control 3(3-0-6)**
**Prerequisite : 222305 Internal Audit and Internal Control and
222306 Accounting Information Systems**
Conceptual and effect of using computer systems for process accounting information, principles of internal control in accounting information both general control and application control, evaluate the efficiency of information systems, audit risk, security control, fraud and fraud detection and Computer Assisted Audit Tools

- 222422 Tax Planning 3(3-0-6)**
Prerequisite : 222204 Taxation II
 Tax planning involve with Personal income tax, Corporate tax, Withholding tax, Value added Tax and other taxes, to pay tax economize within framework of tax regulation and to response for society
- 222423 Forensic Accounting 3(3-0-6)**
Prerequisite : 222302 Auditing
 Definitions, concepts and developments of forensic accounting forms; differentiations between forensic accounting and corruption audit; qualifications and responsibility functions of forensic accountants; institutions of professional forensic accounting; audit techniques and methods; joining of sue process for justice
- 222424 Seminar in Auditing 3(3-0-6)**
Prerequisite : 222302 Auditing
 Discuss and analyze to generate cognition and profoundly understand on Accounting Standard and Audit problems, finding the way to solve the audit problems by using case study, articles and other publications involved domestic and international topics, as well as the interesting and specific issues in audit fields and ethical audit.
- 222425 Seminar in Taxation 3(3-0-6)**
Prerequisite : 222204 Taxation II
 Discuss and analyze new issues of tax by using case study, articles and other publications involved in domestic and international topics, as well as the tax decision concerns with Revenue Department and Central Tax Court.
- 222426 Computer Assisted Auditing 3(3-0-6)**
**Prerequisite : 222302 Auditing and
 222306 Accounting Information Systems**
 Basic information system knowledge, auditing in business environment with computer information processing, assessing risk and effectiveness of information system control, computer assisted auditing techniques
- 222431 Seminar in Financial Accounting 3(3-0-6)**
**Prerequisite : 222201 Intermediate Accounting I and
 222202 Intermediate Accounting II**
 A discussion and analysis concept of accounting framework and standard adoption in various kinds of organization using case studies, articles and local and abroad publications, interesting issues, and problems in financial accounting and code of professional ethics.

- 222441 Accounting Information System Analysis and Design 3(2-2-5)**
Prerequisite : 222306 Accounting Information Systems
A conceptual framework of the business system, analysis and design, feasibility study, project management, business documents and business reports, accounting information system and design techniques and tools related accounting process and internal control system
- 222442 Seminar in Accounting Information Systems and Technology 3(3-0-6)**
Prerequisite : 222306 Accounting Information Systems
A discussion in case studies of computer based accounting systems used by organizations, emerging issues in the application of technology to accounting information systems are also examined and professional ethics.
- 222491 Professional Training 6 credits**
Training of accounting or finance in public or private organizations at least 4 months with the approval from advisor and pass the comprehensive exam before the training
- 222492 Co-operative Education 6 credits**
Professional training at a public or private organization in Thailand or abroad with the approval of the university and pass the comprehensive exam before the training
- 222493 Undergraduate Thesis 6 credits**
Study the writing of introduction, objective, research problem, the hypothesis, the connection between functions in doing research, the analysis, the summary of research result and the recommendation as well as presentation
- 808110 Business Finance 3(3-0-6)**
Scope, role and tasks of a finance manager within the business enterprise, objectives and importance of financial management, basic financial analysis, current asset management, management of short-term, medium-term and long-term capital sources, capital budgeting, capital structure and dividend policy