

COURSE DETAILS

10103 Life Skills

(6 credits)

Course Learning Outcomes

1. To gain skills in communication, acquiring common knowledge, and using technology in everyday life.
2. To gain skills in thinking, analyzing and problem-solving in various situations.
3. To develop oneself in the areas of morality, ethics and human relations.

Course Description

To gain necessary life skills in society such as a hunger for knowledge, how to gain knowledge and continuously seek further self-development; be able to use technology efficiently; apply reasoning, analytical thinking, problem-solving, and negotiation skills; learn the principles of self-management, emotional control, and stress management; to develop oneself to have morality, ethics, proper human relationships, manners and etiquette.

10111 English for Communication

(6 credits)

Course Learning Outcomes

1. To be able to use English as a means for communication.
2. To study structures, vocabulary and important English idioms.
3. To equip students with skills in listening, speaking, reading and writing in English for accuracy and appropriateness in various situations

Course Description

Structure, vocabulary and English idioms used in listening, speaking, reading and writing English for communication.

10121 Human Civilization

(6 credits)

Course Learning Outcomes

1. To have knowledge on Eastern and Western civilization in terms of politics, economy, and society.
2. To understand human civilization in the past which is fundamental of the current civilization.
3. To realize and appreciate the values of human civilization.

Course Description

Knowledge on Eastern and Western civilization human has created in terms of politics, economy, society, wisdom, arts, as well as science and technology.

10131 Human Society

(6 credits)

Course Learning Outcomes

1. To understand the existence of human community and society.
2. To understand the political, legal, economic and social mechanisms affecting an organization of human society.
3. To promote the responsibility to the society and nation.

Course Description

Basic characteristics of being human; cohesion into communities and societies; human distribution and settlements; the components of society; human behavior in society; political, legal, economic and social mechanisms affecting the organization of human society; social problems and methods to solve them; promotion of a good society.

10141 Science, Technology and Environment for Life**(6 credits)*****Course Learning Outcomes***

1. To gain knowledge about the concepts, rules and development of science and technology, and how they influence of thought and human livelihood.
2. To gain knowledge about the evolution of living things and human beings.
3. To understand the relationship between humans, the environment, and the effects of science and technology on the environment.
4. To gain knowledge of the applications of science, technology, and mathematics in daily life.
5. To enhance scientific thinking and awareness of the need for environmental preservation.

Course Description

Concepts, theories, critical thinking, rules and development of science and technology; natural history concerning human beings; the parts of the human body; humans and the environment; hygiene and nutrition; the application of science, technology, and mathematics in everyday life.

10151 Thai Studies**(6 credits)*****Course Learning Outcomes***

1. To learn about Thailand's history, society, language and culture.
2. To be able to apply the course knowledge to daily life.
3. To understand and take pride in what it means to be Thai.

Course Description

Knowledge about Thai in terms of history, settlement, politics, economy, culture, religion and ritual, language and literature, arts and culture.

10152 Thailand and the World Community**(6 credits)*****Course Learning Outcomes***

1. To be able to gain knowledge on situations, trends and characteristics of economic, social and political relations and changes in the world community which affect Thailand.
2. To gain knowledge on the status of Thailand in the world community.
3. To be able to analyze the problem as a result of globalization in various aspects including political, economical, social and culture and impact on moral and ethic.

Course Description

Status of Thailand in social world; dynamic of social changes which affecting Thailand; problems and causes of problems arising as a result of globalization which cause the awareness, knowledge and understanding of the situation; be able to analyze the cause of problem and the impact of Thai society in various aspect including political, economic, social, moral and ethical.

10164 Social and Culture in the ASEAN Community**(6 credits)*****Course Learning Outcomes***

1. To be able to understand ASEAN background and history.
2. To be able to understand the purpose of the integration of ASEAN member states.
3. To be able to understand social and cultural condition of ASEAN member states.
4. To be able to understand the role and relationship of ASEAN and other nations.

Course Description

ASEAN background and history; the integration of ASEAN member states; social and cultural condition of ASEAN member states; the role and relationship of ASEAN and other nations.

30206 Business Law and Taxation* (6 credits)

Comprises 2 courses of 3 credits each

30206-1 Business Law**Course Learning Outcomes**

1. To acquire knowledge about general legal principles.
2. To acquire knowledge about civil and commercial code and other business-related laws.
3. To acquire knowledge and understanding of principles and methodologies related to business law.

Course Description

General principles of law; civil and commercial code and other business-related laws such as sales law, hire of property, hire-purchase, loans, suretyship, mortgage, and pledge; constitution of business enterprise law including ordinary partnership, ordinary registered partnership, limited partnership, limited company, public company, and joint venture; financial instruments law; business control law including intellectual property law, labor and labor relations law, and environmental law.

30206-2 Taxation (6 credits)**Course Learning Outcomes**

1. To acquire knowledge about taxation.
2. To acquire knowledge about related laws.

Course Description

Principles and methodology of taxation according to revenue code and related laws; personal income tax and corporate income tax, value-added tax, business tax, stamp duty, petroleum tax, excise tax, customs tax and local tax.

32206 Business Statistics and Quantitative Analysis (6 credits)**Course Learning Outcomes**

1. To acquire knowledge on business statistics methodology.
2. To acquire knowledge on quantitative analysis procedure and approach.

Course Description

Tests of hypotheses; chi-square tests and non-parametric methods; analysis of variance; regression and correlation analysis; time-series analysis; index numbers; decision-making under conditions of uncertainty; linear programming; inventory control; transportation theories; game theories; queuing theories; network and simulation models.

32207 Intermediate Accounting I and Accounting Information System* (6 credits)

Comprises 2 courses of 3 credits each

32207-1 Intermediate Accounting I**Course Learning Outcomes**

1. To acquire knowledge about asset classification, measurement, valuation, impairment and recording.
2. To be able to present and disclose assets in financial statements.

Note: Work in process of School of Management Science

Course Description

Assets related accounting principles and methodology; assets classification; assets recognition and measurement; valuation; assets allocation to be costs and expenses according to accounting principles; assets impairment; an appropriate accounting policy that the firm used in financial statement preparation financial statement presentation and disclosure; revenue recognition and accounting for agricultural products; practice for comprehensive evaluation.

32207-2 Accounting Information System***Course Learning Outcomes***

1. To acquire knowledge about information systems, accounting information system analysis, design and control.
2. To acquire knowledge about accounting information system development.
3. To acquire knowledge about database, database control, and internal control of accounting information systems.
4. To acquire knowledge about accounting technology.

Course Description

Accounting information system characteristics, elements, and methods; business documentation; control and audit of accounting information systems; basic business cycle; accounting information sub-systems for revenue cycle, expenditure cycle, inventory and production cycle, fixed asset cycle, payroll cycle and financial reporting; document types and related information; internal control; document flow for each cycle and related accounting information systems development.

**32208 Intermediate Accounting II, Financial Reporting and
Financial Statement Analysis***
(6 credits)***Comprises 2 courses of 3 credits each*****32208-1 Intermediate Accounting II*****Course Learning Outcomes***

1. To acquire knowledge about classification, measurement, recording for liabilities and owners' equities.
2. To be able to present and disclose liabilities and equity in financial statements.

Course Description

Accounting methodology related to liabilities and owner's equity; liabilities classification; liabilities recognition and measurement, valuation; liabilities presentation in financial statement and information disclosure; accounting for business establishment, operation, allocation of profits (loss), changes in owners' equities, and liquidation of limited partnership, limited company and public limited company; owners' equities presentation in financial statement, disclosure, statement of cash flows; accounting for income taxes, financial instruments, and repurchase transaction; events after the balance sheet date; practice for comprehensive evaluation.

32208-2 Financial Reporting and Financial Statement Analysis

Course Learning Outcomes

1. To acquire knowledge about the meaning, objectives, patterns, analysis, interpretation and benefits of financial reporting.
2. To be able to prepare and present financial reports and cash flow statements.
3. To acquire knowledge about financial segment reporting, reporting for related parties, interim financial statements and social and environmental reporting.

Course Description

Financial statement and accounting information disclosure; methods and instruments for analyzing financial statements and other important accounting information for decision making the ethics for financial analyst; industrial analysis; effect of using different accounting policies on financial statements; consolidated financial statement analysis international financial statement financial report and segment information analysis; financial segment reporting; reporting for related parties, and interim financial statements; social and environmental reporting practice for comprehensive evaluation.

32209 Principles of Accounting and Principles of Information Systems*

(6 credits)

Comprises 2 courses of 3 credits each

32209-1 Principles of Accounting

Course Learning Outcomes

1. To acquire knowledge about accounting, accounting framework, and ethics for professional accountants.
2. To acquire knowledge about principles of accounting, accounting standards, and accounting cycle.
3. To be able to prepare accounting records and financial statements for service business, commerce, and manufacturing business.

Course Description

Background, definition, characteristics and objectives of accounting and accounting standards; usefulness of accounting information; ethics for professional accountants; accounting framework; accounting laws; accounting cycle; accounting documents; chart of account; book of original entry and book of final entry; business transaction analysis; book keeping; adjusting entries and error correction; closing entries; trial balance; working papers and financial statement; voucher system; petty cash system; accounting for service business, commerce, and manufacturing business; accounting for value-added tax; single-entry bookkeeping; practice for comprehensive evaluation.

32209-2 Principles of Information Systems

Course Learning Outcomes

1. To acquire basic knowledge on information systems.
2. To acquire knowledge about roles and components of organizational information system, information system format and structure.
3. To acquire knowledge about business information systems and information system access.
4. To be able to apply information systems in administration, and data communication in information system and network.

Course Description

Basic knowledge about information systems; roles and components of organizational information systems; information system format and structure; business information subsystems; information system access; information system application for administration; data communication in information system and network.

32210 Organization and Management and Strategic Management**(6 credits)***Comprises 2 courses of 3 credits each***32210-1 Organization and Management****Course Learning Outcomes**

1. To acquire knowledge about organizations, principles and approaches for organizational management, and management roles.
2. To acquire knowledge in depth to apply in organization, principles and approach for organization management, and management roles in organizations.

Course Description

Definitions, models, concepts and theories about organizations; principles and approaches for organizational management; authorities and functions within an organization; principles and roles of management, planning, organization control; leadership and motivation; pursuance and supervision; organizational behaviour; change management.

32210-2 Strategic Management**Course Learning Outcomes**

1. To acquire knowledge and understanding about concepts and process of strategic management.
2. To be able to evaluate and analyse an organization's environment.

Course Description

Definition, significance and components of strategic management; levels and types of strategy; strategic management process; internal and external environment analysis and inspection; strategic planning; strategy employment; strategy control.

32311 Cost Accounting I and Cost Accounting II***(6 credits)***Comprises 2 courses of 3 credits each***32311-1 Cost Accounting I****Course Learning Outcomes**

1. To acquire knowledge about procedures for cost accumulation, cost allocation and analysis.
2. To acquire knowledge about procedures for accounting and elements of cost control.
3. To acquire knowledge about cost accounting for different types of cost.

Course Description

Importance and roles of cost accounting for business organizations; definition of cost; classification of costs; elements of cost; accumulation of costs; cost allocation; product costing accounting system for cost accounting; methods of cost accounting and material control; direct labour; manufacturing overhead; job order costing system; process costing system; standard cost system and variance analysis; cost accounting for joint-products and by-products; cost associated with defective product, scrap and waste; activity-based costing; practice for comprehensive evaluation.

Note: Work in process of School of Management Science

32311-2 Cost Accounting II***Course Learning Outcomes***

1. To acquire knowledge about managerial report preparation.
2. To be able to use accounting information for planning, control, and decision making.

Course Description

Objectives and scope of managerial accounting; preparation relevant data for management in decision making; budgeting and estimation; financial statement analysis; cost behavior analysis; cost-volume-profit relationship absorption costing and variable costing; cost analysis for profit planning and decision making in short-run and long-run; quality control; performance measurement and performance evaluation; practice for comprehensive evaluation.

32314 Advanced Accounting I and Advanced Accounting II***(6 credits)*****Comprises 2 courses of 3 credits each*****32314-1 Advanced Accounting I*****Course Learning Outcomes***

1. To acquire knowledge about accounting change and error correction.
2. To acquire knowledge about consignment accounting and joint venture.
3. To acquire knowledge about accounting for instalment sales contract and hire purchase contract.
4. To acquire knowledge about accounting for leases and construction contract.
5. To acquire knowledge about home office and branch accounting.
6. To acquire knowledge about fund accounting and for accounting special cases.

Course Description

Accounting changes and error correction; accounting for consignments and joint ventures, sales by instalment and hire-purchase, home office and branch accounting, funds and specialized; practice for comprehensive evaluation.

32314-2 Advanced Accounting II***Course Learning Outcomes***

1. To acquire knowledge about accounting for consolidation.
2. To acquire knowledge about accounting for investments in associated companies and subsidiary companies.
3. To acquire knowledge about consolidated financial statement preparation.
4. To acquire knowledge about international business, international accounting standards and accounting for foreign exchange.

Course Description

Accounting for consolidation, investments in associated companies and subsidiary companies; consolidated financial statements; international business, international accounting standards and accounting for foreign exchange; practice for comprehensive evaluation.

32324 Auditing, Internal Auditing and Internal Control***(6 credits)***Comprises 2 courses of 3 credits each***32324 - 1 Auditing*****Course Learning Outcomes***

1. To acquire knowledge about auditing principles and standards.
2. To acquire knowledge about roles and responsibilities of auditors.
3. To acquire knowledge about auditing office management.

Course Description

Theory and framework of accounting standards; auditing related laws and acts; auditor's ethics and responsibilities; corruption and errors; audit planning; audit risk and materiality; risk assessment; audit evidence; evidence accumulating and evaluating procedures; audit sampling; audit test for committees, partners and managers; auditor's working papers; assets, liabilities, owners' equities, revenue and expenses audit; certified auditor report; auditing report and tax accounting certification; methods for auditing by computer; auditing quality control.

32324 - 2 Internal Auditing and Internal Control***Course Learning Outcomes***

1. To acquire knowledge about internal auditing principles and standards.
2. To acquire knowledge about roles and responsibilities of internal auditors.
3. To acquire knowledge about internal auditing division management.
4. To acquire knowledge about principles and models for internal control.

Course Description

Corporate governance; objectives and components of internal control; COSO concepts for internal control; COSO concepts for risk management; internal control evaluation; internal control concepts and internal audit division establishment; ethics and standards for professional practice of internal auditing; types and process of internal audit; internal auditing of important activities; duties and responsibilities of internal auditors; fraud and corruption in organizational.

32339 Financial, Marketing and Production Management***(6 credits)***Comprises 2 courses of 3 credits each***32339 - 1 Financial Management*****Course Learning Outcomes***

1. To acquire knowledge about financial management.
2. To study financial management problems and relation between finance and general policy of the organization.

Course Description

Objectives and duties of finance; types of business organization that have impact on taxation; financial markets; financial analysis techniques; current assets and non-current assets management; financial structure and dividend policy; business financing; business expansion, improvement, liquidation; international finance.

32339 - 2 Marketing and Production Management**(6 credits)*****Course Learning Outcomes***

1. To acquire knowledge about marketing management.
2. To acquire knowledge about production management.

Note: Work in process of School of Management Science

Course Description

Definitions, importance, roles and functions of marketing; marketing philosophy and concepts; marketing systems and marketing information system; marketing procedure; consumer behavior; targeting; analysis of marketing opportunities and threats; business strength and weakness analysis; marketing mix management; customer relationship management; marketing ethics.

Production and operation management; product planning; production capacity; location; layout; quality management; supply chain management; production forecasting; inventory management; production planning and control; design; measurement; working standard; prioritization; safety; project administration.

32408 Small Business Management and Retailing**(6 credits)****Course Learning Outcomes**

1. To acquire understanding about definitions and operations of small business and problems concerning the business administration.
2. To acquire knowledge and ability on administration for retailing, both small and super retail stores.

Course Description

Role, concepts, and stages of small business planning; financial administration and control; market survey; sources of capital; site acquisition; sales promotion; pricing; inventories control; credit; risks; administration of accounts data; retail trade; shop management; personnel management; merchandise administration; sales administration and control administration in the retail trade.

32364 Information Technology Application in Financial Accounting and Managerial Accounting***(6 credits)****Course Learning Outcomes**

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32443 Information Technology Application in Accounting and Auditing***(6 credits)****Course Learning Outcomes**

1. To acquire general knowledge of computer characteristics and functions.
2. To acquire knowledge about data processing and internal control of computerized processing systems.
3. To acquire knowledge on computer application in accounting systems.
4. To acquire knowledge about internal control assessment for business operating with computers.
5. To learn how to use computer for auditing, audit program, audit working papers, and audit report.
6. To learn about techniques and methods for auditing computerized accounting system.

Course Description

Principles of computer programs used in preparing and processing accounting data such as purchasing system, selling system, accounts payable system, accounts receivable system, inventory system, payroll system, general ledger system, and other systems.

Note: Work in process of School of Management Science

Internal control assessment of computerized data processing systems; manner of misappropriation in computer system and prevention; computer applications as an aid in auditing, such as audit program, audit working papers preparation and audit reporting; techniques and methods of auditing accounting systems employing computer in data processing.

32444 Advanced Auditing and Internal Auditing*

(6 credits)

Course Learning Outcomes

1. To be able to apply knowledge of auditing and internal auditing principles and methods on practice and to analyze problems.
2. To be able to solve problems concerning auditing and internal auditing.
3. To be able to apply internal audit results to the organization's administration.

Course Description

Analyzing to acquire knowledge and deep understanding in possible problems of auditor's work; problems solving guides for skilful operation in real situation, using case studies about different problems concerning auditing principles and operations auditor ethics of accounting professionals and other standards of auditing standards, relevant laws and regulations Financial audit plan planning Various risk assessment cases Assessment of various system controls Content examination Audit paper Writing an auditor's report Communication with those charged with governance And providing guidelines for solving problems in auditing financial statements in various situations Including the development of the audit profession.

Analyze to gain knowledge, skills and deep understanding in which problems that may arise in the performance of internal auditors include planning for internal audit. Internal Audit Practice And reporting and following up on internal audit results according to professional ethics and internal audit standards Information technology audit Other special checks And solutions to problems that cause real work skills And professional development of internal auditing.

32446 Advanced Managerial Accounting*

(6 credits)

Course Learning Outcomes

1. To acquire understanding about advanced managerial accounting.
2. To be able to plan and control profits, and evaluate operation of service business for management.
3. To be able to analyze problems concerning managerial accounting.

Course Description

Cost for strategic management: cost of quality; target cost; cost behavior analysis for decision; activity-based cost analysis; total management quality; value chain and product life cycle cost analysis; productivity measurement; inventory management system balanced scorecard economic value added and benchmarking.

Modern managerial accounting and managerial accounting system design; roles, principles and techniques of profit planning and control: measurement and evaluation; strategy key performance indicator specification; reports for profit analysis control; administrative budgeting; analyzing and solving problems concerning managerial accounting, using case studies.

32447 Tax Accounting and Tax Planning***(6 credits)*****Comprises 2 courses with 3 credits each*****32447-1 Tax Accounting*****Course Learning Outcomes***

1. To be able to apply knowledge on taxation methods and principles to analyzing problems concerning taxes for business.
2. To acquire knowledge about tax documents and report preparation.
3. To acquire knowledge about accounting system concerning taxes.

Course Description

Concepts of and differences between revenue and expense recognition according to accounting and taxation principles; working papers preparation for tax calculation according to Fiscal Code; adjustment of accounting profit to taxable profit; tax related reports preparation; submission of income tax declaration.

Practical problems concerning taxation and difference between taxation and financial accounting; analyzing and solving problems concerning principles and methods for tax collecting according to Fiscal Code i. e. personal income tax, corporate income tax, withholding tax, value added tax, and specific business tax, with an emphasis on problems from taxation practices.

32447-2 Tax Planning**(6 credits)*****Course Learning Outcomes***

1. To acquire knowledge about tax planning.
2. To be able to apply knowledge on tax in planning business operation in a correct and most beneficial way.

Course Description

Concept about tax planning; tax planning methods and procedures; benefits of tax planning and caution about tax planning.

Analyzing and solving problems in case studies about tax planning i. e. personal income tax, corporate income tax, withholding tax, value added tax, and specific business tax, with an emphasis on problems from taxation practices.

32483 Seminar in Financial Accounting and Seminar in Managerial Accounting***(6 credits)*****Comprises 2 courses of 3 credits each*****32483-1 Seminar in Financial Accounting*****Course Learning Outcomes***

1. To apply accounting principles, theories and financial reporting standards to practice.
2. To practice analyzing and decision making skills for financial accounting problems.
3. To develop and nurture ethics for accounting professions.

Course Description

Discussion and analysis of accounting framework and financial reporting standard to practice for different of organizations domestics and ASEAN documents through case studies, articles, interesting issues financial accounting problems and professional ethics.

32483-2 Seminar in Managerial Accounting***Course Learning Outcomes***

1. To be able to strategically utilize accounting information.
2. To practice skills on application of cost accounting and accounting information analysis for management.
3. To develop and nurture leadership teamwork as well as the morals and ethics of practitioners related to accounting for management.

Course Description

Discussion and analysis on roles of managerial accounting with changed environment strategic use of accounting information application of cost accounting and accounting information analysis for management interesting issues and accounting problems for management according to the environment, current morality and ethics of practitioners in accounting for management.

60120 Principles of Economics**(6 credits)*****Course Learning Outcomes***

1. To acquire knowledge concerning factors and basic of Economics problems.
2. To understand the roles and functions of various sectors in society, working mechanism and economic systems.
3. To comprehend concepts and theories of Microeconomics and Macroeconomics related to consumption, production, saving, investment and market equilibrium.
4. To be able to analyze basic economic problems and solution guidelines.

Course Description

Basic economic problems leading to labor divisions in society and economic systems; mechanisms, concepts and theories of micro and macroeconomics in consumption, production, savings and investment of government and private sectors; analysis of the relationships and equilibrium of various markets of both closed and open economies; general guidelines for dealing with basic economic problems.

Note: Work in process of School of Management Science

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