# Bachelor of Accountancy Program (2021)

#### 1. CODE AND TITLE OF THE CURRICULUM

English Language : Bachelor of Accountancy Program

#### 2.TITLE OF THE DEGREE AND DEPARTMENT

Full Title : Bachelor of Accountancy

Abbreviation : B. Acc.

#### 3. Total credits in the curriculum structure : a minimum of 129 Credits

#### 4. Curriculum structure

No	Courses	Regulation	TQF 1	Bachelor
		MOE	(Accountancy)	Year
		2015	2019	2021
1.	General Education Courses – a minimum of	30	30	30
	1.1 Language Courses (Required)			
	- English Courses			3
	- Thai Courses			3
	Choose the Language Courses but not identical			
	Thai Courses and English Courses			6
	1.2 Humanities Courses			6
	1.3 Social Science Courses			6
	1.4 Science Courses			6
	1.5 Personal Hygiene Courses (Non-Credits)			1
2.	Specialization Education Courses – a minimum of	72	72	93
	2.1 Foundation Courses			33
	2.2 Specialization Courses			
	2.2.1 Required Courses			45 <b>*</b>
	2.2.2 Elective Courses			9
	2.2.3 Co-operative Education International			6
	Academic or Personal Training			
	2.2.4 Undergraduate Thesis			2
3.	Free Elective Courses – a minimum of	6	6	6
Total	in curriculum structure – a minimum of	120	120	129

#### Courses

1. General Education	n Course	es	30 Credits
Consisting of the	following	g courses	
1.1 Language Co	ourses (R	equired)	12 Credits
1.1.1 English	Courses		3 Credits
00121	.1	English Listening and Speaking for Communication	3(2-2-5)
00121	.2	English Critical Reading for Effective Communication	ו 3(2-2-5)
00121	.3	English Writing for Effective Communication	3(2-2-5)
1.1.2 Thai Co	ourses		3 Credits
00130	)1	Thai Language for Academic Communication	3(2-2-5)
00130	)2	Thai Language for Communication in the 21 $^{ m st}$	3(2-2-5)
		Century	
00130	)3	Reading in the Digital Age Century	3(2-2-5)
1.2 Elective	Courses		6 Credits
Choos	se the La	nguage Course but not identical the English Courses	s or Thai
Courses			
00131	.1	Korean for Communication	3(2-2-5)
00131	.2	Japanese for Communication	3(2-2-5)
00131	.3	Chinese for Communication	3(2-2-5)
00131	.4	Myanmar for Communication	3(2-2-5)
00131	.5	French for Communication	3(2-2-5)
00131	6	Spanish for Communication	2(2 2 5)

001311	Korean for Communication	3(2-2-5)
001312	Japanese for Communication	3(2-2-5)
001313	Chinese for Communication	3(2-2-5)
001314	Myanmar for Communication	3(2-2-5)
001315	French for Communication	3(2-2-5)
001316	Spanish for Communication	3(2-2-5)
001317	Lao for Communication	3(2-2-5)
001318	Indonesian for Communication	3(2-2-5)
001319	Vietnamese for Communication	3(2-2-5)
001320	Hindi for Communication	3(2-2-5)
001321	Khmer for Communication	3(2-2-5)

# 1.2. Humanities Courses6 CreditsConsisting of the following courses001221Information Science for Study and Research3(2-2-5)001222Language, Society and Culture3(2-2-5)

001224	Arts in Daily Life	3(2-2-5)
001226	Ways of Living in the Digital Age	3(2-2-5)
001227	Music Studies in Thai way of life	3(2-2-5)
001228	Happiness with Hobbies	3(2-2-5)
001238	Media Literacy	3(2-2-5)
001241	Western Music in Daily Life	3 (2-2-5)
001242	Creative Thinking and Innovation	3 (2-2-5)
001253	Entrepreneurship for Small Business Start-up	3 (2-2-5)
001276	Energy and Technology around Us	3(2-2-5)
001331	Social Innovation	3(2-2-5)
001332	Introduction to Data Management in Digital Era	3(2-2-5)

#### 1.3. Social Science Courses

Consisting of the following courses

001231	Philosophy of Life for Sufficient Living	3(2-2-5)
001232	Fundamental Laws for Quality of Life	3(2-2-5)
001233	Thai State and the World Community	3(2-2-5)
001234	Civilization and Local Wisdom	3(2-2-5)
001235	Politics, Economy and Society	3(2-2-5)
001236	Living Management	3(2-2-5)
001237	Life Skills	3(2-2-5)
001239	Leadership and Compassion	3(2-2-5)
001251	Group Dynamics and Teamwork	3(2-2-5)
001252	Naresuan Studie	3(2-2-5)
001254	The King's Philosophy for Living	3 (2-2-5)
001281	From Sufficiency Economy Philosophy (SEP) to	3-(2-2-5)
	Practice	
001282	Peace and Religion for Human Kinds	3(2-2-5)
001283	Principles of Accounting for Entrepreneur	3(2-2-5)

#### 1.4. Science Courses

6 Credits

6 Credits

Consisting of the following courses

001271	Man and Environment	3(2-2-5)
001272	Introduction to Computer Information Science	3(2-2-5)
001273	Mathematics and Statistics in Everyday Life	3(2-2-5)

	001274	Drugs and Chemicals in Daily Life	3(2-2-5)
	001275	Food and Life Style	3(2-2-5)
	001277	Human Behavior	3(2-2-5)
	001278	Life and Health	3(2-2-5)
	001279	Science in Everyday Life	3(2-2-5)
	001291	Consumption in Daily Life	3(2-2-5)
	001292	Circular Economic Lifestyle for 21 <sup>st</sup> Century	3(2-2-5)
1.5. Pe	rsonal Hygien	e Courses	1 Credits
	001281	Sports and Exercises	1(0-2-1)
2. Specializ	zation Course	S	93 Credits
2.1. Fo	oundation Cou	urses	33 Credits
	213130	Principles of Marketing	3(3-0-6)
	213270	Operations Management	3(2-2-5)
	213242	Quantitative Analysis and Business Statistics	3(2-2-5)
	213305	Business Strategies	3(3-0-6)
	214110	Introduction to Economics	3(3-0-6)
	222101	Principles of Accounting	3(2-2-5)
	222102	Business Law	3(3-0-6)
	222203	Taxation	3(2-2-5)
	222302	Business English	3(3-0-6)
	808315	Financial management	3(3-0-6)
	815144	Modern Management and Entrepreneurship	3(3-0-6)
2.2 Special	ization Course	25	60 Credits
2.2.1	Required Cour	ses of Accountancy	45 Credits
	222108	Intermediate Accounting 1	3(2-2-5)
	222202	Intermediate Accounting 2	3(2-2-5)
	222204	Tax Accounting	3(2-2-5)
	222205	Cost Accounting	3(2-2-5)
	222207	Program for Accounting Profession	3(2-2-5)
	222208	Accounting Information Systems	3(2-2-5)
	222301	Cost Management	3(2-2-5)
	222304	Advanced Accounting 1	3(2-2-5)

222305	Auditing	3(3-0-6)
222306	Digital Technology for Accounting Professions and	3(3-0-6)
	Business	
222308	Risk Management and Corporate Governance	3(3-0-6)
222309	Database Management Systems for Accounting	3(2-2-5)
222401	Advanced Accounting 2	3(2-2-5)
222402	Financial Reporting and Analysis	3(3-0-6)
222405	Data Analytics for Accounting and Business	3(2-2-5)

#### 2.2.2. Elective Courses

9 Credits

Consisting of the following courses

## 1. Managerial Accounting

222312	Profit Planning and Control	3(3-0-6)
222313	Environmental Management Accounting	3(3-0-6)
222411	Strategic Cost Management	3(3-0-6)
222414	Seminar in Management Accounting	3(3-0-6)

### 2. Auditing and Tax

222421	Information System Audit and Control	3(3-0-6)
222422	Tax planning	3(3-0-6)
222423	Forensic Accounting	3(3-0-6)
222424	Computer Assisted Auditing	3(3-0-6)
222425	Seminar in Auditing	3(3-0-6)
222426	Seminar in Taxation	3(3-0-6)

#### 3. Financial Accounting

222331	Accounting and Budgeting for Public Sector	3(3-0-6)
222333	Accounting for Specific Enterprises	3(3-0-6)
222334	Accounting for Agricultural Business	3(3-0-6)
222337	Accounting for Financial Instruments	3(3-0-6)
222431	Seminar in Financial Accounting	3(3-0-6)

#### 4. Accounting Information System

222441	Accounting Information System Analysis and Design	3(2-2-5)
222442	Seminar in Accounting Information Systems	3(3-0-6)

#### **2.3** Co-operative Education International Academic or Professional 6 Credits

### Training

Consisting of the following courses

222491	Co–operative Education	6 Credits
222492	International Academic or Professional Training	6 Credits
222493	Professional Training	6 Credits

2.4 Undergraduate Thesis		3 Credits
222307	Research Methodology	1(1-0-2)
222406	Professional Preparation	1(0-3-1)

#### 3. Free Elective Courses

#### 6 Credits

Choose the only close open on Nareasuan University