



# **Bachelor of Accountancy Program**

**(International Program)**

**Revised Curriculum, Year 2011**

**School of Accountancy**

**University of the Thai Chamber of Commerce**

**Bachelor of Accountancy Program (International Program)**

**(Revised Curriculum, Year 2011)**

<b>Awarding Institution</b>	University of the Thai Chamber of Commerce
<b>School/Major</b>	School of Accountancy

**Part 1 General Information**

**1. Program Title**

Thai:	หลักสูตรบัญชีบัณฑิต (หลักสูตรนานาชาติ)
English:	Bachelor of Accountancy Program (International Program)

**2. Degree Title**

2.1 Full Title (Thai):	บัญชีบัณฑิต
2.2 Abbreviated Title (Thai):	บช.บ.
2.3 Full Title (English):	Bachelor of Accountancy
2.4 Abbreviated Title (English):	B.Acc.

**3. Major**

None

**4. Total Credits**            138 Credits

**5. Type of Program**

**5.1 Mode of Study**

Leading to the Bachelor Degree, 4-year program

**5.2 Language of Study**

English language

**5.3 Admission**

Thai and Non-Thai students who are proficient in English

**5.4 Collaboration with Other Institutions**

Teaching and learning in the program are entirely arranged by Awarding Institution

### **5.5 Type of Conferred Degree**

A single degree award

## **6. Philosophy, Importance and Objectives of the Program**

### **6.1 Philosophy**

Build highly-qualified professional accountants with high ethical standards, and develop accounting profession.

### **6.2 Objectives**

- To produce bachelor-level graduates with knowledge and skills in accounting and ability to apply information technology to their future careers.
- To prepare graduates to conduct themselves professionally and uphold high ethical standards as exemplary models in the profession and in society. They are encouraged to utilize their knowledge and skills for their own and the country's development.
- To produce graduates with the knowledge and the understanding to be able to contribute to developments in accounting profession and interpret these to society.
- To prepare graduates to have sufficient knowledge for further education both within the country and abroad.

## **7. Career Prospects after Graduation**

- 1) Accountants
- 2) Auditors
- 3) Accounting System Designers
- 4) Accounting and Accounting Technology Educators
- 5) Internal Auditors
- 6) Finance, Accounting and Taxation Consultants
- 7) Entrepreneurs
- 8) Government Officials

## **9. Instructional Venue**

School of Accountancy, University of the Thai Chamber of Commerce

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## **Part 2 Academic system, program management and program structure**

### **1. Educational Management System**

#### **1.1 System**

The regular academic year is divided into two semesters, which are the first and the second semesters. A summer session may be offered. First and second semesters are a minimum of fifteen weeks each, excluding the examination period whilst the summer semester is a minimum of eight weeks with an equivalent number of class periods to a semester.

#### **1.2 Summer Semester**

The offer of a summer semester is dependent on the consideration of program committees.

#### **1.3 Credit equivalent to semester system**

None

### **2. Program Implementation**

#### **2.1 Study Period**

First semester	August – December
Second semester	January – April
Summer semester	May – July

#### **2.2 Qualifications of the Applicants**

The applicants must possess one of the qualifications as follows:

2.2.1 Applicants have completed high school or equivalent (Grade 12 from American-system schools or O-Level from British-system schools) from national or international institutions approved by Ministry of Education, or the applicants are or used to be students of higher education institutions approved by Ministry of Education.

2.2.2 Applicants have completed Bachelor Degree in any major from University of the Thai Chamber of Commerce, and applied for Bachelor Degree in another major.

2.2.3 Applicants have completed Bachelor Degree from other national or international institutions approved by Ministry of Education, and applied for Bachelor Degree in another major.

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2.2.4 Applicants, whose qualifications have not met the above criteria, are in the consideration of Admission Committee.

### **2.3 Admission Requirements**

2.3.1 All applicants must pass admission process in accordance with the regulations of University of the Thai Chamber of Commerce.

2.3.2 Applicants are required to have a minimum IELTS (Academic Band) of 5.5 with minimum of 5 in every band, or a minimum TOEFL of 500 (Paper-Based Test), 173 (Computer - Based Test), or 61 (Internet - Based Test), or other equivalent English tests.

2.3.3 Applicants from overseas who use English as the first language are exempted from the English Test. However, they must pass the mathematics test and interview.

2.3.4 Applicants who achieve all requirements are required to take Pre-Study Courses, including English for academic purposes and pre-mathematics to improve their academic English and quantitative skills.

2.3.5 University Council may approve the applications without passing through normal admission, if it is a request from government or international organizations.

### **3. Teaching and Learning System**

Program is arranged as Taught Program in accordance with the Regulation of University of the Thai Chamber of Commerce, Credit System Education, Undergraduate Program, B.E. 2545 and B.E. 2554.

### **4. Courses and Credit Transfer**

Courses and credit transferring must be approved by program committees and must be consistent with The Regulation of University of the Thai Chamber of Commerce, Knowledge, Skills and Experience Transfer from Informal Education to Formal Education, Undergraduate and Postgraduate Programs, B.E. 2547, and The Regulation of University of the Thai Chamber of Commerce, Credit transfer, Undergraduate Program, B.E. 2548 as well as The Regulation of University of the Thai Chamber of Commerce, Second Degree, Undergraduate Program, B.E. 2543.

## 5. Curriculum

### 5.1 Total Credits: 138 Credits

### 5.2 Curriculum Structure

Curriculum structure is shown as follows:

<b>A. General Education Courses</b>	<b>30</b>	<b>Credits</b>
1) Language Courses	15	Credits
2) Science and Mathematics Courses	6	Credits
3) Social Science Courses	3	Credits
4) Humanities Courses	3	Credits
5) Development of Quality of Life Courses	3	Credits
<b>B. Specialized Courses</b>	<b>102</b>	<b>Credits</b>
1) Core Courses	48	Credits
2) Major Required Courses	36	Credits
3) Major Elective Courses	18	Credits
<b>C. Free Elective Courses</b>	<b>6</b>	<b>Credits</b>

### 5.3 List of Courses in the Program

#### (1) Code Description

Code description for each course in the Bachelor Program is identified as follows.

#### 1) Code Description for General Education Courses

Code description is identified by the use of English alphabet for the first two digits followed by the use of numbers as the third, the fourth and the fifth digits. The detailed information is presented below.

First-digit letter "I"	International Program
Second-digit letter	Schools in the University providing General Education Courses
H	School of Humanities
S	School of Science and Technology
B	School of Business
Third-digit "No. 0"	General Education Course
Fourth- and fifth-digits	Course Numbers

## 2) Code Description for Specialized Courses

### 2.1) Core Courses

Code description is identified by the use of English alphabet for the first two digits followed by the use of numbers as the third, the fourth and the fifth digits. The detailed information is presented below.

First-digit letter "I"	International Program
Second-digit letter	Schools in the University providing Core Courses
B	School of Business
A	School of Accountancy
E	School of Economics
H	School of Humanities
S	School of Sciences and Technology
L	School of Law
Third-digit number	Year of study, in which courses are arranged
No.1	First-Year Courses
No.2	Second-Year Courses
No.3	Third-Year Courses
No.4	Fourth-Year Courses

Fourth- and fifth-digits Course Numbers of Core Courses from 01-09

### 2.2) Major Required Courses

Code description is identified by the use of English alphabet for the first two digits followed by the use of numbers as the third, the fourth and the fifth digits. The detailed information is presented below.

First-digit letter "I"	International Program
Second-digit letter	Schools in the University and Major (if any)
Third-digit number	Year of study, in which the courses are arranged
Fourth- and fifth-digits	Course Numbers of Major Required Courses from 10-29

### 2.3) Major Elective Courses

Code description is identified by the use of English alphabet for the first two digits followed by the use of numbers as the third, the fourth and the fifth digits. The detailed information is presented below.

First-digit letter "I" International Program  
 Second-digit letter Schools in the University and Major (if any)  
 Third-digit number Year of study, in which courses are arranged  
 Fourth- and fifth-digits Course Number of Major Elective Courses, which

can be separated into three fields as follows.

No. 30-49 Major Elective Courses in Corporate Accounting Field

No. 50-69 Major Elective Courses in Auditing and Internal Auditing Field

No. 70-89 Major Elective Courses in Information Technology Field

Regarding Co-operative Education, the numbers of 090-099 are used as course numbers in an order of field ranking.

#### 2.4) Minor Courses

Code description of Minor Courses, which the School of Accountancy provides for students from other Schools, is identified as follows.

First-digit letter "I" International Program  
 Second-digit letter "X" Minor Courses  
 Third-digit "No.4" School of Accountancy as the provider  
 Fourth- and fifth-digits Course Number of Minor Courses

#### 3) Code Description for Free Elective Courses

The first letter "I" refers to International Program. The second letter refers to School or Major (if any). The third-digit "No.0" refers to Free Elective Courses while the fourth- and the fifth-digits refer to course number of Free Elective Courses.

#### (2) List of Courses

##### A. General Education Courses: 30 Credits

##### 1. Language Courses: 5 Courses 15 Credits

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IH009	English for Communication 1	3(3-0-6)	-
IH010	English for Communication 2	3(3-0-6)	IH009 or TOEIC of 250 or equivalent
IH011	English for Communication 3	3(3-0-6)	IH010 or TOEIC of 350 or equivalent





<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b> (Lecture-tutorial- self study)	<b>Prerequisite</b>
IH012	English for Communication 4	3(3-0-6)	IH011 or TOEIC of 450 or equivalent
IH013	Thai Language for Communication	3(3-0-6)	-
IH014	Thai Language and Culture	3(3-0-6)	-

**Remarks:** 1. For English language courses, students can submit TOEIC scores or the equivalent to gain exemption from English for Communication 1-4 as specified in their descriptions. In doing so, students must complete the submission of TOEIC scores no later than the end of the second semester of the second year. If students earn TOEIC scores of 550 or above, they are not required to enroll in any English language courses in the General Education Course Group. However, they must enroll in alternative courses (excluding General Education Courses) offered by the university in place of the exempted credits in order to obtain the entire number of credits of the program.

2. With regard to Thai language courses, Thai students select IH013; foreign students select IH014.

**2. Science and Mathematics Courses: 2 Courses 6 Credits**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b> (Lecture-tutorial- self study)	<b>Prerequisite</b>
IS004	Modern Science and Technology	3(3-0-6)	-
IS005	Mathematics and Statistics for Daily Life	3(3-0-6)	-

**3. Social Science Course: 1 Course 3 Credits**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b> (Lecture-tutorial- self study)	<b>Prerequisite</b>
IB002	Modern Business	3(3-0-6)	-

**4. Humanities Course: 1 Course 3 Credits**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b> (Lecture-tutorial- self study)	<b>Prerequisite</b>
IH022	Self-Management	3(3-0-6)	-

**5. Quality of Life Development Course: 1 Course 3 Credits**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b> (Lecture-tutorial- self study)	<b>Prerequisite</b>
IH032	Global Life Skills	3(3-0-6)	-

**B. Specialized Courses: 102 Credits****1. Core Courses: 16 Courses 48 Credits**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b> (Lecture-tutorial- self study)	<b>Prerequisite</b>
IA101	Introduction to Accounting	3(2-2-5)	-
IS921	Business Mathematics	3(3-0-6)	-
IE921	Principles of Economics 1	3(3-0-6)	-
IE922	Principles of Economics 2	3(3-0-6)	-
IS922	Business Statistics	3(3-0-6)	-
IA206	Quantitative Analysis for Business	3(2-2-5)	-
IL921	Business Law	3(3-0-6)	-
IA208	Taxation 1	3(3-0-6)	-
IB921	Organization and Management	3(3-0-6)	-
IB922	Principles of Marketing	3(3-0-6)	-
IA204	Introduction to Information Systems	3(3-0-6)	-
IB923	Business Finance	3(2-2-5)	IA101
IB924	Operations Management	3(3-0-6)	IA206
IH921	Business English	3(3-0-6)	IH012 or TOEIC of 550 or equivalent
IB925	Strategic Management	3(3-0-6)	Minimum of 30 core



Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite  course credits
IA209	Corporate Governance	3(3-0-6)	IB921

**2. Major Required Courses: 12 Courses 36 Credits**

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IA110	Intermediate Accounting 1	3(2-2-5)	IA101
IA211	Intermediate Accounting 2	3(2-2-5)	IA101
IA212	Taxation 2	3(3-0-6)	-
IA213	Cost Accounting	3(2-2-5)	IA101
IA314	Managerial Accounting	3(2-2-5)	IA213
IA315	Auditing	3(3-0-6)	IA110, IA211
IA316	Internal Control and Internal Auditing	3(3-0-6)	IA110, IA211, IA209
IA317	Tax Accounting	3(3-0-6)	IA110, IA208
IA318	Accounting Information Systems	3(3-0-6)	IA101, IA204
IA319	Advanced Accounting 1	3(2-2-5)	IA110, IA211
IA320	Financial Reporting and Analysis	3(3-0-6)	IA110, IA211
IA421	Advanced Accounting 2	3(2-2-5)	IA110, IA211

**3. Major Elective Courses:** There are 3 fields. Students may select 6 courses (18 credits) from any field. Students who choose Co-operative Education (6 credits) are required to select 4 courses (12 credits) to fulfill the 18 credit requirement. One of the selected courses must be a seminar course.

**Corporate Accounting**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IA430	International Accounting	3(3-0-6)	IA110, IA211
IA431	Institutional Accounting	3(2-2-5)	IA101
IA432	Seminar in Financial Accounting	3(3-0-6)	IA110, IA211
IA433	Strategic Cost Management	3(3-0-6)	IA314
IA435	Budgetary Planning and Control	3(2-2-5)	IA213
IA436	Environmental Management Accounting	3(3-0-6)	IA314
IA437	Seminar in Managerial Accounting	3(3-0-6)	IA314
IA438	Law Relating to the Accounting Profession	3(3-0-6)	-
IA439	Software Packages for Accounting	3(1-4-4)	IA318
IA440	Tax Planning	3(3-0-6)	IA317
IA441	Seminar in Taxation	3(3-0-6)	IA212, IA317
IA443	Accounting Research	3(3-0-6)	IS922, IA314, IA315
IA444	Business Risk Management	3(3-0-6)	IA110, IA211
IA091	Co-operative Education	6(0-40-20)	Minimum of 99 credits

**Auditing and Internal Auditing**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IA430	International Accounting	3(3-0-6)	IA110, IA211
IA438	Law Relating to the Accounting Profession	3(3-0-6)	-
IA443	Accounting Research	3(3-0-6)	IS922, IA314, IA315
IA450	Auditing and Assurance of Accounting Information Systems	3(3-0-6)	IA315, IA316, IA318
IA451	Forensic Accounting	3(3-0-6)	IA315, IA316
IA452	Seminar in Auditing	3(3-0-6)	IA315



<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IA453	Seminar in Internal Auditing	3(3-0-6)	IA316
IA092	Co-operative Education	6(0-40-20)	Minimum of 99 credits

### **Information Technology**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IA438	Law Relating to the Accounting Profession	3(3-0-6)	-
IA439	Software Packages for Accounting	3(1-4-4)	IA318
IA443	Accounting Research	3(3-0-6)	IS922, IA314, IA315
IA471	Data Communications and Networks	3(3-0-6)	IA204
IA472	Accounting Information System Analysis and Design	3(3-0-6)	IA318
IA473	Enterprise Resources Planning Systems	3(3-0-6)	IA318
IA474	Seminar in Accounting Information Systems and Technology	3(3-0-6)	IA318
IA475	Database Management	3(3-0-6)	IA204
IA476	Information System Security and Control	3(3-0-6)	IA318
IA093	Co-operative Education	6(0-40-20)	Minimum of 99 credits

**4. Minor Courses offered to students from other schools in the University:**

Students from other UTCC schools can take 15 credits from the following minor courses provided by the School of Accountancy.

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IX401	Intermediate Accounting 1	3(2-2-5)	IA911
IX402	Intermediate Accounting 2	3(2-2-5)	IX401
IX403	Cost Accounting	3(2-2-5)	IX401
IX404	Managerial Accounting	3(2-2-5)	IX403
IX405	Tax Accounting	3(3-0-6)	IX401, IB204
IX406	Environmental Management Accounting	3(3-0-6)	IX404

**C. Free Elective Courses: 2 Courses 6 Credits**

Students can take 2 courses (6 credits) from the elective course group as required from any school of the University of the Thai Chamber of Commerce, except those in the general education courses.



## 5.4 Study Plan

### 1) Study Plan without Co-operative Education

#### First Year, First Semester

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IH013 IH014	Thai Language for Communication or Thai Language and Culture	3(3-0-6)	-
IH009	English for Communication 1	3(3-0-6)	-
IS004	Modern Science and Technology	3(3-0-6)	-
IS005	Mathematics and Statistics for Daily Life	3(3-0-6)	-
IB002	Modern Business	3(3-0-6)	-
IA101	Introduction to Accounting	3(2-2-5)	-
	<b>Total</b>	18	

#### First Year, Second Semester

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IH010	English for Communication 2	3(3-0-6)	IH009 English for Communication 1 or TOEIC of 250 or equivalent
IH022	Self-Management	3(3-0-6)	-
IH032	Global Life Skills	3(3-0-6)	-
IA110	Intermediate Accounting 1	3(2-2-5)	IA101 Introduction to Accounting
IS921	Business Mathematics	3(3-0-6)	-
IE921	Principles of Economics 1	3(3-0-6)	-
	<b>Total</b>	18	

**Second Year, First Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IH011	English for Communication 3	3(3-0-6)	IH010 English for Communication 2 or TOEIC of 350 or equivalent
IE922	Principles of Economics 2	3(3-0-6)	-
IS922	Business Statistics	3(3-0-6)	-
IB922	Principles of Marketing	3(3-0-6)	-
IA211	Intermediate Accounting 2	3(2-2-5)	IA101 Introduction to Accounting
IB921	Organization and Management	3(3-0-6)	-
	<b>Total</b>	<b>18</b>	

**Second Year, Second Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IH012	English for Communication 4	3(3-0-6)	IH011 English for Communication 3 or TOEIC of 450 or equivalent
IA206	Quantitative Analysis for Business	3(2-2-5)	-
IL921	Business Law	3(3-0-6)	-
IA208	Taxation 1	3(3-0-6)	-
IA213	Cost Accounting	3(2-2-5)	IA101 Introduction to Accounting
IA209	Corporate Governance	3(3-0-6)	IB921 Organization and Management
	<b>Total</b>	<b>18</b>	





**Third Year, First Semester**

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IA204	Introduction to Information Systems	3(3-0-6)	-
IH921	Business English	3(3-0-6)	IH012 English for Communication 4 or TOEIC of 550 or equivalent
IA212	Taxation 2	3(3-0-6)	-
IA314	Managerial Accounting	3(2-2-5)	IA213 Cost Accounting
IA315	Auditing	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA316	Internal Control and Internal Auditing	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2 IA209 Corporate Governance
	<b>Total</b>	18	

**Third Year, Second Semester**

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IB924	Operations Management	3(3-0-6)	IA206 Quantitative Analysis for Business
IA317	Tax Accounting	3(3-0-6)	IA110 Intermediate Accounting 1 IA208 Taxation 1
IA318	Accounting Information Systems	3(3-0-6)	IA101 Introduction to Accounting IA204 Introduction to Information Systems
IA319	Advanced Accounting 1	3(2-2-5)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA320	Financial Reporting and Analysis	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IB923	Business Finance	3(2-2-5)	IA101 Introduction to Accounting
	<b>Total</b>	18	

**Fourth Year, First Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IA421	Advanced Accounting 2	3(2-2-5)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA ...	4 Major Elective Courses	12	
	1 Free Elective Course	3	
	<b>Total</b>	18	

**Fourth Year, Second Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IB925	Strategic Management	3(3-0-6)	Minimum of 30 core course credits
IA ...	2 Major Elective Courses	6	
	1 Free Elective Course	3	
	<b>Total</b>	12	

## 2) Study Plan with Co-operative Education

### 2.1) Co-operative Course arranged at the first semester of the fourth year

#### First Year, First Semester

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IH013 IH014	Thai Language for Communication or Thai Language and Culture	3(3-0-6)	-
IH009	English for Communication 1	3(3-0-6)	-
IS004	Modern Science and Technology	3(3-0-6)	-
IS005	Mathematics and Statistics for Daily Life	3(3-0-6)	-
IB002	Modern Business	3(3-0-6)	-
IA101	Introduction to Accounting	3(2-2-5)	-
	<b>Total</b>	18	

#### First Year, Second Semester

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IH010	English for Communication 2	3(3-0-6)	IH009 or TOEIC of 250 or equivalent
IH022	Self-Management	3(3-0-6)	-
IH032	Global Life Skills	3(3-0-6)	-
IA110	Intermediate Accounting 1	3(2-2-5)	IA101 Introduction to Accounting
IS921	Business Mathematics	3(3-0-6)	-
IE921	Principles of Economics 1	3(3-0-6)	-
	<b>Total</b>	18	

**Second Year, First Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IH011	English for Communication 3	3(3-0-6)	IH010 or TOEIC of 350 or equivalent
IE922	Principles of Economics 2	3(3-0-6)	-
IS922	Business Statistics	3(3-0-6)	-
IB922	Principles of Marketing	3(3-0-6)	-
IA211	Intermediate Accounting 2	3(2-2-5)	IA101 Introduction to Accounting
IB921	Organization and Management	3(3-0-6)	-
	<b>Total</b>	18	

**Second Year, Second Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IH012	English for Communication 4	3(3-0-6)	IH011 or TOEIC of 450 or equivalent
IA206	Quantitative Analysis for Business	3(2-2-5)	-
IL921	Business Law	3(3-0-6)	-
IA208	Taxation 1	3(3-0-6)	-
IA213	Cost Accounting	3(2-2-5)	IA101 Introduction to Accounting
IA209	Corporate Governance	3(3-0-6)	IB921 Organization and Management
	<b>Total</b>	18	



**Third Year, First Semester**

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IA204	Introduction to Information Systems	3(3-0-6)	-
IH921	Business English	3(3-0-6)	IH012 or TOEIC of 550 or equivalent
IA212	Taxation 2	3(3-0-6)	-
IA314	Managerial Accounting	3(2-2-5)	IA213 Cost Accounting
IA315	Auditing	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA316	Internal Control and Internal Auditing	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2 IA209 Corporate Governance
	<b>Total</b>	18	

**Third Year, Second Semester**

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IB924	Operations Management	3(3-0-6)	IA206 Quantitative Analysis for Business
IA319	Advanced Accounting 1	3(2-2-5)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA317	Tax Accounting	3(3-0-6)	IA110 Intermediate Accounting 1 IA208 Taxation 1
IA318	Accounting Information Systems	3(3-0-6)	IA101 Introduction to Accounting IA204 Introduction to Information Systems
IA320	Financial Reporting and Analysis	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IB923	Business Finance	3(2-2-5)	IA101 Introduction to Accounting
	<b>Total</b>	18	

**Third Year, Summer Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
	2 Free Elective Courses	6	
	<b>Total</b>	6	

**Fourth Year, First Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IA091 - 093	Co-operative Education	6(0-40-20)	Minimum of 99 credits
	<b>Total</b>	6	

**Fourth Year, Second Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IB925	Strategic Management	3(3-0-6)	Minimum of 30 core course credits
IA421	Advanced Accounting 2	3(2-2-5)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA ...	4 Major Elective Courses	12	
	<b>Total</b>	18	



## 2.2) Co-operative Course arranged at the second semester of the final year

### First Year, First Semester

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IH013 IH014	Thai Language for Communication or Thai Language and Culture	3(3-0-6)	-
IH009	English for Communication 1	3(3-0-6)	-
IS004	Modern Science and Technology	3(3-0-6)	-
IS005	Mathematics and Statistics for Daily Life	3(3-0-6)	-
IB002	Modern Business	3(3-0-6)	-
IA101	Introduction to Accounting	3(2-2-5)	-
	<b>Total</b>	18	

### First Year, Second Semester

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IH010	English for Communication 2	3(3-0-6)	IH009 or TOEIC of 250 or equivalent
IH022	Self-Management	3(3-0-6)	-
IH032	Global Life Skills	3(3-0-6)	-
IA110	Intermediate Accounting 1	3(2-2-5)	IA101 Introduction to Accounting
IS921	Business Mathematics	3(3-0-6)	-
IE921	Principles of Economics 1	3(3-0-6)	-
	<b>Total</b>	18	

**Second Year, First Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IH011	English for Communication 3	3(3-0-6)	IH010 or TOEIC of 350 or equivalent
IE922	Principles of Economics 2	3(3-0-6)	-
IS922	Business Statistics	3(3-0-6)	-
IB922	Principles of Marketing	3(3-0-6)	-
IA211	Intermediate Accounting 2	3(2-2-5)	IA101 Introduction to Accounting
IB921	Organization and Management	3(3-0-6)	-
	<b>Total</b>	18	

**Second Year, Second Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IH012	English for Communication 4	3(3-0-6)	IH011 or TOEIC of 450 or equivalent
IA206	Quantitative Analysis for Business	3(2-2-5)	-
IL921	Business Law	3(3-0-6)	-
IA208	Taxation 1	3(3-0-6)	-
IA213	Cost Accounting	3(2-2-5)	IA101 Introduction to Accounting
IA209	Corporate Governance	3(3-0-6)	IB921 Organization and Management
	<b>Total</b>	18	





### Third Year, First Semester

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IA204	Introduction to Information Systems	3(3-0-6)	-
IH921	Business English	3(3-0-6)	IH012 or TOEIC of 550 or equivalent
IA212	Taxation 2	3(3-0-6)	-
IA314	Managerial Accounting	3(2-2-5)	IA213 Cost Accounting
IA315	Auditing	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA316	Internal Control and Internal Auditing	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2 IA209 Corporate Governance
	<b>Total</b>	18	

### Third Year, Second Semester

Course Code	Course Title	Credits (Lecture-tutorial- self study)	Prerequisite
IB924	Operations Management	3(3-0-6)	IA206 Quantitative Analysis for Business
IA319	Advanced Accounting 1	3(2-2-5)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA317	Tax Accounting	3(3-0-6)	IA110 Intermediate Accounting 1 IA208 Taxation 1
IA318	Accounting Information Systems	3(3-0-6)	IA101 Introduction to Accounting IA204 Introduction to Information Systems
IA320	Financial Reporting and Analysis	3(3-0-6)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IB923	Business Finance	3(2-2-5)	IA101 Introduction to Accounting
	<b>Total</b>	18	

**Third Year, Summer Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
	2 Free Elective Courses	6	
	<b>Total</b>	6	

**Fourth Year, First Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IB925	Strategic Management	3(3-0-6)	Minimum of 30 core course credits
IA421	Advanced Accounting 2	3(2-2-5)	IA110 Intermediate Accounting 1 IA211 Intermediate Accounting 2
IA ...	4 Major Elective Courses	12	
	<b>Total</b>	18	

**Fourth Year, Second Semester**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits (Lecture-tutorial- self study)</b>	<b>Prerequisite</b>
IA091 - 093	Co-operative Education	6(0-40-20)	Minimum of 99 credits
	<b>Total</b>	6	

## **5.5 Course Description**

### **A. General Education Courses**

#### **1. Language Group: 5 Courses 15 Credits**

**IH009 English for Communication 1 3 (3-0-6)**

Development and practice of communicative English in everyday life, focusing on listening to short conversations and messages for main ideas and details, greeting and socializing, taking part in small talk, introducing oneself, welcoming, asking and giving information, reading paragraphs for main ideas and supporting details, and writing short and simple messages through a standard and an electronic form.

**IH010 English for Communication 2 3 (3-0-6)**

**Prerequisite (attempt pass): IH009 English for Communication 1 or**

**TOEIC 250 or equivalent**

Development and practice of communicative English in everyday life, focusing on listening to complicated messages and conversations for main ideas and supporting details, taking part in conversation by asking, responding, and giving opinions, everyday life conversation in various situations, presenting and comparing simple business data, reading and summarizing more complicated passages, and writing more complicated messages through a standard and an electronic form.

**IH011 English for Communication 3 3 (3-0-6)**

**Prerequisite (attempt pass): IH010 English for Communication 2 or**

**TOEIC 350 or equivalent**

Development and practice of business English for everyday life, communication by integrating the four skills: listening, speaking, reading, and writing, focusing on telephone conversation; presenting business information concerning corporate details, products, and services; comparing and analyzing business data; writing memos and electronic mails; reading and summarizing business articles.

**IH012 English for Communication 4 3 (3-0-6)**

**Prerequisite (attempt pass): IH011 English for Communication 3 or  
TOEIC 450 or equivalent**

Development and practice of Business English for everyday life, communication by integrating the four skills: listening, speaking, reading, and writing, focusing on expressions used in simulated meetings, basic business negotiations and job interviews; writing application letters and resumes through a standard and an electronic form; reading and summarizing articles related to current business situations; and cross-cultural business communication.

**IH013 Thai Language for Communication 3 (3-0-6)**

Development and practice of standard Thai usage including listening, speaking, reading, and writing to convey ideas logically and communicate effectively.

**IH014 Thai Language and Culture 3 (3-0-6)**

Use of Thai for basic communication. Practice in listening, speaking, reading, and writing skills. Study of the relationship between Thai language and culture, belief and common values in Thai society, and appropriate use of Thai for various situations.

**2. Science and Mathematics Group: 2 Courses 6 Credits****IS004 Modern Science and Technology 3 (3-0-6)**

Modern science and technology related to innovations, creation of new knowledge, and scientific and technological advances affecting environment, energy, agricultural products, medical science, communication, economics, business and society.

**IS005 Mathematics and Statistics for Daily Life 3 (3-0-6)**

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Importance and impact of mathematics and statistics on science and technology, mathematics and statistics for daily life and business, use of mathematics and statistics software for data analysis and interpretation.

### **3. Social Science Group: 1 Course 3 Credits**

**IB002 Modern Business** **3 (3-0-6)**

Principles and applications of basic business management, modern business organization, finance, economics, accounting, business law, business environment, good governance, business ethics, and corporate social responsibility.

### **4. Humanities Group: 1 Course 3 Credits**

**IH022 Self-Management** **3 (3-0-6)**

Principles and applications of psychological knowledge related to individual differences, individual and group social behaviors concerning perception, learning, motivation, emotional quotients, maturity, personal care and hygiene, leadership and teamwork, constructive stress management, thinking and reasoning, analysis and understanding of human behaviors leading to self-awareness, self-monitoring, self-adjustment, and ethics for everyday life.

### **5. Quality of Life Development Group: 1 Course 3 Credits**

**IH032 Global Life Skills** **3 (3-0-6)**

Global life skills and knowledge related to social institutions, politics and democracy, changes in global community affecting Thai economics and society, ASEAN community and their artistic and cultural differences, information and communication technology skills, personality development, socialization and social etiquette and trustworthiness.

## **B. Specialized Courses**

### **1. Core Courses**

**IA101 Introduction to Accounting** **3 (2-2-5)**

Meaning and objectives of accounting, benefits of accounting information, accounting framework, principles and procedures of double entry accounting, recording

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transactions in accounting cycle, preparing trial balance, worksheets and financial statements for service, merchandising and manufacturing businesses, Value-Added-Tax (VAT) accounting, special journals, voucher system, and petty cash system.

**IS921 Business Mathematics 3 (3-0-6)**

Equation and non-equation solving of absolute numbers, set and algebra, problem application by set, relation and function, market equilibrium, application of matrixes for business problems, limit and continuation function, differentiation, application of maximized and minimized values, integral and business problem solving.

**IE921 Principles of Economics 1 3 (3-0-6)**

Basic concepts and models of national income, international trade and finance, money and banking, economic problems including inflation-deflation and unemployment, and application of economic policy to solve them.

**IE922 Principles of Economics 2 3 (3-0-6)**

Concepts of demand, supply and elasticity, determination of price based on the demand and supply theory, consumption theory, production theory, price setting in various markets, and the application of economic principles for business decision making.

**IS922 Business Statistics 3 (3-0-6)**

Probability and random variables, sample distribution, sampling theory, estimating and testing hypothesis, variance analysis, regression and correlation analysis, chi-square analysis, indices and time series analysis.

**IA206 Quantitative Analysis for Business 3 (2-2-5)**

The study of mathematics and statistics in quantitative analysis, decision making under uncertainty, decision making under risk, operations research including linear programming, transportation problem, assignment problem, network analysis, inventory models, game theory, queuing theory, and simulation.

**IL921 Business Law 3 (3-0-6)**

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General principles of civil and commercial law, law concerning incorporation, rights and duties, operation and dissolution of various forms of business including partnerships, limited company and public company, and business ethics, contracts and specific business contracts.

**IA208 Taxation 1** **3 (3-0-6)**

General knowledge of taxation, principles and collection procedures concerning personal income tax, corporate income tax, value added tax, specific business tax, duties and withholding taxes.

**IB921 Organization and Management** **3 (3-0-6)**

Systematic operations of organizations, direction and determination of business policies, management procedures in modern organizations, interrelationship between management functions and the effects of the external environment on organizations in order to efficiently link the operations with other functions of modern organizations.

**IB922 Principles of Marketing** **3 (3-0-6)**

Definition and significance of modern marketing concepts in business and the economy, effects of the business environment on marketing and market systems, analysis of consumer behavior, market segmentation, market targeting, product and service positioning, marketing mix, and the applications of information technology in a modern marketing mix.

**IA204 Introduction to Information Systems** **3 (3-0-6)**

Basic knowledge related to information systems, roles and components of information systems in organizations, format and structure of information systems, business subsystems, accessibility to information systems, application of information systems in management, data communications and network systems.

**IB923 Business Finance** **3 (2-2-5)**

**Prerequisite: IA101 Introduction to Accounting**

Roles and goals of financial management in the business. Financial planning and decisions of the business, short term and long term financing, capital structure and

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cost of capital, investment decisions, capital budgeting, working capital management, financial analysis, dividend policy, risk management, and other financial policies.

**IB924 Operations Management** **3 (3-0-6)**

**Prerequisite: IA206 Quantitative Analysis for Business**

Characteristics and importance of operations and management, forecasting customer demand, product and service design, production decision making, selecting a plant site and layout, project management, supply chain management, safety management in the factory, purchasing systems, inventory control systems, maintenance systems, raw material planning, transportation models and using purchasing software to assist with the production functions.

**IH921 Business English** **3 (3-0-6)**

**Prerequisite (attempt pass): IH012 English for Communication 4 or  
TOEIC of 550 or equivalent**

Business letters, concerning form of the letters, letter of inquiry, letter of responding, letter of orders, letter of reminders and apologies, letter of debt payment, letter of debt collection, and letter for job application. Memos and using technical business terms in performance reports.

**IB925 Strategic Management** **3 (3-0-6)**

**Prerequisite: complete at least 30 credits on core courses**

The importance of strategic thinking for management, appropriate policy and strategy formulation according to the business environment, strategic management procedures, strategy and tactic formulation for different levels of organizations, strategic planning, decision making and strategic control; based on case studies.

**IA209 Corporate Governance** **3 (3-0-6)**

**Prerequisite: IB921 Organizations and Management**

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Organization structure, ownership structure, separation of authorization between ownership and management, roles, functions and responsibilities of committees and auditors that aim to create good governance including the transparency, fairness and accountability of business's operations in order to build the confidence of stakeholders, the relationship between corporate governance mechanisms and firm performance.

## **2. Major Required Courses**

### **IA110 Intermediate Accounting 1 3 (2-2-5)**

#### **Prerequisite: IA101 Introduction to Accounting**

Definitions, classification, recognition, measurement, and valuation of assets, presentation of assets in statement of financial position, disclosure of assets according to accounting standards, computation of depreciation and depletion, changes in asset valuation, impairment of assets, concepts and accounting treatments of assets used in practices.

### **IA211 Intermediate Accounting 2 3 (2-2-5)**

#### **Prerequisite: IA101 Introduction to Accounting**

Principles and procedures in accounting for liabilities concerning classification of liabilities, recognition and measurement of liabilities, valuation and presentation of liabilities in the statement of financial position, disclosure of liabilities according to accounting standards, accounting for owners' equity of partnership, corporation, and public company related to incorporation, operation, share in profit and loss, changes in equity, and liquidation as well as presentation and disclosure of ownership in statement of financial position and cash flow statement.

### **IA212 Taxation 2 3 (3-0-6)**

Rules and procedures pertaining to the collection of excise tax, customs duties, local taxes such as signboard tax, property tax and other local taxes.

### **IA213 Cost Accounting 3 (2-2-5)**

#### **Prerequisite: IA101 Introduction to Accounting**

Concepts and scope of cost accounting, classification and terminology of costs, financial statements for manufacturing firms and product costing, actual costing system,

normal costing system, standard costing system, cost allocation, job costing and process costing systems, spoilage, rework and scrap, joint products and byproducts, and activity-based costing (ABC).

**IA314 Managerial Accounting** **3 (2-2-5)**

**Prerequisite: IA213 Cost Accounting**

Concepts and scope of managerial accounting, absorption costing and variable costing, cost-volume-profit (CVP) analysis, using information for short-term decision making, pricing decisions, transfer pricing, responsibility accounting and performance measurement, capital budgeting, and budgeting.

**IA315 Auditing** **3 (3-0-6)**

**Prerequisite: IA110 Intermediate Accounting 1**

**IA211 Intermediate Accounting 2**

Principles and basic concepts of auditing and assurance, regulations, professional ethics and manner of auditor, framework of auditing standard, Thai and international auditing standards, laws concerning accounting and auditing, auditing procedures in accordance with auditing standards, structure and control of auditing, risk assessment, audit plans and audit programs, collecting and analyzing audit evidence, audits of revenues, costs and expenses, cash, bank deposits, accounts receivable, inventories, and other material accounts, quality control for audits, concluding of the audit, and audit reports.

**IA316 Internal Control and Internal Auditing** **3 (3-0-6)**

**Prerequisite: IA110 Intermediate Accounting 1**

**IA211 Intermediate Accounting 2**

**IA209 Corporate Governance**

Concept of internal control and internal auditing, corporate governance, professional ethic and standards of internal auditing, internal audit management, internal control and risk management according to international standards, internal audit planning according to risk assessment, internal audit procedures, techniques for collecting audit evidence, preparation of working papers, sampling and testing, field

work, reporting and follow up, types of internal auditing, internal control and internal auditing in information system, and testing procedures when dealing with fraud.

**IA317 Tax Accounting** **3 (3-0-6)**

**Prerequisite: IA110 Intermediate Accounting 1 and IA208 Taxation 1**

Definition of tax accounting, accounting regulations, computation of income tax, withholding tax, value added tax and specific business tax, preparation of worksheets for tax computation, comparison between computation of net income for income tax and that in accordance with generally accepted accounting principles, and form submission for various different taxes.

**IA318 Accounting Information Systems** **3 (3-0-6)**

**Prerequisite: IA101 Introduction to Accounting**

**IA204 Introduction to Information Systems**

Nature, component and procedure of accounting information systems, preparation of business documents, principles of systems analysis and design, basic business cycles, accounting information subsystems including revenue cycle, expenditure cycle, production cycle, cash management cycle, and financial reports, related documents and information in each cycle, internal control, document flow and related accounting information system, including e-commerce system.

**IA319 Advanced Accounting 1** **3 (2-2-5)**

**Prerequisite: IA110 Intermediate Accounting 1 and IA211 Intermediate Accounting 2**

Accounting for debt restructuring, *joint venture*, *business combination*, investments in subsidiaries and associated companies located inside and outside the country, preparation of consolidated financial statements and consolidated statement of cash flows.

**IA320 Financial Reporting and Analysis** **3 (3-0-6)**

**Prerequisite: IA110 Intermediate Accounting 1 and IA211 Intermediate Accounting 2**

Recognition, measurement, and disclosure of accounting information in financial reports according to accounting framework and accounting standards, procedures and tools in analyzing financial statements, meaning and limitation of accounting information in financial reports for decision making, the effects of using different accounting policies; based on case studies or real situations.

**IA421 Advanced Accounting 2**

**3 (2-2-5)**

**Prerequisite: IA110 Intermediate Accounting 1 and IA211 Intermediate Accounting 2**

Accounting practices for various types of businesses including consignment, installment sales, and real estate, accounting for head office and branch both local and international branches, accounting for foreign currency, accounting changes and error correction, interim financial statements, preparation of financial statements from incomplete accounting records, accounting for not-for-profit organizations, and accounting for leases.

**3. Major Elective Courses**

**Corporate Accounting**

**IA 430 International Accounting**

**3 (3-0-6)**

**Prerequisite: IA110 Intermediate Accounting 1 and IA211 Intermediate Accounting 2**

Accounting practices applied with International Accounting Standard (IAS) and International Financial Reporting Standard (IFRS), differences in accounting practices between IAS /IFRS and Generally Accepted Accounting Principle of United State of America (U.S.GAAP), accounting harmonization, multinational enterprises' financial statements, international financial statement analysis and the effects on economic systems, international merger and international segment reporting, international accounting for planning and control, and transfer pricing policy of multinational enterprises.

**IA431 Institutional Accounting**

**3 (2-2-5)**

**Prerequisite: IA101 Introduction to Accounting**

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Operations of specific businesses, accounting system and internal control relating to assets, liabilities, equity, revenue and expenses, accounting procedures and financial reporting for specific businesses including financial institution, hospital, hotel, agriculture, tourism, and retail businesses, based on case studies.

**IA432 Seminar in Financial Accounting** **3 (3-0-6)**

**Prerequisite: IA110 Intermediate Accounting 1 and IA211 Intermediate Accounting 2**

Discussion and analysis of the concepts and principles of the accounting framework and accounting standards applied to various types of organizations; based on case studies, articles, and documents both in Thai and Foreign languages, current issues and problems in financial accounting and accounting professional ethics.

**IA433 Strategic Cost Management** **3 (3-0-6)**

**Prerequisite: IA314 Managerial Accounting**

Cost of quality (COQ), target costing, just-in-time (JIT) inventory management system, activity-based management (ABM), balanced scorecard (BSC), key performance indicators (KPI), economic value-added (EVA), value chain analysis, and cost calculation; based on case studies.

**IA435 Budgetary Planning and Control** **3 (2-2-5)**

**Prerequisite: IA213 Cost Accounting**

Budgets and the management process, budget planning procedures, budgeting for manufacturing firms, performance reporting and budget variance analysis, budgeting for non-manufacturing firms, zero-based budgeting, activity-based budgeting (ABB), and performance based budgeting.

**IA436 Environmental Management Accounting** **3 (3-0-6)**

**Prerequisite: IA314 Managerial Accounting**

History of environmental accounting, environmental problems affecting business, environmental accounting in a managerial perspective, evolution of environmental management accounting, collecting and analyzing environmental management

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information both financial and non-financial information, calculation and classification of environmental costs and expenses, cost allocation, savings and revenues related to environmental management, preparation of environmental cost and outcome report as a managerial tool for planning, controlling, and making decisions; based on case studies.

**IA437 Seminar in Managerial Accounting 3 (3-0-6)**

**Prerequisite: IA314 Managerial Accounting**

Analysis and application of accounting information for management purposes, discussion and analysis of management accounting role, current issues and problems in management accounting; based on case studies.

**IA438 Law Relating to the Accounting Profession 3 (3-0-6)**

Major laws related to the accounting profession including Accounting Act, Accounting Profession Act, Civil and Commercial Code on Partnership and Companies, Public Limited Company Act, Securities and Exchange Act on Disclosure, Securities Issuance, Securities Offering, Securities Trading, and Securities Business.

**IA439 Software Packages for Accounting 3 (1-4-4)**

**Prerequisite: IA318 Accounting Information Systems**

Business systems using software packages, practical use of contemporary software packages for accounting, recording business transactions in different cycles of software packages including general ledger, accounts receivable, accounts payable and fixed assets, and the preparation of management reports using software packages.

**IA440 Tax Planning 3 (3-0-6)**

**Prerequisite: IA317 Tax Accounting**

Relationship between taxation and financial policy, tax planning for various taxes, including personal income tax, corporate income tax, value added tax, specific business tax, stamp duty, in order that taxes are economic and accurate according to law and social responsibility.

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**IA441 Seminar in Taxation 3 (3-0-6)**

**Prerequisite: IA212 Taxation 2 and IA317 Tax Accounting**

Taxation problems from the tax collection departments, judgments and rulings of the Revenue Department and Supreme Court, practical problems and solutions emphasizing contemporary issues of interest, seminar discussion based on case studies.

**IA443 Accounting Research 3 (3-0-6)**

**Prerequisites: IS922 Business Statistics**

**IA314 Managerial Accounting and IA315 Auditing**

Principles of research and research methodology, accounting research in various forms, communication of research knowledge, the literature review and current issues in accounting research.

**IA444 Business Risk Management 3 (3-0-6)**

**Prerequisite: IA110 Intermediate Accounting 1**

**IA211 Intermediate Accounting 2**

Risk management related to financial accounting, risk management framework, risk cycle, procedures in risk evaluation, risk analysis and the effects of risk analysis based on COSO-ERM evaluation system on accountant roles, the relationship between risk management and internal control, risk management and planning, risk analysis and risk evaluation in specific areas including risk in accounts receivable and credit systems, investments in securities, and financial instruments.

**IA091 Co-operative Education 6 (0-40-20)**

**Prerequisite: minimum of 99 credits**

Hands-on experience in an organization, especially in financial accounting, managerial accounting and taxation related work, for one semester as temporary staff. In order to prepare themselves, students must attend training sessions related to both

academic knowledge and how to behave in working society as well as follow the procedures of Co-operative Education specified by the University. Students will be monitored and evaluated by the instructor in charge and job supervisor.

### **Auditing and Internal Auditing**

#### **IA 430 International Accounting 3 (3-0-6)**

**Prerequisite: IA 110 Intermediate Accounting 1 and IA 211 Intermediate Accounting 2**

Accounting practices applied with International Accounting Standard (IAS) and International Financial Reporting Standard (IFRS), differences in accounting practices between IAS /IFRS and Generally Accepted Accounting Principle of United State of America (U.S.GAAP), accounting harmonization, multinational enterprises' financial statements, international financial statement analysis and the effects on economic systems, international merger and international segment reporting, international accounting for planning and control, and transfer pricing policy of multinational enterprises.

#### **IA438 Law Relating to the Accounting Profession 3 (3-0-6)**

Major laws related to the accounting profession including Accounting Act, Accounting Profession Act, Civil and Commercial Code on Partnership and Companies, Public Limited Company Act, Securities and Exchange Act on Disclosure, Securities Issuance, Securities Offering, Securities Trading, and Securities Business.

#### **IA443 Accounting Research 3 (3-0-6)**

**Prerequisites: IS922 Business Statistics, IA314 Managerial Accounting and IA315 Auditing**

Principles of research and research methodology, accounting research in various forms, communication of research knowledge, the literature review and current issues in accounting research.

#### **IA450 Auditing and Assurance of Accounting Information Systems 3 (3-0-6)**

**Prerequisite: IA315 Auditing , IA316 Internal Control and Internal Auditing**



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### **IA318 Accounting Information Systems**

Roles of and impacts from using computer systems in accounting processes on control and audit, auditing in the information technology system and computer related environment, risk assessment and efficiency evaluation of computer processing systems, fraud and fraud detection as well as assessment of system reliability, audit techniques and audit procedure for accounting information systems as well as using audit software.

#### **IA451 Forensic Accounting 3 (3-0-6)**

**Prerequisite: IA315 Auditing and IA316 Internal Control and Internal Auditing**

Definition, concept and development of forensic accounting, the differences between forensic accounting and fraud examination, qualifications, duties, and responsibilities of forensic accountants and forensic accounting institutes, audit techniques and procedure for forensic accounting and the role of the forensic accountant in the legal process.

#### **IA452 Seminar in Auditing 3 (3-0-6)**

**Prerequisite: IA315 Auditing**

Analysis and study of contemporary concepts in audit in order to generate knowledge and practical understanding, discussion of the problems in auditing and suggested solutions, preparation of audit working papers and audit reports, communication with audit committees and boards of directors about control weaknesses and suggestions, audit planning for complicated situations; based on related case studies and articles published in Thailand and abroad.

#### **IA453 Seminar in Internal Auditing 3 (3-0-6)**

**Prerequisite: IA316 Internal Control and Internal Auditing**

Analysis and study of contemporary concepts in internal audit and internal control as well as management techniques for internal audit in order to generate knowledge and practical understanding, discussion of the problems in internal auditing and suggested solutions, good corporate governance and internal audit standards, the internal audit profession and ethics; based on related case studies and articles published in Thailand and abroad.

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**IA092 Co-operative Education****6 (0-40-20)****Prerequisite: minimum of 99 credits**

Hands-on experience in an organization, especially in financial accounting, managerial accounting and taxation related work, for one semester as temporary staff. In order to prepare themselves, students must attend training sessions related to both academic knowledge and how to behave in working society as well as follow the procedures of Co-operative Education specified by the University. Students will be monitored and evaluated by the instructor in charge and job supervisor.

**Information Technology****IA438 Law Relating to the Accounting Profession****3 (3-0-6)**

Major laws related to the accounting profession including Accounting Act, Accounting Profession Act, Civil and Commercial Code on Partnership and Companies, Public Limited Company Act, Securities and Exchange Act on Disclosure, Securities Issuance, Securities Offering, Securities Trading, and Securities Business.

**IA439 Software Packages for Accounting****3 (1-4-4)****Prerequisite: IA318 Accounting Information Systems**

Business systems using software packages, practical use of contemporary software packages for accounting, recording business transactions in different cycles of software packages including general ledger, accounts receivable, accounts payable and fixed assets, and the preparation of management reports using software packages.

**IA443 Accounting Research****3 (3-0-6)****Prerequisites: IS922 Business Statistics , IA314 Managerial Accounting and  
IA315 Auditing**

Principles of research and research methodology, accounting research in various forms, communication of research knowledge, the literature review and current issues in accounting research.

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**IA471 Data Communications and Networks** **3 (3-0-6)**

**Prerequisite: IA204 Introduction to Information Systems**

Communication technology in business such as Local Area Network (LAN) System and Wireless System, design of data communications and networks in business, management and security of networks, ethics related to system design, and application of computer networks.

**IA472 Accounting Information System Analysis and Design** **3 (3-0-6)**

**Prerequisite: IA318 Accounting Information Systems**

Concepts, analytical principles and design of accounting information systems, project feasibility study, writing a project proposal, project management, techniques and tools for the analysis and design of accounting information systems based on accounting procedures and internal control systems.

**IA473 Enterprise Resource Planning Systems** **3 (3-0-6)**

**Prerequisite: IA318 Accounting Information Systems**

Meaning, importance and characteristics of enterprise resources planning systems, integration of enterprise resources planning systems and organizational strategies, system implementation and control regarding enterprise resources planning systems, and the study of enterprise resource planning systems; based on case studies.

**IA474 Seminar in Accounting Information Systems and Technology** **3 (3-0-6)**

**Prerequisite: IA318 Accounting Information Systems**

Discussion and analysis of problems and contemporary issues related to the application of technology to accounting information systems through case studies, articles and related local and foreign documents. Special issues associated with technology, accounting information systems, and professional ethics.

**IA475 Database Management** **3 (3-0-6)**

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**Prerequisite: IA204 Introduction to Information Systems**

Concept, structure, components of database systems, database structure management, database design procedures using relational database management systems, and the application of database management systems.

**IA476 Information System Security and Control 3 (3-0-6)****Prerequisite: IA318 Accounting Information Systems**

Information system security, implementation, control and assurance of information systems.

**IA093 Co-operative Education 6 (0-40-20)****Prerequisite: minimum of 99 credits**

Hands-on experience in an organization, especially in financial accounting, managerial accounting and taxation related work, for one semester as temporary staff. In order to prepare themselves, students must attend training sessions related to both academic knowledge and how to behave in working society as well as follow the procedures of Co-operative Education specified by the University. Students will be monitored and evaluated by the instructor in charge and job supervisor.

**4. Minor Courses provided for students from other schools in the University****IX401 Intermediate Accounting 1 3 (2-2-5)****Prerequisite: IA911 Principles of Accounting**

Definitions, classification, recognition, measurement, and valuation of assets, presentation of assets in statement of financial position, disclosure of assets according to accounting standards, computation of depreciation and depletion, changes in asset valuation, impairment of assets, concepts and accounting treatments of assets used in practices.

**IX402 Intermediate Accounting 2 3 (2-2-5)****Prerequisite: IX401 Intermediate Accounting 1**

Principles and procedures in accounting for liabilities concerning classification of liabilities, recognition and measurement of liabilities, valuation and presentation of liabilities in the statement of financial position, disclosure of liabilities according to

accounting standards, accounting for owners' equity of partnership, corporation, and public company related to incorporation, operation, share in profit and loss, changes in equity, and liquidation as well as presentation and disclosure of ownership in the statement of financial position and cash flow statement.

**IX403 Cost Accounting**

**3 (2-2-5)**

**Prerequisite: IX401 Intermediate Accounting 1**

Purposes, concepts and scope of cost accounting, classification and terminology of costs, financial statements for manufacturing firms and product costing, actual costing system, normal costing system, standard costing system, cost allocation, job costing and process costing systems, spoilage, rework and scrap, joint products and byproducts, and activity-based costing (ABC).

**IX404 Managerial Accounting**

**3 (2-2-5)**

**Prerequisite: IX403 Cost Accounting**

Purposes, concepts and scope of managerial accounting, absorption costing and variable costing, cost-volume-profit (CVP) analysis, using information for short-term decision making, pricing decisions, transfer pricing, responsibility accounting and performance measurement, capital budgeting, and budgeting.

**IX405 Tax Accounting**

**3 (3-0-6)**

**Prerequisites: IX401 Intermediate Accounting 1**

**IB204 Taxation**

Definition of tax accounting, accounting regulations, computation of income tax, withholding tax, value added tax and specific business tax, preparation of worksheets for tax computation, comparison between computation of net income for income tax and that in accordance with generally accepted accounting principles, and form submission for various different taxes.

**IX406 Environmental Management Accounting**

**3 (3-0-6)**

**Prerequisite: IX404 Managerial Accounting**

History of environmental accounting, environmental problems affecting business, environmental accounting in a managerial perspective, evolution of environmental management accounting, collecting and analyzing environmental management information both financial and non-financial information, calculation and classification of environmental costs and expenses, cost allocation, savings and revenues related to environmental management, preparation of environmental cost and outcome report as a managerial tool for planning, controlling, and making decisions; based on case studies