



หลักสูตรบัญชีบัณฑิต
(หลักสูตรนานาชาติ/หลักสูตรปรับปรุง 2565)

Bachelor of Accountancy Program
(International Program/ Revised Curriculum 2022)

คณะบัญชี
มหาวิทยาลัยหอการค้าไทย

Bachelor of Accountancy Program

(International Program/Revised Curriculum 2022)

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

Part 1 General Information

1. Curriculum Code and Program Title

Curriculum Code:	25490561102763
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 for the Program

135 Credits

5. Program Specifications

5.1 Format of the Program

4-year Bachelor Degree Program

5.2 Type of the Program

Academic Bachelor Degree Program

5.3 Medium of Instruction

English language

5.4 Admission

Thai and Non-Thai students who are proficient in English

5.5 Collaboration with Other Institutions

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

5.6 Type of Conferred Degree

A single degree award

8. Prospect Careers 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) Data Analysts
- 8) Entrepreneurs
- 9) Government Officials

10. Instructional Venue

School of Accountancy and International School of Management, University of the Thai Chamber of Commerce

Part 3 Educational Management System, Implementation, and Curriculum 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. The first and the second semesters have a minimum of fifteen weeks each, excluding the examination period, while the summer semester has a minimum of eight weeks with an equivalent number of class periods to a semester.

1.2 Summer Semester

Summer semester is 8 weeks. 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 qualifications as specified in the Regulation of University of the Thai Chamber of Commerce, Credit System Education, Undergraduate program, B.E. 2545. In addition, 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.

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

Admission Requirements

All applicants must pass admission process in accordance with the regulations of University of the Thai Chamber of Commerce. University Council may approve the applications without passing through normal admission, if it is a request from government or international organizations.

2.3 Teaching and Learning System

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

2545, The Regulation of University of the Thai Chamber of Commerce on Credit System Education (Number 6) Undergraduate program, B.E. 2563, The Regulation of University of the Thai Chamber of Commerce on Transfer of Credits and Learning Outcomes B.E. 2563(Appendix B). The teaching system is in-class system.

2.4 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 on Credit System Education, Undergraduate program, B.E. 2545, The Regulation of University of the Thai Chamber of Commerce on Credit System Education (Number 6) Undergraduate program, B.E. 2563, The Regulation of University of the Thai Chamber of Commerce on Transfer of Credits and Learning Outcomes B.E. 2563(Appendix B).

3. Curriculum and Faculty members

3.1 Curriculum

3.1.1 Total Credits: 135 Credits

3.1.2 Curriculum Structure

Curriculum structure is shown as follows:

A. General Education Courses **30 Credits**

Section 1: Required General Education courses 12 credits from the following course groups:

1. English Language Courses 9 credits
2. Business and Entrepreneurship Course 3 credits

Section 2: General Education courses in line with the objective of various Schools require students to take no less than 18 credits (Details are set based on the school's curriculum) as required, selectable elective, or elective courses.

B. Specialized Courses **99 Credits**

- | | | |
|---------------------------|----|---------|
| 1) Core Courses | 45 | Credits |
| 2) Major Required Courses | 36 | Credits |
| 3) Major Elective Courses | 18 | Credits |

C. Free Elective Courses **6 Credits**

3.1.3 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

Courses in General Education are listed in General Education Courses for Bachelor's Degree Program Revised Edition, Year 2021 (Appendix A).

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

Section 1 Required General Education Courses: 12 credits

1. English Language Courses: 9 credits

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
GE071	English for Everyday Communication)	3 (3-0-6)	-
GE072	Business English for International Communication 1	3 (3-0-6)	GE071 or standardized test score based on set standard
GE073	Business English for International Communication 2	3 (3-0-6)	GE072 or standardized test score based on set standard

***Remarks:**

1. Native English Speaker

For foreign students with English as their first language, they are exempt from learning all English language courses (GE071, GE072, GE073, and GE074) but they still have to enroll in all English language courses. This is a discretion of interview committee from International School of Management.

2. Educational Experience in English

For foreign students with educational experience in English, they are exempt from learning all English language courses (GE071, GE072, GE073, and GE074) but they still have to enroll in all English language courses. By conditional that they had completed 6 years of full-time schooling with English language as the medium of instruction in American Samoa, Australia, Canada (except Quebec Province), Ireland, New Zealand, the United Kingdom, or the United States. Documentation of all six years is required.

3. English as second language

Regarding the required English language courses, students can submit TOEIC scores or IELTS or the equivalent to gain exemption from English language courses as specified in their description. In doing so, students must complete the submission of TOEIC scores or IELTS or the equivalent no later than the end of the second semester of the second year. If students earn TOEIC scores 750 or above or IELTS 6.5 or above,

they can choose to enroll in all English language courses, and receive a grade “A” without attending the courses. On the other hand, they can choose to enroll in alternative courses offered by the university to compensate for the exempted credits.

Exemption criteria for English courses based on TOEIC or IELTS scores

GE071: TOIEC 500 - 595 or IELTS 5.0

GE072: TOIEC 600 - 650 or IELTS 5.5

GE073: TOIEC 655 - 745 or IELTS 6.0

GE074: TOIEC 750 or above or IELTS 6.5 or above

4. High Vocational Certificate

For students who possess a High Vocational Certificate or the equivalent, they are exempt from learning all Language and Communication Skills Courses.

2. Business and Entrepreneurship Course: 3 credits

Students must select 1 course from the following subjects:

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
GE101	Innovation – Driven Entrepreneurship	3 (3-0-6)	-
GE120	From Zero to Hero	3 (3-0-6)	-
GE124	Introduction to E-Commerce	3 (3-0-6)	-
GE137	Business Communication	3 (3-0-6)	-
GE138	Introduction to Business	3 (3-0-6)	-
GE154	Digital Innovative Thinking for Business	3 (3-0-6)	-

Section 2 General Education courses in line with the objective of various Schools require students to take no less than 18 credits (Details are set based on the school’s curriculum) as required, selectable elective, or elective courses.

1. Required Courses: 6 credits

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
GE084	Thai Language and Culture	3 (3-0-6)	-
GE074	English for Professionals	3 (3-0-6)	-

2. Elective Courses: 12 credits

Students choose to study 12 credits from Group 1 and 2.

B. Specialized Courses: 99 Credits

1. Core Courses: 15 Courses 45 Credits

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA101	Introduction to Accounting	3(2-2-5)	-
IA102	Law Relating to Business and Accounting Profession	3(3-0-6)	-
IA103	Taxation	3(3-0-6)	-
IS921	Quantitative Analysis and Logical Thinking	3(3-0-6)	-
IE921	Macroeconomics	3(3-0-6)	-
IE922	Microeconomics	3(3-0-6)	-
IS922	Data Analytics for Business	3(3-0-6)	IS921
IA204	Management Information Systems	3(3-0-6)	-
IA205	End-User Applications for Entrepreneurs	3(3-0-6)	-
IB921	Operations Management and Supply Chain Management	3(3-0-6)	-
IB922	Digital Marketing	3(3-0-6)	-
IB923	Organization and Management	3(3-0-6)	-
IB924	Business Finance	3(3-0-6)	IA101
IH921	Career Planning and Business Soft Skills	3(3-0-6)	Studied GE074 or TOEIC of 550 or equivalent
IB925	Strategic Management	3(3-0-6)	Minimum of 30 core course credits

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)	Passed IA101
IA210	Corporate Governance, Risk Management, and Sustainable Development	3(3-0-6)	
IA211	Intermediate Accounting 2	3(2-2-5)	Passed IA101
IA212	Accounting Information Systems	3(3-0-6)	Passed IA101, IA204
IA213	Cost Accounting	3(2-2-5)	Passed IA101
IA314	Managerial Accounting	3(2-2-5)	Passed IA101
IA315	Auditing and Assurance	3(3-0-6)	Passed IA110, IA211
IA316	Internal Control and Internal Auditing	3(3-0-6)	-
IA317	Tax Accounting	3(3-0-6)	Passed IA110, IA103
IA318	Advanced Accounting 1	3(2-2-5)	Passed IA110, IA211
IA420	Financial Reporting and Analysis	3(3-0-6)	Passed IA110, IA211
IA421	Advanced Accounting 2	3(2-2-5)	Passed IA110, IA211

3. Major Elective Courses: Students choose 6 courses (18 credits) from the following major elective courses. 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.

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA431	Institutional Accounting	3(3-0-6)	Passed IA101

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA432	Seminar in Financial Accounting	3(3-0-6)	Passed IA110, IA211
IA433	Project Management	3(3-0-6)	Passed IA213
IA434	Budgetary Planning and Control	3(3-0-6)	Passed IA213
IA435	Environmental Management Accounting	3(3-0-6)	Passed IA213
IA436	Seminar in Managerial Accounting	3(3-0-6)	Passed IA314
IA437	Accounting Simulation Games	3(1-4-4)	Passed IA101
IA438	Accounting Internship	3(0-10-20)	Passed IA110, IA211
IA439	Accounting for Digital Assets	3 (3-0-6)	Passed IA101
IA440	Tax Planning	3(3-0-6)	Passed IA317
IA441	Seminar in Taxation	3(3-0-6)	Passed IA317
IA442	Public Sector Accounting	3(3-0-6)	Passed IA101
IA443	Accounting Research	3(3-0-6)	Passed IS921, IA314, IA315
IA444	Business Risk Management	3(3-0-6)	Passed IA110, IA211
IA445	Accounting for Financial Instruments	3(3-0-6)	Passed IA110, IA211, IB924
IA446	Special Topics in Accounting	3 (3-0-6)	Passed IA103, IA110, IA211, 213
IA447	Sustainable Management and Sustainability Report Assurance	3 (3-0-6)	Passed IA210
IA450	Information System Control and Auditing	3 (3-0-6)	Passed IA212, IA315
IA451	Forensic Accounting	3(3-0-6)	Passed IA315, IA316

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA452	Seminar in Auditing	3(3-0-6)	Passed IA315
IA453	Seminar in Internal Auditing	3(3-0-6)	Passed IA316
IA454	Auditing Simulation Games	3(1-4-4)	Passed IA315, IA316
IA471	Data Communications and Networks	3(3-0-6)	Passed IA204
IA472	Accounting Information System Analysis and Design	3(3-0-6)	Passed IA212
IA473	Enterprise Resources Planning Systems and Business Intelligence	3(3-0-6)	Passed IA212
IA474	Seminar in Accounting Information Systems and Technology	3(3-0-6)	Passed IA212
IA475	Database Management	3(3-0-6)	Passed IA204
IA476	Accounting Software Packages for SMEs	3(3-0-6)	Passed IA212
IA477	Accounting Software Packages for Large Enterprise	3(3-0-6)	Passed IA212
IA478	Online Business Management	3(3-0-6)	Passed IA101
IA090	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.

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IX401	Intermediate Accounting 1	3(2-2-5)	Passed IA913
IX402	Intermediate Accounting 2	3(2-2-5)	Passed IA913

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IX403	Cost Accounting	3(2-2-5)	Passed IA913
IX404	Tax Accounting	3(3-0-6)	Passed IX401, IA103
IX405	Accounting Information Systems	3(3-0-6)	Passed IA913, IA204
IX406	Auditing and Assurance	3(3-0-6)	Passed IX401, IX402
IX407	Advanced Accounting 1	3(2-2-5)	Passed IX401, IX402
IX408	Financial Reporting and Analysis	3(3-0-6)	Passed IX401, IX402
IX409	Advanced Accounting 2	3(2-2-5)	Passed IX401, IX402
IX410	Project Management	3(3-0-6)	Passed IX403
IX411	Budgetary Planning and Control	3(3-0-6)	Passed IX403
IX412	Seminar in Managerial Accounting	3(3-0-6)	Passed IA931
IX413	Tax Planning	3(3-0-6)	Passed IX404
IX414	Environmental Management Accounting	3(3-0-6)	Passed IX403

C. Free Elective Courses: 2 Courses 6 Credits

Students must take at least 6 credits (2 courses) from the general education courses, or any international undergraduate courses offered in University of the Thai Chamber of Commerce or other universities, both domestic and international, that have agreements / partnerships with the university or those certified by the Office of the Civil Service Commission. The courses must be conducted in English.

2) Study Plan with Co-operative Education in the Second Semester of the Fourth Year

First Year, First Semester

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA101	Introduction to Accounting	3(2-2-5)	-
GE071	English for Everyday Communication	3(3-0-6)	-
GE084	Thai Language and Culture	3(3-0-6)	-
GE...	Business and Entrepreneurship General Education Course	3(3-0-6)	-
GE...	General Education Elective Course	3(3-0-6)	-
IB923	Organization and Management	3(3-0-6)	-
	Total	18	

First Year, Second Semester

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA102	Law Relating to Business and Accounting Profession	3(3-0-6)	-
IA103	Taxation	3(3-0-6)	-
IA110	Intermediate Accounting 1	3(2-2-5)	IA101
IB921	Operations Management and Supply Chain Management	3(3-0-6)	-
GE072	Business English for International Communication 1	3(3-0-6)	GE071
GE...	General Education Elective Course	3(3-0-6)	-
	Total	18	

Second Year, First Semester

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA211	Intermediate Accounting 2	3(2-2-5)	IA101
IA204	Management Information Systems	3(3-0-6)	-
IA205	End-User Applications for Entrepreneurs	3(3-0-6)	-
IS921	Quantitative Analysis and Logical Thinking	3(3-0-6)	-
GE073	Business English for International Communication 2	3(3-0-6)	GE072
GE...	General Education Elective Course	3(3-0-6)	-
	Total	18	

Second Year, Second Semester

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA210	Corporate Governance, Risk Management, and Sustainable Development	3(3-0-6)	
IA212	Accounting Information Systems	3(3-0-6)	IA101, IA204
IA213	Cost Accounting	3(2-2-5)	IA101
IE921	Macroeconomics	3(3-0-6)	
GE074	English for Professionals	3(3-0-6)	GE073
GE...	General Education Elective Course	3(3-0-6)	
	Total	18	

Third Year, First Semester

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA314	Managerial Accounting	3(2-2-5)	IA101
IA316	Internal Control and Internal Auditing	3(3-0-6)	
IA317	Tax Accounting	3(3-0-6)	IA110, IA103
IH921	Career Planning and Business Soft Skills	3(3-0-6)	GE074 or TOEIC 550
IE922	Microeconomics	3(3-0-6)	
IB922	Digital Marketing	3(3-0-6)	
	Total	18	

Third Year, Second Semester

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA315	Auditing and Assurance	3(3-0-6)	IA110, IA211
IA318	Advanced Accounting 1	3(3-0-6)	IA110, IA211
IS922	Data Analytics for Business	3(2-2-5)	IS921
IB924	Business Finance	3(3-0-6)	IA101
IB925	Strategic Management	3(3-0-6)	30 core
IA...	Major Elective Course	3(3-0-6)	
	Total	18	

Fourth Year, First Semester

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA420	Financial Reporting and Analysis	3(3-0-6)	IA110, IA211
IA421	Advanced Accounting 2	3(3-0-6)	IA110, IA211
IA...	3 Major Elective Courses	9	
XX...	2 Free Elective Courses	6	
	Total	21	

Fourth Year, Second Semester

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA090	Co-operative Education	6(0-40-20)	Minimum of 99 credits
	Total	6	

3.1.5 Course Description

A. General Education Courses

B. Specialized Courses

1. Core Courses

IA101 Introduction to Accounting

3(2-2-5)

Meaning and objectives of accounting, benefits of accounting information, conceptual framework for financial reporting, principles and procedures of double entry accounting, recording transactions in accounting cycle, preparing trial balance, working paper and financial statements for service, merchandising and manufacturing businesses, Value-Added-Tax (VAT) accounting, special journals, voucher system, and petty cash system by using case studies.

IA102 Law Relating to Business and Accounting Profession 3(3-0-6)

General principles of civil law concerning natural persons, obligations, contracts, and property. Incorporation, rights and duties, operation and dissolution of various forms of business including partnerships, limited company and public company. Specific contracts. Personal Data Protection Act (PDPA) compliance for business. Major laws related to the accounting profession including Accounting Profession Act and Securities and Exchange Act.

IA203 Taxation 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, withholding taxes, and taxes on international transactions. Duties and responsibilities a person and corporate to pay taxes. Rules and procedures pertaining to the collection of stamp duties, excise tax, customs duties, local taxes such as property tax, signboard tax, and other local taxes.

IS921 Quantitative Analysis and Logical Thinking 3(3-0-6)

The study of mathematics and statistics for quantitative analysis, decision making under uncertainty. Probability and random variables, sample distribution, sampling theory. Concepts of arguments and deductive, inductive, abductive, and causal reasoning. Methods to identify logical fallacies.

IE921 Macroeconomics 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 Microeconomics 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 Data Analytics for Business 3(3-0-6)

Prerequisite: Passed IS921 Quantitative Analysis and Logical Thinking

The process of collecting, extracting, cleaning, and analyzing data for decision making. Implementation of mathematics and statistics methods using end-user applications, such as Microsoft Excel, and Microsoft Access and programming language, such as Python. Communicating results and data visualization using tools, such as Microsoft Power BI, Google Data Studio, and Tableau.

IA204 Management Information Systems

3(3-0-6)

Definition, concepts and structures of management information systems, system development and design, analysis of the need for information in decision making, application of telecommunications, computer technology and knowledge management in various information systems, database management, control, maintenance, database security to keep up with the changes and appropriate management of the organization, impact of information technology on executive decision making, organizational structure and culture, and the application of information technology in business strategy to create competitive advantages.

IA205 End-User Applications for Entrepreneurs

3(3-0-6)

End-user applications that can improve the efficiency and effectiveness of business process. Formula, shortcuts, and functions in end-user applications, such as VLOOKUP, HLOOKUP, Pivot Table, and mail merge in Microsoft Office. Communication and presentation preparation with animations and transitions. Infographic creation and webpage design.

IB921 Operations Management and Supply Chain Management

3(3-0-6)

Characteristics and importance of operations and management, forecasting customer demand, product and service design, production decision making, project management, quality control, process improvement using techniques such as Six Sigma and Kaizen, supply chain management, inventory control systems, maintenance systems, raw material planning, and transportation models.

IB922 Digital 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, The digital marketing environment from both a consumer and business perspective. An

overview of various online business models and delves into digital advertising, social media as well as mobile marketing techniques and technologies.

IB923 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. Organization management in digital economy and society.

IB924 Business Finance

3(3-0-6)

Prerequisite: Passed IA101 Introduction to Accounting

Financial management in the business, financing from various sources such as bank, bond market, equity market, and treasury market, capital structure and cost of capital, financial instruments, investment decisions, capital budgeting, working capital management, financial position analysis using ratio analysis, trend analysis, and cash flow analysis, income, asset-based, and market valuation approaches.

IH921 Career Planning and Business Soft Skills

3(3-0-6)

Prerequisite: Studied GE074 English for Professionals or TOEIC of 550 or equivalent

Preparing resume, portfolio, application letters, cover letters, executive summary, and business presentation. Career guidance and job interview practices. Soft skills for accounting professions including leadership skill, teamwork skill, time management, networking, managing emotions in times of stress, conflict resolution, negotiation, public speaking, business pitching, and business presentation.

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 in digital economy and society; based on case studies.

2. Major Required Courses

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

Prerequisite: Passed IA101 Introduction to Accounting

Definitions, classification, recognition, measurement, and valuation of assets, computation of depreciation and depletion, changes in asset valuation, impairment of assets, knowledge related to the implication of the financial reporting standards and other related standards including the disclosure and presentation of assets.

IA210 Corporate Governance, Risk Management, and Sustainable Development 3(3-0-6)

Prerequisite: Passed IB921 Organization and Management

Organization structure, ownership structure, theory and practice of good governance. Roles, functions and responsibilities of committees and auditors that aim to create good governance. The relationship between corporate governance mechanisms and firm performance. Risk analysis, risk management, and risk management tools. Concepts of sustainable development, standards on sustainability reporting such as Global Reporting Initiative (GRI) standards, climate-related Disclosures rules by Task Force on Climate-Related Financial Disclosures (TCFD) and International Sustainability Standards Board (ISSB), and UN Sustainable Development Goals (SDG). Topics relating to sustainable development, such as human rights, climate change, gender equality, and biodiversity.

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

Prerequisite: Passed IA101 Introduction to Accounting

Principles and procedures in accounting for liabilities concerning classification of liabilities, recognition and measurement of liabilities, estimation of employee benefit obligation, 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 Accounting Information Systems

3(3-0-6)

Prerequisite: Passed IA101 Introduction to Accounting

IA204 Management 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. E-Filing and modern technology using in accounting information system management. Usage and benefits of Robotic Process Automation (RPA) in accounting.

IA213 Cost Accounting

3(2-2-5)

Prerequisite: Passed 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: Passed IA101 Introduction to Accounting

Concepts and scope of managerial accounting, cost management, absorption costing and variable costing, cost-volume-profit (CVP) analysis, using information for short-term decision making, pricing decisions, transfer pricing, responsibility accounting, performance measurement, and balance scorecard, benchmarking, capital budgeting, budgeting, just-in-time inventory management, and quality cost.

IA315 Auditing and Assurance

3(3-0-6)

Prerequisite: Passed IA110 Intermediate Accounting 1

IA211 Intermediate Accounting 2

Principles and basic concepts of auditing and assurance, regulations, professional ethics. Framework for assurance engagements, auditing standards, and laws relating to audit profession. Auditing procedures in accordance with auditing standards. Structures and controls of audit engagements. Audit risk assessment, audit plans, and audit programs. Techniques and methods to collect and evaluate audit evidence. Audit procedures for account balances, transactions, related party transactions and cycles including revenues, costs and expenses, cash, bank deposits, accounts receivable, inventories, and other material accounts. Auditing in a computer-based environment. Quality control for audits, concluding of the audit, and audit reports. Planning and performing assurance engagements other than audits or reviews of historical financial information.

IA316 Internal Control and Internal Auditing

3(3-0-6)

Internal control frameworks. Components of internal controls for revenue, expense, and production cycles. Principles and basic concepts of general and application controls for information systems. Concept of internal auditing, types of internal auditing, professional ethic and standards of internal auditing. Managing the internal audit function. Internal audit procedures, techniques for collecting audit evidence, preparation of working papers, internal audit field work, and audit procedures when dealing with fraud. Internal audit reports and follow up.

IA317 Tax Accounting

3(3-0-6)

Prerequisite: Passed IA110 Intermediate Accounting 1

IA103 Taxation

The differences and the reconciliation between net income under generally accepted accounting principles (GAAP) and taxable income. The differences between GAAP and Revenue Code regarding revenue recognition, tax deductible expenses, values of assets and liabilities, depletion, amortization, and depreciation of assets. Accounting entries for taxes under tax payable and deferred tax methods. The differences between tax planning, tax avoidance, and tax evasion.

IA318 Advanced Accounting 1

3(2-2-5)

Prerequisite: Passed IA110 Intermediate Accounting 1

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 including the financial reporting standards and other related standards, the presentation and disclosure of related information.

IA420 Financial Reporting and Analysis

3(3-0-6)

Prerequisite: Passed IA110 Intermediate Accounting 1

IA211 Intermediate Accounting 2

Recognition, measurement, and disclosure of accounting information in financial reports according to conceptual framework for financial reporting and financial reporting standards, procedures and tools in analyzing financial statements, interpreting the meaning and limitation of accounting information in financial reports for decision making, the effects of using different accounting policies, revenue recognition under Thai Financial Reporting Standards (TFRS) No. 15.; based on case studies or real situations.

IA421 Advanced Accounting 2

3(2-2-5)

Prerequisite: Passed IA110 Intermediate Accounting 1

IA211 Intermediate Accounting 2

Consignment business, accounting for head office and branch both local and international branches, accounting for foreign currency transactions, accounting error correction and accounting changes, interim financial statements, accounting for not-for-profit organizations, and accounting for leases according to Thai Financial Reporting Standards (TFRS) No. 16, installment sales, accounting for construction contracts and accounting for agriculture.

3. Major Elective Courses

IA431 Institutional Accounting

3(3-0-6)

Prerequisite: Passed IA101 Introduction to Accounting

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 by using case studies for such as financial institution, hospital, hotel, agriculture, tourism, and retail businesses.

IA432 Seminar in Financial Accounting

3(3-0-6)

Prerequisite: Passed IA110 Intermediate Accounting 1

IA211 Intermediate Accounting 2

Discussion and analysis of the concepts and principles of the conceptual framework and accounting standards applied in financial accounting functions for 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 Project Management

3(3-0-6)

Prerequisite: Passed IA213 Cost Accounting

General knowledge of project management, project initiation and project planning, project schedule development, cost estimation and budgets, project quality planning, staffing and communications, project risk analysis, project procurement planning and management, project execution, project monitor and control, and closing the project.

IA434 Budgetary Planning and Control

3(3-0-6)

Prerequisite: Passed 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.

IA435 Environmental Management Accounting

3(3-0-6)

Prerequisite: Passed IA213 Cost 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 sustainable and assurance reports as a managerial tool for planning, controlling, and making decisions; based on case studies.

IA436 Seminar in Managerial Accounting

3(3-0-6)

Prerequisite: Passed 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.

IA437 Accounting Simulation Games

3(1-4-4)

Prerequisite: Passed IA101 Introduction to Accounting

Design and prepare accounting and tax documents using computer programs. Record transactions and prepare financial statements using accounting software packages; based on simulation games.

IA438 Accounting Internship

3(0-10-20)

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

Hands-on experience in an organization, especially in financial accounting, managerial accounting, auditing and taxation related work, for 300 hours as a temporary staff. In order to prepare themselves, students must attend training sessions related to both academic knowledge and how to behave in working society. Students will be monitored and evaluated by the instructor in charge and job supervisor.

IA439 Accounting for Digital Assets

3(3-0-6)

Prerequisite: Passed IA101 Introduction to Accounting

Nature of digital assets, the uses and examples of digital assets in business. Classification, measurement, recognition, and presentation of digital assets, such as cryptocurrency, asset-backed token, utility token, and security token. Risks relating to digital assets. Journal entries for digital asset transactions. Rules and regulations related to digital assets.

IA440 Tax Planning**3(3-0-6)****Prerequisite: Passed 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.

IA441 Seminar in Taxation**3(3-0-6)****Prerequisite: Passed 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.

IA442 Public Sector Accounting**3(3-0-6)****Prerequisite: Passed IA101 Introduction to Accounting**

Definitions, objectives, concepts and development of public sector accounting, accounting policies and accounting standards for public sectors, accounting systems and accounting practices for public sector, financial reporting for public sector and financial statements of federal states.

IA443 Accounting Research**3(3-0-6)****Prerequisites: Passed IS921 Quantitative Analysis and Logical Thinking****IA314 Managerial Accounting****IA315 Auditing and Assurance**

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

IA444 Business Risk Management**3(3-0-6)****Prerequisite: Passed 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.

IA445 Accounting for Financial Instruments 3(3-0-6)

Prerequisite: Passed IA110 Intermediate Accounting 1

IA211 Intermediate Accounting 2

IB924 Business Finance

Definitions, classification, valuation, presentation and disclosure of financial instruments according to financial reporting standard for financial instruments (TFRS No. 9). Accounting records for financial instruments, hedge accounting and Share-Based Payment.

IA446 Special Topics in Accounting 3(3-0-6)

Prerequisites: Passed IA103 Taxation

IA110 Intermediate Accounting 1

IA211 Intermediate Accounting 2

IA213 Cost Accounting

Discussion and analysis of problems and current issues in accounting by using case studies, articles and related documents both in Thai and foreign languages, special topic in managerial accounting, financial accounting, auditing, technology and accounting information systems and professional ethics.

IA447 Sustainable Management and Sustainability Report Assurance 3(3-0-6)

Prerequisite: Passed IA210 Corporate Governance, Risk Management, and Sustainable Development

Concepts and methods of sustainable management. Plan, design, implement, and evaluate strategic corporate social responsibility projects. Approach to ESG transformation. Sustainability criteria and disclosure standards. Climate change impacts

on business. Techniques and methods to collect and evaluate sustainability information. Assurance procedures for sustainability information and report.

IA450 Information System Control and Auditing 3(3-0-6)

Prerequisite: Passed IA212 Accounting Information Systems

IA315 Auditing and Assurance

Information system security, implementation, control and quality assurance of internal audit information systems in the computerize 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: Passed IA315 Auditing and Assurance

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: Passed IA315 Auditing and Assurance

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: Passed 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.

IA454 Auditing Simulation Games 3(1-4-4)

Prerequisite: Passed IA315 Auditing and Assurance

IA316 Internal Control and Internal Auditing

Perform tests of controls, tests of details, substantive procedures, analytical procedures, and preparing audit working papers; based on simulation games. Use audit software to facilitate audit tasks.

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

Prerequisite: Passed IA204 Management Information Systems

The business application of communication technology such as Local Area Network (LAN) System and Wireless System with a particular emphasis on network management, network security, ethics related to system design, application of computer networks and recent technology that affect the network such as cloud computing.

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

Prerequisite: Passed IA212 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 and Business Intelligence 3(3-0-6)

Prerequisite: Passed IA212 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 resources planning systems; based on case studies, the use of Data Analytics to assist managers in decision making in Business Intelligent.

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

Prerequisite: Passed IA212 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)

Prerequisite: Passed IA204 Management 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, innovation related to database management.

IA476 Accounting Software Packages for SMEs 3(3-0-6)

Prerequisite: Passed IA212 Accounting Information Systems

Business systems of the organization that uses software packages and practice using accounting software packages. Using contemporary software packages to record business transactions in different cycles including general ledger, accounts receivable, accounts payable and fixed assets, and preparing management reports for small and medium-sized enterprises (SMEs).

IA477 Accounting Software Packages for Large Enterprise 3(3-0-6)

Prerequisite: Passed IA212 Accounting Information Systems

Business systems of the organization that uses software packages and practice using accounting software packages. Using contemporary software packages to record business transactions in different cycles including general ledger, accounts receivable, accounts payable and fixed assets, and preparing management reports for large enterprise.

IA478 Online Business Management (3-0-6)

Prerequisite: Passed IA101 Introduction to Accounting

Managing online business for entrepreneurs. Information system, communication, strategies, techniques of online business management. Basic accounting, tax and related laws for online businesses

IA090 Co-operative Education

6(0-40-20)

Prerequisite: minimum of 99 credits

Hands-on experience in an organization, especially in financial accounting, managerial accounting, auditing 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: Passed IA913 Principles of Accounting

Definitions, classification, recognition, measurement, and valuation of assets, computation of depreciation and depletion, changes in asset valuation, impairment of assets, knowledge related to the implication of the financial reporting standards and other related standards including the disclosure and presentation of assets.

IX402 Intermediate Accounting 2

3(2-2-5)

Prerequisite: Passed IA913 Principles of Accounting

Principles and procedures in accounting for liabilities concerning classification of liabilities, recognition and measurement of liabilities, estimation of employee benefit obligation, 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.

IX403 Cost Accounting**3(2-2-5)****Prerequisite: Passed IA913 Principles of Accounting**

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 Tax Accounting**3(3-0-6)****Prerequisite: Passed IX401 Intermediate Accounting 1****IA103 Taxation**

Rules and procedures pertaining to the collection of stamp duties, excise tax, customs duties, local taxes such as property tax, signboard tax, and other local taxes. The differences between net income under generally accepted accounting principles (GAAP) and taxable income. The differences between GAAP and Revenue Code regarding revenue recognition, tax deductible expenses, values of assets and liabilities, depletion, amortization, and depreciation of assets. Accounting entries for taxes under tax payable and deferred tax methods. The differences between tax planning, tax avoidance, and tax evasion.

IX405 Accounting Information Systems**3(3-0-6)****Prerequisite: Passed IA913 Principles of Accounting****IA204 Management 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. E-Filing and modern technology using in accounting information system management.

IX406 Auditing and Assurance**3(3-0-6)****Prerequisite: Passed IX401 Intermediate Accounting 1****IX402 Intermediate Accounting 2**

Principles and basic concepts of auditing and assurance, regulations, professional ethics. Framework for assurance engagements, auditing standards, and laws relating to audit profession. Auditing procedures in accordance with auditing standards. Structures and controls of audit engagements. Audit risk assessment, audit plans, and audit programs. Techniques and methods to collect and evaluate audit evidence. Audit procedures for account balances, transactions, and cycles including revenues, costs and expenses, cash, bank deposits, accounts receivable, inventories, and other material accounts. Auditing in a computer-based environment. Quality control for audits, concluding of the audit, and audit reports.

IX407 Advanced Accounting 1**3(2-2-5)****Prerequisite: Passed IX401 Intermediate Accounting 1****IX402 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 including the financial reporting standards and other related standards, the presentation and disclosure of related information.

IX408 Financial Reporting and Analysis**3(3-0-6)****Prerequisite: Passed IX401 Intermediate Accounting 1****IX402 Intermediate Accounting 2**

Recognition, measurement, and disclosure of accounting information in financial reports according to conceptual framework for financial reporting and financial reporting standards, procedures and tools in analyzing financial statements, interpreting the 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.

IX409 Advanced Accounting 2**3(2-2-5)****Prerequisite: Passed IX401 Intermediate Accounting 1****IX402 Intermediate Accounting 2**

Consignment business, accounting for head office and branch both local and international branches, accounting for foreign currency transactions, accounting error correction and accounting changes, interim financial statements, accounting for not-for-profit organizations, and accounting for leases and installment sales, accounting for construction contracts and accounting for agriculture.

IX410 Project Management**3(3-0-6)****Prerequisite: Passed IX403 Cost Accounting**

General knowledge of project management, project initiation and project planning, project schedule development, cost estimation and budgets, project quality planning, staffing and communications, project risk analysis, project procurement planning and management, project execution, project monitor and control, and closing the project.

IX411 Budgetary Planning and Control**3(3-0-6)****Prerequisite: Passed IX403 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.

IX412 Seminar in Managerial Accounting**3(3-0-6)****Prerequisite: Passed IA931 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.

IX413 Tax Planning**3(3-0-6)****Prerequisite: Passed IX404 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.

IX414 Environmental Management Accounting**3(3-0-6)****Prerequisite: Passed IX403 Cost 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 sustainable and assurance reports as a managerial tool for planning, controlling, and making decisions; based on case studies.