



Bachelor of Accountancy Program

(International Program)

Student Handbook

August 2021

B.Acc



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1. DEGREE TITLE

Full Title (Thai): บัณฑิตบัญชิต

Abbreviated Title (Thai): บช.บ.

Full Title (English): Bachelor of Accountancy

Abbreviated Title (English): B.Acc.

2. PHILOSOPHY

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

3. PROGRAM 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 society.
- To prepare graduates to have sufficient knowledge for further education both within the country and abroad.

4. PROGRAM LEARNING OUTCOMES

Learning Outcomes related to Ethics and Morals

Students must possess ethics and morals as well as professional codes of conduct, so that they can live happily with others in society, be creative, and act for the common interest. Additionally, students must carefully apply accounting knowledge and professional skills to their work, and have concern about their impact on economic security and sustainable development. Faculty members must be the role models in ethics and morals for students as follows:

1) Possessing and understanding the values of the profession and professional codes of conduct as well as having the right attitudes to the profession.

2) Maintaining honesty, integrity and discipline. Respecting and complying with regulations of institutions and society.

3) Managing time and adapting their lives creatively to society.

4) Demonstrating awareness and behaviors concerning the common interest rather than their own interests.

Learning Outcomes related to Knowledge

Students must possess knowledge of accounting, finance, financial reporting, and other related business knowledge as well as competence in information technology. Hence, learning outcomes related to knowledge must incorporate the following aspects:

1) Possessing and understanding concepts, theories, principles, and accounting practices.

2) Possessing and understanding related areas of knowledge, integrating accounting knowledge and other knowledge as well as applying them appropriately.

3) Possessing operating techniques related to accounting and other areas arising from work experience.

4) Continuously updating changes in academic, research, and accounting profession, both in theory and in practice.

Learning Outcomes related to Cognitive Skills

Students must be able to develop their cognition and intelligence. Faculty members must encourage students to learn through understanding rather than memorizing. Students must possess principles and reasoned thinking, manage their own appropriate learning process, and decision making skills in order that they can achieve the following learning outcomes:

1) Searching for and processing information, documents and concepts in order to individually identify and analyze complex problems.

2) Applying and integrating accounting knowledge and other related knowledge; employing professional skills and discretion in decision making, as well as creatively proposing alternatives in various situations consistent with the impact of those decisions.

3) Following-up, evaluating and reporting the results of decisions accurately and completely.

Learning Outcomes related to Interpersonal Skills and Responsibility

The development of students' interpersonal skills and responsibility via teaching in various courses is vital to their competency in collaboration with different people. Faculty members must have teaching strategies to develop these learning outcomes, or suggest students enroll in the social science courses in order that they can achieve the following learning outcomes:

- 1) Performing efficiently and being responsible for work assigned.
- 2) Possessing good human relations, collaboration, and adaptation to the organizational situation and culture.
- 3) Thinking creatively and assisting in decision making in various situations, either as leader or subordinate.
- 4) Being continuously responsible for their own development of accounting professional skills and knowledge.

Learning Outcomes related to Numerical Analysis, Communication and Information Technology Skills

Accounting functions are associated with numerical analysis, communication with others to enhance understanding, information system design and analysis, system control, advice relating to the information system as well as the use of information technology. Thus, faculty members must enhance students' skills in order that they can achieve the following characteristics when they graduate:

- 1) Possessing skills of quantitative analysis for decision making. Learners must be able to interpret data and suggest solutions for problems or debates by using quantitative techniques creatively.
- 2) Communicating efficiently in verbal and written modes, and employing presentation approaches that are appropriate to a variety of problems and audiences.
- 3) Selecting information technology and communication techniques that are appropriate to data collection, interpretation, and information communication.

5. PROGRAM DETAILS

Total Credits for the Program: 138 Credits

Format of the Program: 4-year Bachelor Degree Program

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.

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

Study Period

First semester August – December

Second semester January – April

Summer semester May – July

6. ADMISSION INFORMATION

6.1 Qualifications of the Applicants

The applicants must possess one of the qualifications as follows:

- 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.
- Applicants have completed Bachelor Degree in any major from University of the Thai Chamber of Commerce, and applied for Bachelor Degree in another major.
- Applicants have completed Bachelor Degree from other national or international institutions approved by Ministry of Education, and applied for Bachelor Degree in another major.
- Applicants, whose qualifications have not met the above criteria, are in the consideration of Admission Committee.

6.2 Admission Requirements

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

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.

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.

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.

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

6.3 Strategies for Solving Problems/Limitations of Students

Credit transfer to the 4-year program may influence study plan and course arrangement. Students may not have strong English and Mathematics background. Study plan of the first semester is arranged for freshman concerning credit transfer. Advisors are appointed in order to advise students on registration in each semester. There are English and Mathematics pre-tests that indicate whether the students will need to take pre-English and pre-Mathematics courses, which range from 45 to 90 study hours.

6.4 Withdrawal of Offer, Suspension or Termination of Admission or Enrolment

Grounds for review of an offer include but will not be limited to:

- Failing to accept their offer of admission by the date specified;
- Having supplied false information, false or falsified documentation to the University or a third party;
- Not complying with the terms of this handbook;
- Failing to pay fees and charges payable to the University or partner institution;
- Being found guilty of misconduct and is excluded/dismissed on these grounds;
- Being suspended or excluded;
- Failing to enroll or re-enroll by the date specified;
- Exceeding the maximum time for obtaining an award.

When grounds of review have been identified, the course of action may include but will not be limited to:

- Withdrawal of offer of admission;
- Suspension of admission or enrolment; and
- Termination of admission or enrolment.

6.5 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.

Applicants who wish to be considered for transfer admission must have maintained at least a 2.00 grade point average in 15 or more transferable credits completed after high school at an accredited two- or four-year institution of higher education. However, this will not guarantee admission. Applicants must submit official transcripts from high schools and each college previously attended.

An evaluation showing accepted transfer credits and a list of the University's course equivalencies are sent to students who are admitted. Evaluations are based on the major chosen by students on their applications. The University will make the final determination of which transfer credits are applicable to the degree.

Generally, the University accepts all college-level courses corresponding to those offered at the University. These courses must have been completed with a grade of C or better. Transfer students must receive credit from colleges or universities accredited by the Thai government or by the highest accreditation body.

7. FEES

Students must pay any prescribed fees for the program and/or course(s) to the University of the Thai Chamber of Commerce by the due date. Failure to pay the fees due by the due date in the relevant term may result in an inability to enroll or cancellation of enrolment. The key dates are included within the annual academic calendar. The key dates relating to fees are;

- Tuition Fee Payment Due Date
- Late enrolment payment deadline
- Deadline for withdrawal from the program (all years) and for adding or dropping of courses (not applicable to first year students) with full refund. After this date, if a student withdraws from any course or the program they will not be entitled to any refund.

It is the student's responsibility to obtain information on tuition and fees which vary from year to year and make sure tuition and fees are paid on time. Tuition and fees are subject to change without notice or obligation.

8. REGISTRATION REQUIREMENTS

The schedule of classes contains written instructions for registration. Courses listed in the schedule of classes may be canceled due to insufficient enrollment. The University reserves the right to change the class schedule and adjust the individual section enrollment as necessary.

Students are responsible for fulfilling registration requirements by the deadline. Students should confirm the accuracy of their enrolment including dropping and adding courses, as shown in the receipt issued by the University. Incorrect enrollments or late registration may result in academic and financial penalties.

Students are responsible for full tuition payment and grades received for all courses in which they are registered unless registration is administratively canceled because of suspension, dismissal, or termination; the section is canceled; or the course is dropped before the tuition liability begins.

Students who cannot or wish not to take any course in a regular semester must retain their student status by having the Regular’s Office process a registration for inactive students. A fee is charged for this petition. Written approval of the student’s advisor is required. This special registration allows students to retain their library privileges and receive a student ID. Failing to retain student status will result in dismissal.

Students who register to any course before passing prerequisite course(s) and do not drop the course before the deadline of dropping of courses will not be entitled to any refund. The study result from the course that students take before passing prerequisite course(s) will be invalid.

9. ACADEMIC REQUIREMENTS FOR PROGRAM COMPLETION

UTCC Total Credits: 138 credits

On successful completion of the full study plan, students will have attained 138 credits.

Program duration: No more than 8 calendar years to complete the full program.

Program requirements: Students must successfully complete (pass) a total of 138 UTCC credits.

10. PROGRAM STRUCTURE

A. General Education Courses 30 Credits

The general education curriculum structure consists of two parts as follows:

Part 1 The central curriculum of UTCC requires all students to take 12 credits in the knowledge group as a requirement or selectable elective from the following groups:

- 1) English language: Requires 3 courses or 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

GE073	Business English for International Communication 2	3(3-0-6)	based on set standard GE072 or standardized test score based on set standard
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2) Business and Entrepreneurship: Required/selectable elective for 1 course or 3 credits from the prescribed courses.

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)	

Part 2 General education courses in line with the objective of various Schools which 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 from the following groups:

1) Requirement of 6 credits or 2 courses

Course Code	Course Title	Credits	Prerequisite
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		(Lecture-tutorial-self study)	
GE084	Thai Language and Culture (for non-Thai)	3(3-0-6)	
GE074	English for Professionals	3(3-0-6)	GE073 or standardized test score based on set standard

2) Choose from 12 credits (4 courses) from the courses listed in Groups 1 and 2.

Choose from courses set by the School which has exact or similar learning outcomes determined by program management committee or School.

Regulation on Standardized Test Scores and Credit Transfer for English Courses

English Language

For English courses, students can use standardized test scores to transfer credits and waive English courses. Students who submit standardized test scores have to submit their English test scores within the first three weeks of that semester to transfer credits. The English test scores must be valid for no more than two years from the date of the announcement and must be in line with the English language proficiency criteria as follows:

Criterion A. International programs using English as the medium of instruction only				
รายวิชา (Courses)	TOEIC	TOEFL iBT	IELTS	CEFR
1) GE071	600 or higher	64 or higher	6.0 or higher	B1
2) GE071 GE072	650 or higher	73 or higher	6.0 or higher	B2
3) GE071 GE072 GE073	700 or higher	81 or higher	6.5 or higher	B2

4) GE071	750 or higher	89 or higher	6.5 or higher	C1
GE072				
GE073				
GE074				

Regulations for Test Scores and Credit Transfer of General Education Courses

Undergraduate students who study in the University of the Thai Chamber of Commerce can submit the request to transfer credit and waive the General Education courses by following the related Regulations of the University of the Thai Chamber of Commerce on credit transfer and the expense.

B. Specialized Courses	102	Credits
1) Core Courses	45	Credits
2) Major Required Courses	39	Credits
3) Major Elective Courses	18	Credits
C. Free Elective Courses	6	Credits

11. STUDY PLAN

1st Year - 1st Semester		
Course Code	Course Name	Prerequisite
GE084	Thai Language and Culture (for non-Thai) or GExxx for Thai)	
GE071	English for Everyday Communication)	
GE101	Innovation - Driven Entrepreneurship	
GE154	Digital Innovative Thinking for Business	
IB921	Organization and Management	
IA101	Introduction to Accounting	

1st Year - 2nd Semester		
Course Code	Course Name	Prerequisite
GE072	Business English for International Communication 1	GE071
IS921	Business Mathematics	
IA102	Law Relating to Business and Accounting Profession	
IA110	Intermediate Accounting 1	IA101
GExxx	General Education Elective Course	
GExxx	General Education Elective Course	

2nd Year - 1st Semester		
Course Code	Course Name	Prerequisite
GE073	Business English for International Communication 2	GE072
IB926	Career Planning and Business Soft Skills	
IS922	Business Statistics	
IA204	Management Information Systems	
IA211	Intermediate Accounting 2	IA101
GExxx	General Education Elective Course	

2nd Year - 2nd Semester		
Course Code	Course Name	Prerequisite
GE074	English for Professionals	GE073
IE921	Principles of Economics 1	
IA212	Accounting Information Systems	IA101, IA204
IA208	Taxation 1	
IA213	Cost Accounting	IA101
IA210	Corporate Governance, Internal Control, and Risk Management	IB921

3rd Year - 1st Semester		
Course Code	Course Name	Prerequisite
IH921	Business English	GE074 or TOEIC 550
IA317	Taxation 2	IA110, IA208
IA314	Managerial Accounting	IA101
IA316	Internal Auditing and Information System Auditing	IA210, IA212
IE922	Principles of Economics 2	
IB922	Principles of Marketing	

3rd Year - 2nd Semester		
Course Code	Course Name	Prerequisite
IA315	Auditing and Assurance	IA110, IA211
IA318	Advanced Accounting 1	IA110, IA211
IA206	Quantitative Analysis and Operations Management	
IB923	Business Finance	IA101
IA319	Application Development and Data Analytic	IS922
IA...	Major Elective Course	

4th Year - 1st Semester		
Course Code	Course Name	Prerequisite
IA420	Financial Reporting and Analysis	IA110, IA211
IA421	Advanced Accounting 2	IA110, IA211
IB925	Strategic Management	30 core
IA...	Major Elective Course	
IA...	Major Elective Course	
IA...	Major Elective Course	

4th Year - 2nd Semester		
Course Code	Course Name	Prerequisite
	Cooperative* or	
IA...	Major Elective Course	
IA...	Major Elective Course	
XX...	Free Elective Course	
XX...	Free Elective Course	

***If students choose to join Cooperative Education, the students must take 2 free elective courses during a summer or take 7 courses in 2 normal semesters.**

Students must choose at least one seminar course for major elective courses.

During the Cooperative Education, students cannot register for any other course.

Cooperative Education is a major elective course with 6 credits, but not a seminar course.

12. ACADEMIC CALENDAR AND REGISTRATION/PAYMENT SCHEDULE

Details	First Semester	Second Semester	Summer Semester
1. Meeting between Students and Advisors	Date to be announced by iSM, UTCC		
2. Students' Online Enrolment First Year	To be announced by UTCC	Mon. 29Nov.–Fri. 3 Dec. 2021	Mon. 25 –Fri. 29 April 2022
Second Year	Mon. 19–Fri. 23 July 2021	Tue. 30Nov.–Fri. 3 Dec. 2021	
Third, Fourth and Other Years	Tue. 20–Fri. 23 July 2021	Wed. 1– Fri. 3 Dec. 2021	
3. Tuition Fee Payment by Due Date Mobile Banking: Mobile App. Cash: At the Bank/ Counter Service Credit Card: Online Payment/ Financial Affairs Office	Mon. 19 July 2021 - Sun. 15 Aug 2021	Mon. 29 Nov. 2021 - Sun. 9 Jan. 2022	Mon. 25 April 2022- Sun. 29 May 2022

4. First Day of Class	Mon. 16 Aug 2021	Mon. 10Jan. 2022	Mon. 30 May 2022
5. New Student Enrolment and Payment	Mon. 2 August – Fri. 3 September 2021	Mon.3–Fri.14 Jan. 2022	Mon. 2 May.–Fri. 3June2022
6. Late Enrolment for Upcoming Students	Mon. 9 August– Fri. 3 Sep. 2021	Mon. 10 – Sun. 16 Jan. 2022	Mon. 30 May. – Sun. 5 June 2022
7. Payment for Late Enrolment for Current students (with Fine)	Mon. 9 Aug.–Fr. 9 Sep. 2021	Mon.17– Sun. 30Jan.2022	Mon. 30May. – Sun. 5 June 2022
8. Subject Withdrawal with Full Refund (Subject Change and Adding)	Mon. 9 Aug.– Fri. 3 Sept. 2021	Mon. 17– Fri. 28 Jan. 2022	Mon. 30May. – Sun. 5 June 2022
9. Payment for Subject Change and Adding (In Case of more payment, students must pay through as item NO. 4 above (without Fine)	Mon. 9 Aug.– Fri. 3 Sept. 2021	Mon.17– Sun. 30Jan.2022	Mon. 6 – Fri. 10June 2022
10. Rest Balance of Payment for Loan Students	Mon. 6 – Sat. 18 Sep. 2021	Mon. 31Jan.– Sat. 12 Feb. 2022	-
11. Dismissal Announcement	Mon. 13 Sept. 2021	Mon. 21 Feb. 2022	-
12. Mid-Term Examination	Mon. 4 – Fri. 8 Oct. 2021	Mon. 28 Feb – Fri .4 Mar .2022	-
13. Course Withdrawal with W	Mon. 8–Fri. 12 Nov. 2021	Mon. 4 – Fri. 8 Apr. 2022	28 Jun – 2 Jul 2021
14. Online Lecturer Evaluation by Students	Mon. 11Oct.–Sat. 4 Dec. 2021	Mon. 7 Mar.–Sat. 30Apr. 2022	5 – 17 Jul 2021
15. Last Day of Class	Sat. 4 Dec. 2021	Sat. 30 Apr. 2022	17 Jul 2021
16. Final Examinations	Tue. 7–Mon. 20Dec. 2021	Tue. 3–Wed. 18 May 2022	19 – 23 Jul 2021
17. Exit Exam	Mon. 20 – Fri. 24Dec. 2021	Wed.18–Tue. 24May 2022	23 Jul – 2 Aug 2021

18. Meeting of Committee for Exam Paper Approval	Each School will consider this in accordance with the examination and its results		
19. Meeting of Committee for Grading and Exam Result Approval			
20. Exam Result Announcement	Wed. 5Jan. 2022	Mon. 30 May 2022	Mon. 15 Aug. 2022

13. ATTENDANCE POLICY

Attendance and participation in class are integral parts of the educational process at UTCC, and are significant factors in academic achievement. Students are expected to attend all classes; take exams, tests, and quizzes during scheduled times, and are responsible for all material covered in class.

Instructors are expected to report students whose absence is excessive. At the discretion of the instructor, excessive absences or tardiness may result in a lowered grade or failure of the course. Individual instructors may identify more specific attendance requirements, which are clearly stated in the course syllabus. Nevertheless, the University's policy requires that all students attend a minimum of 80% of their class periods. Students whose attendance is lower than 80% may forfeit their chance to take the final exam, if any.

14. LEAVE OF ABSENCE

A student in good academic standing may request a leave of absence from the program in one of the following cases:

- The student is summoned to military service.
- The student receives a scholarship approved by the University, and is required to travel or study abroad.
- The student has a health problem which prevents him/her from attending classes and / or meeting the requirements of the courses he / she will take. A medical certificate issued by an authorized medical institute must be submitted with the petition for leave of absence.
- The student is in a situation considered appropriate by the Dean to permit leave of absence.

Note: Students in good academic standing, who have studied in the program for more than one year and have maintained a GPA higher than 2.00, may request a leave of absence from the program of up to two semesters.

The approval from the Dean is required if the student needs to be absent for no more than two semesters. And if the student needs to be absent for more than two semesters, the approval of the President is required. Except only in the case of military service, the leave of absence is included in the study time limit. The student must pay a maintenance-of-status fee before the beginning of each semester in which they wish to be absent.

Students who wish to return to their active status must report to the Office the Registrar and to the Dean respectively. However, readmission following a leave of absence is granted only on a space available basis.

15. STUDENT GRADING SYSTEM AND POLICY

The following information relates specifically to the grades given by UTCC. Letter grades are given in all courses. Grades are calculated from the student's daily work, class participation, quizzes, tests, term papers, reports, and the final examination. The University-wide system for undergraduate grading is as follows:

Grade	Descriptions	Point
A	Excellent	4
B+	Very Good	3.5
B	Good	3
C+	Fairly Good	2.5
C	Fairly	2
D+	Poor	1.5
D	Passing	1
F	Failing	0

An F will be given in the following cases:

- 1) The student cannot meet the course passing requirements
- 2) The student misses the final exam without the Dean's permission.
- 3) The student is not allowed to take the final exam because he/she attended the class less than 80% of the time required.
- 4) The student violates one or more items listed in the University's rules and regulations concerning the exam procedures.

In addition to the grades above, the following grades may be given.

Grade	Descriptions
W	Withdrawal with permission before the deadline
I	Incomplete coursework
S	Satisfactory completion of course
U	Unsatisfactory completion of course

Withdrawals prior to the established deadline for each semester may be made without grade penalty. Nevertheless, the notation W is recorded. The student is ultimately responsible for withdrawing from class when appropriate. The signature of the instructor of the course is required.

A student will receive an I in the following cases:

- 1) One or more of the student's assignments is still in process by the time the University computes his/her GPA. Nevertheless, this case must be acknowledged and approved by the Dean.
- 2) The student is admitted to the hospital or an authorized medical institute. A medical certificate and proof of treatment issued by the hospital or the authorized medical institute are required.
- 3) The student arrives on time at the examination venue, but claims to be sick, and the University's medical personnel and examination proctors affirm that the student is sick and unable to take the exam.
- 4) The student has an accident which prevents him/her from taking the examination and evidence of this is provided to the Dean.
- 5) The student's parent or close relative dies; and the student is in charge of organizing a funeral for the deceased. The student is permitted up to seven days of business leave.
- 6) The student is granted an authorized scholarship which involves traveling abroad at the time of the examination.
- 7) The student represents the country in an international event at the time of the examination and evidence of this is provided.
- 8) The student is summoned to military service, or is subpoenaed by the court.

In any of these above cases, the chairperson of the examination committee must be notified and must approve the petition. The student receiving an I according to any of the conditions above will be charged a fee to have his or her grade changed, and must submit his/her assignment or take the required examination before the end of the second week of the following semester, otherwise the I will become an F.

Each student's grade point average (GPA) is computed at the end of each semester. Only the student's passing grades are computed to determine his/her accumulative GPA.

16. FAILING AND/OR REPEATING A COURSE

The student may repeat a course if he/she have received a grade no higher than D+ from the course. Only his/her latest grade from the course he/she repeat will be used in computing the GPA. Nevertheless, his/her latest grade from the course will not be higher than B.

- A student failing a core course must repeat the core course until he/she passes the course.
- A student failing an elective course may choose to repeat the course or take another elective course however this MUST be within the approved study plan for the program.
- A student may repeat a course only when he/she receives a D+ or lower from the course.

17. STUDENT ACADEMIC STATUS

Except only for the first semester of the program, students' academic status is determined at the conclusion of each semester. Students' grade point average (GPA) from a summer session is calculated with the students' GPA received in the following semester which is normally the first semester of the academic year.

The status of students who have completed only one semester at the University is always in academic good standing, regardless of their GPA. A student is considered in academic good standing if their accumulative GPA is 2.00 or above. A student is placed on academic probation when the cumulative GPA is below 2.00 and may require a remedial study plan to support improvement. Students on academic probation can take up courses up to five courses (or 15 credits) and no less than three courses (9 credits).

18. STUDENT CLASSIFICATION

Undergraduate students are classified as follows:

Classification	Credits Completed
Freshman	0 - 33
Sophomore	34 – 66
Junior	67 – 99
Senior	99 or more

19. STUDENT BEHAVIOUR, DISCIPLINE AND APPEALS

Students must comply with the Rules, Regulations, Orders, Announcements or Guidelines of the University in all respects and must maintain discipline at all time.

Students must uphold unity. They should not commit any act which shall considered annoyance, controversy, physical assault, disrespect, or show disdain and have to maintain peace, order, dignity and prestige of the University.

Students must behave politely both inside and outside of the university. They must abstain from behavior that could demean the reputation of the University

Students must demonstrate respect, obedience and comply with the order or instruction of the instructors and staff who legitimately perform their duty.

Students must always carry their UTCC student ID card when the instructors or staff request to check the UTCC student ID card, students must promptly present their student ID cards.

Students must dress appropriately. They must conform to the dress code prescribed by the university regulation regarding student uniforms. When the university is closed, holidays or during semester closing period, Students who wish to enter the university must dress up politely.

Students must not carry weapons or explosives into the University.

Students must not smoke within the university except in places where the university is designated as smoking areas.

Students must conserve university property, and must not destroy university property. Destroying university property which causes serious damage to the university shall be considered as serious disciplinary offense.

Students must strictly comply with the Regulations of the University regarding the practice of students in the examination. In the event that the student is caught cheating on an exam, punishment shall be in accordance with the announcement of the University regarding punishment for student cheating on an exam and shall be considered to be serious disciplinary violation.

The following actions of the students shall be considered as **serious disciplinary violation**.

- Being sentenced to imprisonment according to the court's final judgment, except for minor offense or negligent offense.
- Students must uphold unity, peace, and the reputation of the university. They should not instigate or participate in any quarrels, physical assaults, or damage to university or the other property.
- Commit fraud or misconduct which cause serious degradation to the University
- Sentenced under the Drug Abuse Act with an offense of drug users, distributors, possession of all kind of illicit drugs.
- Drinking alcohol, using drugs and intoxication stimulants or any prohibited substance, drunkenness while they are in the University, or gambling in the University.
- Burglary, embezzlement, fraud, falsification of documents or using documents known as fake documents for seeking unlawful benefits.

There are 4 main types of disciplinary punishment

- 1) Verbal warnings
- 2) Written warnings
- 3) Temporarily study suspended or suspends the student's candidacy for a degree or a diploma. These are scheduled for no longer than 2 regular semesters.
- 4) Termination of student status

Penalties may be reduced if students volunteer to attend additional training, engage in community/humanitarian work or service for the university at the discretion of university.

Student Uniform

Male Students shall wear uniforms as follows;

- Normal study days: uniforms are Black and navy blue trousers which are not jeans, corduroy or satin, neat with no pattern, not tight, short or long sleeve white shirt , neat with no pattern. Student shall insert shirt in their pants, wear black or brown belts with university brooch badge, and wear socks and brogues.
- Military studying and training days: military student uniform
- Exams and ceremony days: uniforms are Black and navy blue trousers which are not jeans, corduroy or satin, neat with no pattern, not tight, short or long sleeve white shirt , neat with no pattern. Student shall insert shirt in their pants, wear black or brown belts with university symbol, navy blue tie with university symbol and wear socks and no pattern brogues.

Female Students shall wear uniforms as follows;

- Normal study and exam days: uniforms are black or navy blue with no pattern skirt, not jeans, corduroy, lace or satin, knee length or covering knee, white plain short sleeve shirt, with no pattern, not tight, front shirt button up with university button, university brooch on the right chest, university chain lapel pin on the left collar. Students shall insert shirt in their skirts, wear black or brown belts with university symbol wear casual shoes or ankle strap shoes.
- Ceremony days: same uniforms as of normal study days, button up the top button, and wear black plain leather casual shoes with closed-toe.
- Female Muslim students or students with other religions are allowed to wear in accordance with their religious faiths.

Buckle, button, lapel pin, university chain lapel pin batch and tie shall be in accordance with the uniforms prescribed by the University

In the event that the faculty has set to have lab gown to put on the student uniforms, students must wear such lab gown only in the laboratory.

The President of the University of Thai Chamber of Commerce is in charge of this Code of Conduct and has power to issue announcements orders to set guidelines in order to ensure that the operation is done successfully and in accordance with the objectives of this Code of Conduct.

Disciplinary Proceeding

Where student is accused to have a disciplinary offense that is to be punished under this Regulation, the Vice President shall appoint an inquiry committee consisting not less than 3 persons, but not more than 5 persons to consider the student's action in accordance with the Regulations

In the event that the Vice President deems that student who is accused of committing disciplinary offense which is a minor offense, Vice President may call in such student and give a warning to suspend or terminate the actions or behavior without having to set up an investigating committee.

The investigating committee must conduct investigation without delay and shall be completed within 60 days from the date of receiving the order.

In the case where investigation is not completed within the time limit, the committee shall seek an approval from the authority who appointed them for a maximum extension of 30 days for each submission.

The investigating committee has the power to ask for evidence that is in the possession of the person concerned or summon relevant persons to give statements to the investigating committee for consideration.

Students who are accused of disciplinary offenses have the right to bring in evidence both witnesses and documentary witnesses to be presented to the investigating committee for consideration. This must be done prior to judgment decision.

After the Vice President has received investigation report from the investigating committee, if the Vice President deems that the student did not do wrong as per the allegations, the allegation shall be terminated. If the Vice President views that the student has committed an alleged offense, he/she may punish according to such the offense. The punishment shall be considered by the level of actions; doing by intention, behavior and the seriousness of the offense, and repeat offenses. If there is reasonable cause, it shall be taken as a reason to reduce the penalty.

In the event that the Vice President deems it serious disciplinary offense, such student must be punished in accordance with either:

- Temporarily study suspended or suspends the student's candidacy for a degree or a diploma. These are scheduled for no longer than 2 regular semesters,

or

- Termination of student status.

In the event that the Vice President deems the offended student's status must be terminated, the Vice President must report to the President in order to be submitted to the University Administrative Committee for consideration first. The President is the person who orders the punishment.

Appeals

A student who is subject to disciplinary punishment in accordance with (i) Verbal warnings (ii) Written warnings or (iii) Temporary suspension (for no longer than 2 regular semesters), and who does not accept the penalty notice or has additional facts which will cause the penalty to be reduced, has the right to file an appeal petition stating reasons to the President within 15 days from the date of the order acknowledgement.

During the appeal process, the student will still be subject to penalty unless there is a special reason that the penalty should have been abated. Student must file a petition to the Vice President stating the reason why they should be excused from penalty. If the Vice President deems appropriate, the student may be suspended from penalty in order to wait for the result of the decision according to the Appeal Committee.

The President shall appoint an Appeal Committee. This Committee consists of a Vice President, who is not the Vice President for Student Affairs, and who shall be a Chairman of not less than 2 committee members, but not more than 4 committee members.

Appeal petition shall be considered from supporting documents, statements and evidences, by the Appeal Committee.

For fairness, the Appeal Committee may order additional evidence investigations.

For the final appeal decision, the President shall order to dismiss the appeal, to stand by the original order, reverse the decision, or amend the order within 30 days from the date of receiving the report of the appeal committee.

The decision of the President on the appeal petition and the penalty shall be final.

In the case of the appeal against the order of student dismissal, the appeal petition shall be submitted to the University Council. The decision of the University Council shall be final.

Dismissal

A student may be subject to dismissal from the program if they have contravened the Academic Integrity or Student Conduct policies. In addition, the following scenarios will also prompt a review of the students' admission on the program and potential dismissal:

- a. At the end of any semester, except the very first semester of the degree program, if a student's GPA is lower than 1.50; the student is subject to dismissal.
- b. If a student's GPA is lower than 1.75 for two consecutive semesters, the student is subject to dismissal. The first semester of the two consecutive semesters will not include the first semester of the program.
- c. After taking courses for sixteen (16) semesters, if a student's GPA is lower than 2.00 or the student has not been able to complete all the courses required by the degree program, the student is subject to dismissal.
- d. Students who do not register according to the University's schedule without notifying the Office of Registrar are subject to dismissal.
- e. The University may dismiss any student for serious misconduct, as detailed in Section 18.5-18.7, with access to an appeal as per section 18.3.
- f. The University may dismiss a student, if the student is legally guilty of a serious crime and receives a prison sentence.
- g. A student will no longer have student status as soon as the student's resignation is approved by the University.
- h. A student will no longer have student status as soon as the student is legally declared dead.
- i. Dismissal Status: When a student is academically dismissed, the University notifies the student, and the student's official transcript states "Academic Dismissal" for the affected semester.

20. STUDENT COMPLAINTS

Students are expected to have firstly tried to resolve the issue/problem directly with the person or persons involved (e.g., course leaders, the program, the school). If students wish to submit a formal complaint, they are required to submit a request form (available at the ISM office) to the Associate Dean of ISM, UTCC who will be responsible for handling the complaint, requesting additional information from the complainant, make an assessment of the complaints.

If the complaints cannot be resolved, it will be escalated to the President of UTCC for further investigation.

21. CONFERRAL OF UTCC DEGREE

For a degree to be conferred, all course work must be completed. Students must have active registration status in the semester of graduation. Students not registered for any course work in the semester of graduation must obtain a special registration. Clearance for graduation is due one year prior to the desired graduation date. The clearance is not official until it has been reviewed and approved by the Registrar. Undergraduate students should obtain clearance for graduation at least two semesters prior to the intended graduation date.

- Completion of all courses required by the program.
- Achieve a cumulative GPA of 2.00 or higher.
- Have a good record of behavior.
- Have no financial obligation to the University.
- Pass all exit exams.

The University reserves the right to withhold diploma and/or disallow a student's graduation if the student is found guilty of serious misconduct.

Where a student has completed all courses required by the curriculum, but GPA is less than 2.00, the degree can be conferred only when:

- The student enrolls the courses further required by the curriculum until the GPA is not less than 2.00 within the time period specified
- The student enrolls to repeat the courses with the grade D+, D, or F until the GPA is not less than 2.00 within the time period specified

UTCC has the right to withhold the degree if the student is found guilty of serious misconduct.

22. GRADUATION WITH HONORS

The University, wishing to provide recognition to exceptional students, has an honors system. Students are given awards for hard work measurable in grades, beginning with semester grades and ending with cumulative grades until graduation, Students maintaining a high scholastic average are eligible for graduation with honors.

In order to graduate Summa Cum Laude, students must:

- Fulfil all the requirements for graduation within 4 years.
- Achieve a cumulative UTCC GPA of 3.50 or higher.
- Have not been placed on probation in any category.
- Have not received an "F" in any course.

- Have not received a grade lower than “C” for any core course.

In order to graduate Magna Cum Laude, students must:

- Fulfil all the requirements for graduation within 4 years.
- Achieve a cumulative UTCC GPA of 3.25 or higher.
- Have not received an “F” in any course.

The relative recognition appears on the student’s official transcript and diploma, and will be announced in the commencement program.

23. REVOCATION OF DEGREE

The degree revocation is made by the UTCC’s council and apply only to cases in which a University degree has been awarded but the commencement later shows that:

- the graduate’s academic record, following a correction, indicates the graduate falls to meet academic requirements for graduation.
- facts which, if known at the time of the awarding of a degree, would have resulted in a decision not to award the degree, without any further proceedings.
- a student is found guilty of receiving the degree by dishonest means, his/her degree will be revoked, and legal actions may be taken.

24. GRADUATION

The undergraduate Graduation Ceremony is held in February each year in Bangkok. All graduates must follow the Commencement manual provided by UTCC at the rehearsal day (usually two weeks prior to the graduation ceremony).

25. STUDENT SERVICES DIRECTORY

Asst. Prof. Nattapan Buavaraporn, Ph.D.

Dean, ISM (Bld 21, Fl.1, nattapan_bua@utcc.ac.th)

Asst. Prof. Dr. Li Li (Bld 21, Fl.1, lihuandai@yahoo.com)

Associate Dean in Academic Affairs, ISM

Asst. Prof. Dr. Wasinee Thammasiri, Ph.D. (Bld 21, Fl.7, wasinee_tha@utcc.ac.th)

BAcc Program Director

UTCC-UON Two Degree Program leader for BAcc

Asst. Prof. Dr. Sirinuch Nimtrakul (Bld 24, Fl.14, sirinuch_nim@utcc.ac.th)

Academic advising for BAcc 2021 students

Naruporn Panchan (Bld 21, Fl.1, naruporn_pan@utcc.ac.th)

Academic staff, ISM

Teeranan Ritngam (Bld 21, Fl.1, teeranan_rit@utcc.ac.th)

Academic staff, ISM

26. COURSE LIST AND COURSE DESCRIPTION

A. General Education Courses: 30 Credits: Follow UTCC General Education Courses Catalog

B. Specialized Courses: 102 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)	-
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)	-
IA204	Management Information Systems	3(3-0-6)	-
IA206	Quantitative Analysis and Operations Management	3(2-2-5)	-
IA208	Taxation 1	3(3-0-6)	-
IB921	Organization and Management	3(3-0-6)	-

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IB922	Principles of Marketing	3(3-0-6)	-
IB923	Business Finance	3(2-2-5)	Passed IA101
IH921	Business English	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
IB926	Career Planning and Business Soft Skills	3(3-0-6)	-

2. Major Required Courses: 13 Courses 39 Credits

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
IA110	Intermediate Accounting 1	3(2-2-5)	Passed IA101
IA210	Corporate Governance, Internal Control and Risk Management	3(3-0-6)	Passed IB921
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 Auditing and Information System Auditing	3(3-0-6)	Passed IA210, IA212

IA317	Taxation 2	3(3-0-6)	Passed IA110, IA208
IA318	Advanced Accounting 1	3(2-2-5)	Passed IA110, IA211
IA319	Application Development and Data Analytic	3(3-0-6)	Passed IS922
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
IA430	International Accounting	3(3-0-6)	Passed IA110, IA211
IA431	Institutional Accounting	3(2-2-5)	Passed IA101
IA432	Seminar in Financial Accounting	3(3-0-6)	Passed IA110, IA211
IA433	Project Management	3(3-0-6)	Passed IB923
IA434	Budgetary Planning and Control	3(2-2-5)	Passed IA213

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
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
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 IS922, 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, IB923
IA446	Special Topics in Accounting	3 (3-0-6)	Passed IA110, IA211,212,213,314
IA450	Information System Control and Auditing	3 (3-0-6)	Passed IA212, IA315
IA451	Forensic Accounting	3(3-0-6)	Passed IA315, IA316
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

Course Code	Course Title	Credits (Lecture-tutorial-self study)	Prerequisite
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(1-4-4)	Passed IA212
IA477	Accounting Software Packages for Large Enterprise	3(1-4-4)	Passed IA212
IA090	Co-operative Education	6(0-40-20)	Minimum of 99 credits

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. Major laws related to the accounting profession including Accounting Profession Act and Securities and Exchange Act.

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.

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.

IA206 Quantitative Analysis and Operations Management**3(2-2-5)**

The study of mathematics and statistics for quantitative analysis, decision making under uncertainty. Characteristics and importance of operations and management, forecasting customer demand, product and service design, production decision making, project management, supply chain management, inventory control systems, maintenance systems, raw material planning, and transportation models.

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, withholding taxes, and taxes on international transactions. Duties and responsibilities a person and corporate to pay 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. Organization management in digital economy and society.

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.

IB923 Business Finance**3(2-2-5)****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 Business English **3(3-0-6)**

**Prerequisite: Studied GE005 English for Communication in Careers 2 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, and executive summary.

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.

IB926 Career Planning and Business Soft Skills **3(3-0-6)**

Career planning and job application process. Preparing resume, writing application letters, cover letters, and electronic mails. Job interview practices. Soft skills for accounting professions including leadership skill, conflict resolution, negotiation, public speaking, and business presentation.

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, Internal Control, and Risk Management 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. Components of internal controls for revenue, expense, and production cycles. Principles and basic concepts of general and application controls for information systems. Risk analysis, risk management, risk management tools.

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.

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, 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.

IA316 Internal Auditing and Information System Auditing**3(3-0-6)****Prerequisite: Passed IA210 Corporate Governance, Internal Control, and Risk Management****IA212 Accounting 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. Internal control and internal auditing in information system. Internal audit procedures for general and application controls for information systems.

IA317 Taxation 2**3(3-0-6)****Prerequisite: Passed IA110 Intermediate Accounting 1****IA208 Taxation 1**

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.

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.

IA319 Application Development and Data Analytic**3(3-0-6)****Prerequisite: Passed IS922 Business Statistics**

The development of basic software, and the application and modification of software by non-expert users. Programming languages used in web development. Software content management. Working papers preparation and organization, and implementation of mathematics and statistics methods using end user applications, such as Microsoft Excel, and Microsoft Access. Database management software and other business applications and data analytic techniques.

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; 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 and installment sales, accounting for construction contracts and accounting for agriculture.

3. Major Elective Courses**IA430 International Accounting****3(3-0-6)****Prerequisite: Passed IA 110 Intermediate Accounting 1****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, financial statements of multinational's enterprises, international financial statement analysis of some countries which have the effects on the world's economic, accounting for international business combinations, international segment reporting, international accounting for planning and control, and transfer pricing of multinational enterprises.

IA431 Institutional Accounting**3(2-2-5)****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 IB923 Business Finance**

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(2-2-5)****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.

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

Prerequisite: Passed IA317 Taxation 2

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 Taxation 2

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 IS922 Business Statistics

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

IB923 Business Finance

Definitions, classification, valuation, presentation and disclosure of financial instruments according to financial reporting standard for financial instruments. Including, accounting record for financial instruments, hedge accounting and Share-Based Payment.

IA446 Special Topics in Accounting

3 (3-0-6)

Prerequisites: Passed IA110 Intermediate Accounting 1

IA211 Intermediate Accounting 2

IA212 Accounting Information Systems

IA213 Cost Accounting

IA314 Managerial 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.

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 Auditing and Information System 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 Auditing and Information System 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 Auditing and Information System 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(1-4-4)

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(1-4-4)

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.

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.