

Bachelor of Accountancy Program (2021)

คำอธิบายรายวิชา

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| 001211 | English Listening and Speaking for Communication | 3(2-2-5) |
| English Listening and speaking skills for communication with emphasis on pronunciation, word and sentence stress, intonation, cross-cultural understanding, listening and speaking practice in everyday and job-related topics | | |
| 001212 | English Critical Reading for Effective Communication | 3(2-2-5) |
| English language skills for critical reading with emphasis on reading for main ideas and supporting details, guessing meaning from contexts, making inferences, distinguishing facts and opinions , identifying the author's purpose, attitude and tone of voice, evaluating information and ideas | | |
| 001213 | English Writing for Effective Communication | 3(2-2-5) |
| English language skills for effective written communication with emphasis on practice in writing sentences and paragraphs with proper and correct use of vocabulary, grammar, structure and organization | | |
| 001301 | Thai Language for Academic Communication | 3(2-2-5) |
| Reading for information; writing and speaking for academic presentation | | |
| 001302 | Thai Language for Communication in the 21st Century | 3(2-2-5) |
| Developing Thai communicative skills for appropriate and updated use in the 21 st century | | |
| 001303 | Reading in the Digital Age Century | 3(2-2-5) |
| Developing reading skill in context of digital society for knowledge and improving the quality of life | | |

001311	Korean for Communication	3(2-2-5)
	Basic Korean communicative skills used in daily-life situations and learning of Korean culture	
001312	Japanese for Communication	3(2-2-5)
	Basic Japanese communicative skills used in daily-life situations and learning of Japanese culture	
001313	Chinese for Communication	3(2-2-5)
	Basic Chinese communicative skills used in daily-life situations and learning of Chinese culture	
001314	Myanmar for Communication	3(2-2-5)
	Basic Myanmar communicative skills used in daily-life situations and learning of Myanmar culture	
001315	French for Communication	3(2-2-5)
	Basic French communicative skills used in daily-life situations and learning of French culture	
001316	Spanish for Communication	3(2-2-5)
	Basic Spanish communicative skills used in daily-life situations and learning of Spanish culture	
001317	Lao for Communication	3(2-2-5)
	Basic Lao communicative skills used in daily-life situations and learning of Lao culture	
001318	Indonesian for Communication	3(2-2-5)
	Basic Indonesian communicative skills used in daily-life situations and learning of Indonesian culture	

001319 Vietnamese for Communication 3(2-2-5)

Basic Vietnamese communicative skills used in daily-life situations and learning of Vietnamese culture

001320 Hindi for Communication 3(2-2-5)

Basic Hindi communicative skills used in daily-life situations and learning of Hindi culture.

001321 Khmer for Communication 3(2-2-5)

Khmer language communicative skills used in daily-life situations and learning of Cambodian culture

001221 Information Science for Study and Research 3(2-2-5)

The meaning and importance of information, types of information sources, Access to different sources of information; application of information technology and communication, media and information literacy ,knowledge management, selection, synthesis, and presentation of information as well as creating positive attitudes and a sense of inquiry in students, diligence, patience, honesty and gratitude to the country.

001222 Language, Society and Culture 3(2-2-5)

The relationship between language and society as well as language and culture in terms of the ways in which language reflects society and culture. The study includes verbal and symbolic communication, new meanings of social and cultural structure, changes of language and usages in borderless world.

001224 Arts in Daily Life 3(2-2-5)

Art Fundamentals and understanding in the basic features, meaning, value, differences and the relationship between the various categories of works of art including fine art, applied art, visual art, audio art, audiovisual art, and new media art. Through the artistic experience and basic practice on various types of art. For developing knowledge, understanding and indoctrinating aesthetic judgment that can be applied in daily life, harmonized with the social context in both the global and local levels.

001226 Ways of Living in the Digital Age 3(2-2-5)

Development of skills in media usage, various computer equipment utilization, inquiries, analysis, measurement, rights and creation, including ethical awareness and individual responsibility to the society in communication behaviors.

001227 Music Studies in Thai Way of Life 3(2-2-5)

Music development and characteristic in Thai way of life. Cultural and Social significance role, values, changes, aesthetic as well as 21st Century competence.

001228 Happiness with Hobbies 3(2-2-5)

Concept of happiness, basic elements of happiness in life, creative thinking, Creation of works from hobbies to promote life and social happiness.

001231 Philosophy of Life for Sufficient living 3(2-2-5)

Basic philosophical and conceptual knowledge on worldview, attitude, philosophy for life, lifestyle, valuable experiences 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 laws concerning the quality of student life such as basic rights, human rights, media ethics in the digital age, intellectual property law, environmental laws, the laws relating to the protection of art and culture as well as the laws pertaining to the developments towards the 21st century.

001233 Thai State and the World Community 3(2-2-5)

Relations between Thailand and the world community under changes over time premodern period to the present day and roles of Thailand in the world forum including future trends, applications of knowledge in self-improvement, ethic of life management and being a good citizen of Thailand and the world.

001234 Civilization and Local Wisdom 3(2-2-5)

Development of local wisdom effecting to gain the body of knowledge in art and culture with concrete and abstract areas which is a foundation of Thai Civilization and a path of developing innovation in art and culture creatively on a foundation of local wisdom and Thai civilization for maintaining, promoting value with worthiness and sustainable integration.

001235 Politics, Economy and Society 3(2-2-5)

Meaning and relationship of politics, economy and society, development of international politics, fundamental politics, politics and the adjustment of developed and developing countries, Thai politics, World economy systems, influences of globalization in terms of economy, fundamental economy, the development of economy and society of Thailand, human and society, fundamental sociology, social order, social refinement, social characteristics, uniqueness of Thai society and the application of the body of knowledge to one's living in a dynamic world of change in politics, economy and society and relationships of world and Thai systems.

001236 Living Management 3(2-2-5)

Living Management: knowledge and skills concerning role, duty and human nature as well as factors relating to sustainable development in improving responsibility, thinking skills and being updated with modern science and technology in daily life. Living ethically along the dynamics of 21st century which is essential to the members of ASEAN Community as well as world community.

001237 Life Skills 3(2-2-5)

Knowledge, 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 society, life and career skills 21st century, flexibility and adaptability skills, creativity and self-direction skills, intra-social and cross culture interaction skills, productivity and accountability skills, leadership and responsibility skills.

001238	Media Literacy	3(2-2-5)
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Processes of media analysis and acknowledgements in digital literacy. Understanding of 21st century media effect theories, such as myth semiology and advertising concept, attributes and influence of contemporary and digital media, including analyzing contents on every current platform.

001239	Leadership and Compassion	3(2-2-5)
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The importance of leader, leadership in the 21st century, learning and living with love, good global citizenship, studying good practices of conducting public activities as a guideline for learners' own activities.

001241	Western Music in Daily Life	3 (2-2-5)
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Aesthetics of music, elements, structure and the history of Western music. Style of music in daily life. Criticism and admiration of music. The application and process of Western music in daily life.

001242	Creative Thinking and Innovation	3 (2-2-5)
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Innovation development process; means of accessing customers' mind and discovering the roots of problems; generating and selecting ideas, creating rough prototypes, testing in the field and extracting information, quick and efficient design-build-test cycles, getting things done as a multidisciplinary team: brainstorming, making decisions, giving constructive comments and managing conflicts.

001251	Group Dynamics and Teamwork	3(2-2-5)
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Various behaviors regarding grouping behaviors, development of Group characterization, group's environments, interpersonal relations versus group involvement, group persuasion, change in group attitudes, intra-group communication, teamwork model, guideline to create Team and Network, group unity, factors enhancing teamwork and practice of teamwork.

001252 Naresuan Studies 3(2-2-5)

This course aims to study on the biography of King Naresuan the Great. The emphasis is placed on economy, society and foreign affair which reflect to Thai Identity such as knowledge acquisition, endeavor and tolerance.

001253 Entrepreneurship for Small Business Start-up 3 (2-2-5)

The entrepreneurial practices with an emphasis on learning how to find business ideas, evaluation of new market opportunities and starting a new venture; focuses on identifying and evaluating new venture, and how to recognize the barriers to success. Exposure to the stresses of a start-up business, the uncertainties that exist, and the behavior of entrepreneurs. Theoretical overview, entrepreneurs, entrepreneurship's links with other disciplines, and entrepreneurial networks and alliances. Strategies for sustainable survival.

001254 The King's Philosophy for Living 3 (2-2-5)

Biography, ideas, philosophy, royal duties, royal initiative projects of the late His Majesty King Bhumibol Adulyadej with special reference to living.

001271 Man and Environment 3(2-2-5)

Ecosystems and biodiversity, man-nature and ecosystem service, human structure and system change that effects on environment, planetary boundary, climate change, sustainable development goals, environmental ethic and consciousness building, and environmental public participation.

001272 Introduction to Computer Information Science 3(2-2-5)

Evolution of computer technology from past to present and a possible future, computer hardware, software and data, how a computer works, basic computer network, Internet and applications on the Internet, risks of a system usage, data management, information system, office automation software, multimedia technology, web-based media publishing, web design and development and an influence of technology on human and society.

001273 Mathematics and Statistics in Everyday Life 3(2-2-5)

Measurement, surface area and volume of geometric shapes, introduction to mathematics in financial fields, survey and data collection methods, data analysis and presentation for basic research, application of probability to statistical decision making.

001274 Drugs and Chemicals in Daily Life 3(2-2-5)

Basic Knowledge of drug and chemical, nutrition, food supplement including cosmetics and herbal medicinal product 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 consumption behavior, identity and wisdom of food in Thailand, proper food selections according to basic needs, food choices, information for purchasing food, and food and life style in the age of globalization with the awareness of environmental conservation.

001276 Energy and Technology around Us 3(2-2-5)

Fundamental knowledge of energy and technology around us; energy sources and knowledge about electrical energy, fuel energy and alternative energy; relationship between technology and energy consumption; direct and indirect energy consumption; global warming and related energy situation; current issues and relationship to energy and technology; participation in energy conservation; efficient energy use and proactive approach to energy issuers.

001277 Human Behavior 3(2-2-5)

The knowledge of human behaviors such as behavioral concepts; biological basis and mechanisms of human behaviors; mindfulness, meditation, consciousness and its involved substances; sensory perception, learning and memory, language; the intelligent and others quotients; social behaviors; abnormal behaviors; human behavioral analysis and applications in daily life.

001278 Life and Health 3(2-2-5)

Life and health behavior, health care and promotion for each age group including the implementation of the health knowledge and skills for continuous improvement of the quality of life for oneself and others.

001279	Science in Everyday Life	3(2-2-5)
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The role of science and technology with concentration on both biological and physicals science and integration of earth science in everyday life, including organisms and environments, chemical, energy and electricity, telecommunications, meteorology, earth, space and the new frontier of science and technology.

001281	Sports and Exercises	1(0-2-1)
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The sport playing, exercises for improvement of the physical fitness and physical fitness test.

001291	Consumption in Daily life	3(2-2-5)
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Importance of consumption, good nutritional status and practical guidelines for good food consumption, Choosing medicines and safe health products, food safety, management of consumerism effects, consumer rights, laws and organizations for consumer protection.

001292	Circular Economic Lifestyle for 21 st Century	3(2-2-5)
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Learning the value of nature to human life in the use of resources and being a source of support and pollution treatment, crisis of resource problems, climate and environmental emergency situations, concepts throughout the life cycle and business design process under the concept of circular economy, business model innovation to the circular economy, lifestyle under the concept of circular economy, awareness and driving force to the way of life under the concept of circulating economy and circulating economy society.

001331	Social Innovation	3 (2-2-5)
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Introduction to Social innovation, Future Uncertainties (21st Century challenges, 4th Industrial revolution), Global Issues (social and environmental issues), Sustainable Development Goals (SDGs), Sustainable community (eco village), Public participation, Introduction to Innovation, Social enterprises, 21st entrepreneurship (social technopreneur) , Case study (development of social innovation entrepreneurship)

001332 Introduction to Data Management in Digital Era 3(2-2-5)

Overview of data management, fundamentals and tools for big data and data science, data analytics and techniques of information presentation for business value by using modern tools.

001351 From Sufficiency Economy Philosophy (SEP) to Practice 3 (2-2-5)

Meaning, origin, and application of the Sufficiency Economy Philosophy (SEP), the definition of 3 chains 2 conditions, in details, sufficiency philosophy to achieve principles of strategy for livelihood, reasonableness and scientific method to achieve successful working, and immunity to maintain of physical and mental health in relation to life homeostasis, principles of reading habits practice, information searching principles, introduction to information presentation methods, knowledge for the 21st century, principles of being good citizen, honesty, empathy, and public mind practice

001352 Peace and Religion for Human Kinds 3 (2-2-5)

Learning of the value concept, theory, peace, religion principles and morals based on religion and key mans, moral principles, needs, social problems, conflict, organization, socialization, reasonability, friendship, encroachment, harmonious, reconciliation speech, peaceful method, human kind on 21th century, value experience of key man with useful for creatively apply to be human calming and peace to human kinds.

2. Specialization Education Courses

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.

213270 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.

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.

214110 Introduction to Economics

3(3-0-6)

Basic economic concepts and problems, basic concepts relating to economic, behavior of consumer and producers, important economic sectors, national income, economic policies and measures, international trade and economic development.

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, and merchandising business, special journal, cash and bank reconciliation statement, voucher system, accounting professional code of conduct.

222102 Business Law

3(3-0-6)

Legal issues on establishment of a business, regulations on business activities, independent contracts such as contracts of sale, renting, hire-purchase, leasing, pledging,

mortgaging, pawning, bills, laws on financial instruments, intellectual property law, labor law, Alien law, the Securities and Exchange Act, the Public Companies Acts.

222108 Intermediate Accounting 1

3(2-2-5)

Required Courses : 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, impairment, the presentation of assets in the statement of financial position and disclosures.

222202 Intermediate Accounting 2

3(2-2-5)

Required Courses : 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 and company, statement of cash flow, presentation and disclosure of owner's equity.

222203 Taxation

3(2-2-5)

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, excise tax and tariff, including a local tax, international taxation and double taxation, the responsibilities and ethics in deal with tax payment.

222204 Tax Accounting

3(2-2-5)

Required Courses: 222103 Taxation

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)

Required Courses : 222101 Principles of Accounting

Cost accounting's role in the organization, cost terms and purposes, accounting system for cost recording 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, accounting for scrap and rework.

222207 Program for Accounting Profession

3(2-2-5)

General knowledge, roles and importance, application practice principle and applying Microsoft Office Program, learning how to apply tools, functions, macro, pivot table, add-ins and using software related to accounting and business.

222208 Accounting Information Systems

3(2-2-5)

Required Courses : 222101 Principles of Accounting

Definition, characteristics and accounting information system methods, principle of business document design, analysis and design of accounting information system, sub-systems of accounting information systems, classification of related documents and information in each cycle, document flowcharts and related accounting information, internal control including general and application controls.

222301 Cost Management

3(2-2-5)

Required Courses : 222105 Cost Accounting

Activity based costing, utilization of accounting information in planning, a short-run and a long-run control and decision making, 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 operating segment disclosure.

222302 English for Business**3(3-0-6)**

Developing communicative skills in business, focusing on reading and writing business documents, writing memos, correspondence, application letters, resumes, application interview, business presenting, holding meetings practice communicating via letters, fax, e-mails and telephone for business purposes.

222304 Advanced Accounting 1**3(2-2-5)**

Required Courses : 222108 Intermediate Accounting 1 and 222202 Intermediate Accounting 2

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, consignment, lease, and accounting for debt restructuring.

222305 Auditing**3(3-0-6)**

Required Courses : 222108 Intermediate Accounting 1 and 222202 Intermediate Accounting 2

General concept of auditing assurance and other services, auditing standard, code of ethics for professional accountants and related regulation, audit planning, identifying and assessment of the audit risks and materiality, audit evidences, audit sampling, working paper, test of control and substantive test and conclusion, reports of Certified Public Accountant, audit quality control and fundamental auditing in information technology environment.

222306 Digital Technology for Accounting Professions and Business**3(3-0-6)**

Definition, components, structure of information systems, applying information technology as a tool in accounting profession and business process includes cloud-based software, adoption of automation, payment systems, cyber security, big data, robotics, augmented and virtual reality, artificial intelligence and others for organization, business risk and effects from disruptive technology on accounting profession in times, business innovative case studies based on accounting perspectives.

222307 Research Methodology**1(1-0-2)**

Background and importance of the research, objectives of 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.

222308 Risk Management and Corporate Governance**3(3-0-6)**

Corporate governance, business ethics, conceptual framework, objectives and components of internal control and Enterprise Risk Management by COSO, Internal control related to financial reporting, concept of Internal auditing, internal audit standards, type of internal audit and internal audit process, internal auditors and audit committee responsibilities, and compliance with professional code of conduct.

222309 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.

222312 Profit Planning and Control**3(3-0-6)**

Required Courses : 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.

222313 Environmental Management Accounting**3(3-0-6)**

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.

222331 Accounting and Budgeting for Public Sector 3(3-0-6)

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

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

Revenue and expense acceptance, financial reporting and disclosure included problems of business which is specific in accounting and financial statement; Insurance, Exploratory business, Hotel, Bank, and other specific industries.

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

Introduction to agricultural business, differences between agribusiness and other businesses, production processes for producing agricultural products from plant and animal, cost calculation of production, concepts and implementations of generally accepted accounting principles and accounting standards for agriculture businesses, criteria for recognition, valuation, and disclosure.

222337 Accounting for Financial Instruments 3(3-0-6)

Required Courses : 222108 Intermediate Accounting 1 and 222202 Intermediate Accounting 2

Scope and definition of financial instruments, accounting for financial instruments, classification and measurement approaches, impairment, and basic hedge accounting, scope and definition of fair value, fair value measurement, valuation techniques, hierarchy of fair value and disclosure.

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

Required Courses : 222108 Intermediate Accounting 1 and 222202 Intermediate Accounting 2

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, investment business, revenue from contracts with customers, and non-profit business.

222402 Financial Reporting and Analysis

3(3-0-6)

Required Courses : 222108 Intermediate Accounting 1 and 222202 Intermediate Accounting 2

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

222405 Data Analytics for Accounting and Business

3(2-2-5)

Required Courses : 222208 Accounting Information Systems

Techniques, types and emerging roles of accounting data analytics; accounting data analysis with analytic tools to auditing and finding solutions for complicate business issues, presenting reports for decision-making and increasing business value based on digital technology.

222406 Professional Preparation

1(0-3-1)

Preparation for students before professional career including professional skills, business, digital, communication, professional code of conduct, personality, and interpersonal relationship.

222411 Strategic Cost Management

3(3-0-6)

Study on cost concepts for modern business environment, target costing, quality costing, inventory management, life cycle costing, theory of constraints, strategic performance management, activity based management and Lean accounting.

222414 Seminar in Management Accounting

3(3-0-6)

Required Courses : 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)**

Required Courses : 222208 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, evaluation of information systems efficiency, audit risk, security control, fraud and fraud detection and Computer Assisted Audit Tools.

222422 Tax Planning**3(3-0-6)**

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 and compliance with professional code of conduct.

222423 Forensic Accounting**3(3-0-6)**

Definitions, concepts and developments of forensic accounting forms, differentiations between forensic accounting and auditing, qualifications and responsibility functions of forensic accountants, institutions of professional forensic accounting, audit techniques and methods, joining of sue process for justice.

222424 Computer Assisted Auditing**3(3-0-6)**

Required Courses : 222208 Accounting Information Systems and 222305 Auditing

Basic information system knowledge, auditing in business environment with computer information processing, assessing risk and effectiveness of information system control, computer assisted auditing techniques.

222425 Seminar in Auditing**3(3-0-6)**

Required Courses : 222305 Auditing

Discussssion and analysis to generate cognition and understand on accounting standard and audit problems, finding solution for audit problems by using case studies involved problems relating to ethics and practices of auditing and assurance service, as well as interesting issues in audit profession.

222426 Seminar in Taxation 3(3-0-6)

Required Courses : 222204 Tax Accounting

Discussion and analysis 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.

222431 Seminar in Financial Accounting 3(3-0-6)

Required Courses : 222108 Intermediate Accounting 1 and 222202 Intermediate Accounting 2

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)

Required Courses : 222208 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 3(3-0-6)

Required Courses : 222208 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 Co-operative Education 6 Credits

Professional training at a public or private organization in Thailand or abroad with the approval of the university.

222492 International Academic or Professional Training**6 Credits**

Academic in practice or real professional training at a public or private organization on abroad with the approval of the university.

222493 Professional Training**6 Credits**

Apply the knowledge acquired in accounting and business management to the real world work in the business organization, government agencies or other organizations with the length of internship must be at least 300 working hour and at least 3 months per semester.

808315 Financial Management**3(3-0-6)**

Objectives and importance of financial management, sources of financing including bank financing, financial instruments, and bond, equity and treasury markets, analysis of organization's cash flow and working capital requirement, analysis the current and future financial position of an organization, capital budgeting techniques, income-based, asset-based, and market valuation approaches used for investment decisions, business planning, and long-term financial management.

815144 Modern Management and Entrepreneurship**3 (3-0-6)**

Principles of modern business management, theories of organization and organizational behavior, internal and external business environment, analysis of aspects of the global environments that affect international trade and finance, important features of globalization that affect business management, the relationship between management and organization, the role of multinationals, e-commerce, and emerging markets, case study of successful modern organization.

3. Courses offered for other Courses**222103 Financial Accounting****3(2-2-5)**

Concepts and principles of accounting, benefit of information of accounting, basic accountings, recording on assets, liabilities and owner equities, general ledgers, adjusting and closing entries and preparing financial statements for service business, merchandising business and manufacturing business, basic concept of Valued Added Tax, applying accounting information for business decision making.

222206 Principles of Accounting and Accounting for Tourism Business 3(2-2-5)

Principles and benefits of accounting, basic concepts of accounting, accounting equation, accounting cycle, double-entry accounting, financial reporting preparation and analysis, basic concept of cost, break-even point analysis, budgeting for tourism and hospitality business.

222200 Managerial Accounting 3(2-2-5)

A study of managerial accounting concepts, and analysis of accounting information for corporate management for planning, decision making, and operational control including product costing by full cost and variable cost methods, budgeting, cost-volume-profit analysis, short-term decision making, capital budgeting, statement of cash flow, and basic financial analysis.