UTCC ISM

2024/25

# STUDENT PROGRAM HANDBOOK





## Bachelor of Accountancy (B.Acc)

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**1. DEGREE TITLE**

Full Title (Thai): บัญชีบัณฑิต

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 aboard.

**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:

- **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:** 135 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 – May

Summer semester May – July

**Medium of Instruction:** English language

**Admission:** Thai and Non-Thai students who are proficient in English

Collaboration with Other Institutions Teaching and learning in the program is entirely arranged by Awarding Institution.

**Type of Conferred Degree:** A single-degree award

**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 the 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.

**6.4 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 a 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:** 135 credits

On successful completion of the full study plan, students will have attained 135 credits.

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

Program requirements: Students must successfully complete (pass) a total of 135 UTCC credits.

## 10. 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

## 11. PROGRAM STRUCTURE

| | | |
|---|---|---|
| **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** |

**(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** |
|---|---|---|---|
| GE5071 | English for Everyday Communication) | 3 (3-0-6) | - |
| GE5072 | Business English for International Communication 1 | 3 (3-0-6) | GE071 or standardized test score based on set standard |
| GE5073 | Business English for International Communication 2 | 3 (3-0-6) | GE072 or standardized test score based on set standard |
| GE5074 | English for Professionals | 3 (3-0-6) | - |

***Remarks:**

1. Native English Speaker

For foreign students with English as their first language, they are exempt from learning all English language courses (GE5071, GE5072, GE5073, and GE5074) 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 (GE5071, GE5072, GE5073, and GE5074) 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 or the equivalent scores

| Criterion A: International Program using English as the medium of instruction only | | | | |
|---|---|---|---|---|
| Courses | TOEIC | TOEFL iBT | IELTS | CEFR |
| 1) GE5071 | 600 above | 64 above | 6.0 above | B1 |
| 2) GE5071, GE5072 | 650 above | 73 above | 6.0 above | B2 |
| 3) GE5071, GE5072, GE5073 | 700 above | 81 above | 6.5 above | B2 |
| 4) GE5071, GE5072, GE5073, GE5074* | 750 above | 89 above | 6.5 above | C1 |

**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 |
|---|---|---|---|
| GE0101 | Innovation – Driven Entrepreneurship | 3 (3-0-6) | - |
| GE0154 | 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 |
|---|---|---|---|
| GE5084 | Thai Language and Culture (For International student) | 3 (3-0-6) | - |
| GE5067 | Presentation and Public Speaking Skills | 3 (3-0-6) | - |

**2. Elective Courses: 12 credits**

Students choose to study 12 credits from the following course groups:

1. Language and Communication Skills Courses
2. Business and Entrepreneurship Course
3. Science and Technology Course
4. Aesthetics and Culture Courses
5. Quality of Life and Sustainable Society Courses

**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 |

| Course Code | Course Title | Credits (Lecture-tutorial-self study) | Prerequisite |
|---|---|---|---|

**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 |
| 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 |

**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.

## 12 Study Plan

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

**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) | - |
| GE… | General Education Elective Course | 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 | Course Title | Credits | Prerequisite |
|---|---|---|---|

| Code | | (Lecture-tutorial-self study) | |
|---|---|---|---|
| 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) | - |
| IB923 | Organization and Management | 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 |
| | **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… | Free Elective Course | 3 | |
| | **Total** | 18 | |

### Fourth Year, Second Semester

| Course Code | Course Title | Credits (Lecture-tutorial-self study) | Prerequisite |
|---|---|---|---|
| IA… | 2 Major Elective Courses | 6 | |
| XX… | Free Elective Course | 3 | |
| | **Total** | 9 | |

## 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) | - |
| GE… | General Education Elective Course | 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) | - |
| IB923 | Organization and Management | 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 |
| | **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 | |

# 13. Academic Calendar and Registration/Payment Schedule

**Academic Calendar 2025 Undergraduate Level* (Revised Version)**

| Details | First Semester | Second Semester | Summer Semester |
|---|---|---|---|
| 1. University Establishment Day | Fri. 20 Jun. 2025 | - | - |
| 2. Meeting between Students and Advisors | Mon. 7 Jul. - Sun. 13 Jul. 2025 | Mon. 17 Nov. - Sun. 23 Nov. 2025 | Mon. 13 Apr. - Sun. 19 Apr. 2026 |
| 3. Students' Online Enrolment First Year (ID. 25) | To be announced by UTCC | Mon. 24 Nov. - Sun. 30 Nov. 2025 | |
| - Second Year (ID. 24) | Mon. 14 Jul. - Sun. 20 Jul. 2025 | Tue. 25 Nov. - Sun. 30 Nov. 2025 | Mon. 20 Apr. - Sun. 26 Apr. 2026 |
| - Third-, Fourth-, and Other Years (ID. 21) Backwards | Tue. 15 Jul. - Sun. 20 Jul. 2025 | Wed. 26 Nov. - Sun. 30 Nov. 2025 | |
| 4. Tuition Fee Package Payment** **for First-, Second-, Third-, and Fourth-Year Students (ID 25, 24, 23 and 22)**<br>- *Mobile Banking:* via Mobile Application UTCC+<br>- *Cash:* At the Bank / Counter Service<br>- *Credit Card:* Online Payment / Financial Affairs Office | *1st Installment:*<br>Mon. 4 Aug. - Tue. 12 Aug. 2025<br>*2nd Installment:*<br>Mon. 24 Nov. - Tue. 2 Dec. 2025 | *3rd Installment:*<br>Mon. 16 Mar. - Tue. 24 Mar. 2026 | - |
| Tuition Fee Payment **for Other Years Students (ID. 21) Backwards**<br>- *Mobile Banking:* via Mobile Application UTCC+<br>- *Cash:* At the Bank / Counter Service<br>- *Credit Card:* Online Payment / Financial Affairs Office | Tue. 15 Jul. - Tue. 12 Aug. 2025 | Wed. 26 Nov. 2025 - Sun. 4 Jan. 2026 | Mon. 20 Apr. - Sun. 24 May 2026 |
| 5. First Day of Class | Wed. 13 Aug. 2025 | Mon. 5 Jan. 2026 | Mon. 25 May 2026 |
| 6. Late Enrolment | Wed. 13 Aug. – Sun. 24 Aug. 2025 | Mon. 5 Jan. – Sun. 18 Jan. 2026 | Mon. 25 May – Sun. 7 Jun. 2026 |
| 7. Late Tuition Fee Package Payment** (With Fine)<br>- **First-, Second-, Third-, and Fourth- Year Students (ID 25, 24, 23 and 22)** | *1st Installment:*<br>Wed. 13 Aug. - Mon. 18 Aug. 2025<br>*2nd Installment:*<br>Wed. 3 Dec. - Mon. 8 Dec. 2025 | *3rd Installment:*<br>Wed. 25 Mar. - Mon. 30 Mar. 2026 | - |
| - **Other Years Students (ID. 21) Backwards** | Wed. 13 Aug. - Mon. 25 Aug. 2025 | Mon. 5 Jan. - Mon 19 Jan. 2026 | Mon. 25 May - Mon 8 Jun. 2026 |
| 8. Subject Withdrawal, Subject Change and Adding<br>- **First-, Second-, Third-, and Fourth-Year Students (ID 25, 24, 23, and 22) with No Refund**<br>- **Other Years Students (ID. 21) Backwards with Full Refund** | Wed. 13 Aug - Sun 24 Aug. 2025 | Mon. 5 Jan. - Sun 18 Jan. 2026 | Mon. 25 May - Sun 7 Jun. 2026 |
| 9. Payment for Subject Change and Adding (In case of more payment, students must pay through item NO. 4 above (Without Fine)<br>- **Other Years Students (ID. 21) Backwards** | Wed. 13 Aug. - Mon. 25 Aug. 2025 | Mon. 5 Jan. - Mon. 19 Jan. 2026 | Mon. 25 May - Mon. 8 Jun. 2026 |
| 10. Remaining Balance of Payment for Loan Students of All Academic Years | Mon. 1 Sep. - Sat. 13 Sep. 2025 | Mon. 26 Jan. - Sat. 7 Feb. 2026 | - |
| 11. Dismissal Announcement | Mon. 8 Sep. 2025 | Mon. 16 Feb. 2026 | - |
| 12. **Mid-Term Examination** | **Mon. 29 Sep. - Fri. 3 Oct. 2025** | **Mon. 23 Feb. - Fri. 27 Feb. 2026** | - |
| 13. Course Withdrawal with W | Mon. 3 Nov. - Sun. 9 Nov. 2025 | Mon. 30 Mar. - Sun. 5 Apr. 2026 | Mon. 29 Jun. - Sun. 5 Jul. 2026 |
| 14. Online Lecturer Evaluation by Students | Mon. 6 Oct. - Sun. 30 Nov. 2025 | Mon. 2 Mar. - Sun. 26 Apr. 2026 | Mon. 6 Jul. - Sun. 19 Jul. 2026 |
| 15. Last Day of Class | Sun. 30 Nov. 2025 | Sun. 26 Apr. 2026 | Sun. 19 Jul. 2026 |
| 16. **Final Examination** | **Mon. 1 Dec. - Fri. 12 Dec. 2025** | **Mon. 27 Apr. - Tue. 12 May 2026** | **Mon. 20 Jul. - Fri. 24 Jul. 2026** |
| 17. **Examination of Exit Exam 01** | **To be announced by UTCC** | **To be announced by UTCC** | **To be announced by UTCC** |
| 18. **Exam Result Announcement** | **Mon. 5 Jan. 2026** | **Mon. 25 May 2026** | **Mon. 3 Aug. 2026** |

Approximate Cost for BBA, Bacc, BA 4- Year program of International School of Managment 2022 onwards (Thai)

| Program | No. of Credit | Whole Program Fee | Program Fee per year | | | | tuition fees in installments | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Year 1 | Year 2 | Year 3 | Last Payment | Year 1 | | | Year 2 | | | Year 3 | | | Last Payment |
| | | | | | | | 1st (Aug 2022) | 2nd (Nov 2022) | 3nd (Mar 2023) | 1st (Aug 2023) | 2nd (Nov 2023) | 3nd (Mar 2024) | 1st (Aug 2024) | 2nd (Nov 2024) | 3nd (Mar 2025) | May 2025 |
| BBA | 123 | ฿ 499,150 | ฿ 142,400 | ฿ 157,950 | ฿ 149,100 | ฿ 49,700 | ฿ 43,000 | ฿ 49,700 | ฿ 49,700 | ฿ 58,550 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 |
| BACC | 135 | ฿ 499,150 | ฿ 142,400 | ฿ 157,950 | ฿ 149,100 | ฿ 49,700 | ฿ 43,000 | ฿ 49,700 | ฿ 49,700 | ฿ 58,550 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 |
| BA | 129 | ฿ 499,150 | ฿ 142,400 | ฿ 157,950 | ฿ 149,100 | ฿ 49,700 | ฿ 43,000 | ฿ 49,700 | ฿ 49,700 | ฿ 58,550 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 | ฿ 49,700 |

Remarks: 1. This tuition package fee belongs to the studen who enrolls according to the study plan only.
2. During the first 4-academic year, the student who takes more credits than the study plan or registers the course for the 2nd time needs to pay extra fee 4,170 ThB per credit.
3. After the first 4-academic year, the student who registers a regular study plan course for the first time needs to pay extra tuition fee 14,000 ThB per semester.

Approximate Cost for BBA, Bacc, BA 4- Year program of International School of Managment 2022 onwards (Foreigner)

| Program | No. of Credit | Whole Program Fee | Program Fee per year | | | | tuition fees in installments | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Year 1 | Year 2 | Year 3 | Last Payment | Year 1 | | | Year 2 | | | Year 3 | | | Last Payment |
| | | | | | | | 1st (Aug 2022) | 2nd (Nov 2022) | 3nd (Mar 2023) | 1st (Aug 2023) | 2nd (Nov 2023) | 3nd (Mar 2024) | 1st (Aug 2024) | 2nd (Nov 2024) | 3nd (Mar 2025) | May 2025 |
| BBA | 123 | ฿ 652,150 | ฿ 184,700 | ฿ 206,650 | ฿ 195,600 | ฿ 65,200 | ฿ 54,300 | ฿ 65,200 | ฿ 65,200 | ฿ 76,250 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 |
| BACC | 135 | ฿ 652,150 | ฿ 184,700 | ฿ 206,650 | ฿ 195,600 | ฿ 65,200 | ฿ 54,300 | ฿ 65,200 | ฿ 65,200 | ฿ 76,250 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 |
| BA | 129 | ฿ 652,150 | ฿ 184,700 | ฿ 206,650 | ฿ 195,600 | ฿ 65,200 | ฿ 54,300 | ฿ 65,200 | ฿ 65,200 | ฿ 76,250 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 | ฿ 65,200 |

Remarks: 1. This tuition package fee belongs to the studen who enrolls according to the study plan only.
2. During the first 4-academic year, the student who takes more credits than the study plan or registers the course for the 2nd time needs to pay extra fee 5,500 ThB per credit.
3. After the first 4-academic year, the student who registers a regular study plan course for the first time needs to pay extra tuition fee 17,000 ThB per semester.

## 14. Academic Regulation

1. The following document is called Academic Regulations: University of the Thai Chamber of Commerce.

   Each student at the University of the Thai Chamber of Commerce (UTCC) is required as a condition of enrollment to comply with The University's Policies and Procedures. Students are expected to familiarize themselves with the provisions, especially all deadlines from either the printed or online version.

   Academic Regulations and the student Reference Manual are available from the Office of International Program (OPI). Online versions of the University's Policies and Procedures are provided as a convenience to users. However, in the event of any conflict of information, only the printed version of the Policies and Procedures are regarded as official.
2. This edition of "Academic Regulations: University of the Thai Chamber of Commerce's" has been in effect since the first semester of year 2002.
3. All the earlier edition of the University's Academic regulations and announcements are superseded by this edition.

**4. <u>Academic system</u>**

4.1. The regular academic year is divided into two semesters of fifteen weeks each, including the examination period. A semester hour of credit represents one class period (one hour) per week. A summer session of eight weeks may be offered with an equivalent number of class periods to a semester.

4.2. Attending three summers is equivalent to one semester.

4.3. The term "credit" refers to a unit of study time scheduled by the University. One credit corresponds to one hour a week of lecture or recitation throughout one semester. In addition, students are expected to spend no less than twice as much time for class preparation and working on class assignments as spent in the classroom.

4.3.1. One hour of attending a class lecture or a class discussion per week corresponds to one credit.

4.3.2. Two hours of laboratory per week corresponds to one credit, unless otherwise determined by The University.

4.3.3. Three hours of practical training corresponds to one credit.

4.3.4. Three hours of work on an assigned project or an activity corresponds to one credit.

**5. Prospective Student Requirement**

5.1. Applicants must be free infectious diseases, or other handicap that can hinder their study.

5.2. Applicants must not have a record of severe misconduct. They must testify to the University that they will be attentive to their study and be willing to comply with rules and regulations set by the University.

5.3. Undergraduate admission requires high school graduation or a high school equivalency certificate, and a transcript showing all courses taken and grades received. An official certified transcript of previous academic record is expected. All records should be submitted in the native language, and credentials written in languages other than English must be accompanied by a literal certified English transition. Diplomas and certificates of government and University examinations must show the subjects passed and grades received.

5.4. If the applicants graduate from a university or nay other higher education institute, they must submit an official copy of their diploma(s) and transcript(s) with their application form. Their high school certificate or its equivalent may also be requested.

**6. Admission Process**

Typically, all participants must take the University's entrance examination. The forms and examination process are determined by the University and may vary from year to year.

The University's council may admit individuals meeting the prospective student requirement above without taking some or any examinations.

For international students, the application process begins with the submission of the application form, together with the educational profiles (copies of degrees, certificates, transcripts, test result and etc.) to the Office of the University Registrar. Any documents not originally issued in English require official or notarized translations before you can be accepted.

**7. Registration**

Applicants who are admitted by the University must register in person at the place and on the dates determined by the University. An exception can be made only by the University's President.

**8. Transfer Admissions**

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.

**9. Registration**

**9.1** Students are required to obtain an advisor's approval for registration. All students are encouraged to consult the University's catalog concerning course registration each semester.

Generally, before taking a certain course, students must either take or pass the prerequisite courses---if any---depending on the faculty's curriculum.

Nevertheless, the Dean is authorized to exempt students in particular cases from taking or passing the mentioned prerequisite courses.

**9.2** The schedule of classes contains written instructions for registration. Courses listed in the schedule of classes mat 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 correctness of their enrollments (including dropping and adding) shown in the receipt issued by the University. Incorrect enrollments or late registration will 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.

**10. <u>Adding and Dropping Courses</u>**

All adding and dropping of courses must be approved in writing by the student's advisor. Students may officially add a course or courses and/or drop from a course, or all courses, during the first three weeks of a regular semester, or within the first one and a half weeks of the summer session, without a permanent notation on their records. Students officially withdrawing thereafter through the final day withdrawals as indicated in the University's calendar will receive a 'W' grade for the course they drop. An official withdrawal is completed at the Office of the Registrar. An official withdrawal may be accomplished only by students themselves (not by someone else on their behalf). Failure to withdraw officially will usually result in an 'F' grade.

Note: *The adding and dropping of courses must not contradict the University's credit limit policy*

**11. <u>Attendance Policy</u>**

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 absences are excessive. At the discretion of the instructor, excessive absences or tardiness may result in a lowered grade or failure of the course. Individual instructor 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 percent of their class periods. Students whose attendance is lower than 80 percent may forfeit their chance to take the final exam, if any.

## 12. Tuition and Fees

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.

## 13. Time Limits

Students are required to take all courses according to the University's curriculum within the time limit. The time limits for completion are no less than six (6) and no more than sixteen (16) semesters from the date of enrollment into a degree program.

Note: Transfer students will be notified of their time limits by the Dean.

## 14. Grading System

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 |

As mentioned earlier, 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 proofs of treatments 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.
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.
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 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".

**15. Grading Policy and computation method**

15.1 Each student's grade point average (GPA) is computed at the end of each semester.

15.2 Only the student's passing grades are computed to determine his/her accumulative GPA.

15.3 The student may repeat a course if he/she have received a grade lower 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".

14.5 to calculate a student's GPA, divide the total number of grade points by the total number of calculable credit-excluding the falling grades.

**16. Falling and Repeating a Course**

16.1 A student failing a core course must repeat the core course until he/she passes the course.

16.2 A student failing an elective course may choose to repeat the course or take another elective course instead.

16.3 A student may repeat a course only when he/she receives a "D+" or lower from the course.

**17. Student Classifications**

17.1 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.

Note: as stated above, the status of students who have completed only one semester at the University is always in academic good standing, regardless of their GPA.

17.2 A student is in academic good standing if their accumulative GPA is 2.00 or above.

17.3 A student is placed on academic probation when the cumulative GPA is below 2.00

**18. Dismissal**

18.1 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.

18.2 If a student's GPA is lower than 1.75 for two consecutive semesters, the student is subject to dismissal. Again, the first semester of the two consecutive semesters mentioned in this article must not be very first semester of the program.

18.3 After taking courses for sixteen (16) semesters, if a student GPA is lower than 2.00 or the student has not been able to complete all the courses required by the degree program, student is subject to dismissal.

18.4 students who do not register according to the University's schedule without notifying the Office of Registrar are subject to dismissal.

18.5 The University may dismiss any student for serious misconduct.

18.6 The University may dismiss a student, if the student is legally guilty of a serious crime and receives a prison sentence.

18.7 A student will no longer have student status as soon as the student's resignation is approved by the University.

18.8 A student will no longer have student status as soon as the student is legally declared dead.

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.

**19. <u>Student Classification</u>**

Undergraduate students are classified as follows:

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

**20. <u>Leave of Absence</u>**

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

20.1 The student is summoned to military service.

20.2 The student receives a scholarship approved by the University, and is required to travel or study abroad.

20.3 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.

20.4 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 the 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 of the Registrar and to the Dean respectively. However, readmission following a leave of absence is granted only on a space available basis.

**21. Examination Dishonesty**

When a student is alleged to violate the University's exam code, a hearing panel composed of the Dean of the Academic Division and representatives of the Examination Committee are to investigate are to investigate and resolve the alleged violation of the code. If the student is found responsible for the violation, the following actions will be taken.

21.1 Let the University President order that an "F" grade be given on the student's record of the course in which he/she demonstrates dishonesty. However, this action will not affect the grades of other courses the student is taking at the time of the violation.

21.2 Let the University President order that the student be suspended for at least one semester starting in the following semester – not counting the summer session.

**Note:** Credit earned at another institute while the student is under disciplinary suspension will NOT be considered for transfer. The suspension period is included in the student's academic time limit. The student must also pay the maintenance-of-status fee according to the University's catalog.

21.3 If the violation is considered severe, the University's council may order that the student be dismissed.

**22. Refund Policy**

Except only the damage deposit, all fees and tuition are normally non-refundable.

The University will refund tuition in the following cases:

22.1 The University cancels a course.

22.2 During the first three weeks of classes (the add/drop period), a student may drop a course or courses according to the University's credit limit policy and receive full tuition refund. Nevertheless, this section of the policy does not apply to the first semester of the freshman year.

**23. Petition for Graduation**

Students who are studying in the last semester of the program with a 2.00 GPA or higher, and except to graduate must submit a petition for graduation to the Office the Registrar.

Following graduating, all students will automatically become members of the University Alumni Association,

**24. Petition to Receive an Associate Degree**

Students who have completed all courses required by the bachelor's degree program, and still have a cumulative GPA lower than 2.00 but not lower than 1.50 may petition for an associate degree.

**25. Conferral of a 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.

To be cleared for graduation, students must meet all the following requirements:

25.1 Completion of all courses required by the program.

25.2 Achieve a cumulative GPA of 2.00 or higher.

25.3 Have a good record of behavior.

25.4 Have no financial obligation to the University.

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

**26. 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:

- fulfill all the requirements for graduation within 4 years.
- achieve a cumulative 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:

- fulfill all the requirements for graduation within 4 years.
- achieve a cumulative 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.

**27. Revocation of Degree**

The degree revocation procedures apply only to causes in which a University degree has been awarded but the commencement later shows that:

27.1) the graduate's academic record, following a correction, indicates the graduate falls to meet academic requirements for graduation.

27.2) 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.

In addition, if a student is found guilty of receiving the degree by dishonest means, his/her degree will be revoked, and legal actions may be taken.

**28.** Until they graduate or are dismissed, all students enrolled prior to 2002 are subject to the University's academic regulations issued in 1994.

## 15. Health Insurance for UTCC Non-Thai Student

Non-Thai Student who is interested in having health insurance organized by UTCC must inform the International School of Management officer.

This health insurance is valid for one year effective from July to July of the next year. Nowadays the fee is 2,222 Baht per person per year but it is subject to change upon the insurance company's decision.

The Medical Center (Building 22, G Floor) will send the card to International School of Management officer. Student can contact officer to pick up card and usage details from the Medical Center.

**Health Insurance Card condition:**

How to use: Show the health insurance card to the reception counter at the hospital before being admitted.

1. If the medical fee is covered by the insurance, then the student does not need to pay since the Hospital will charge directly to the insurance company.
2. If the medical fee exceeds the insurance coverage, student must pay the exceeding amount. Then, student sends the receipt to the Medical Center at UTCC to the refund payment from insurance company.

*Remarks: Health Insurance Card will expire at the end July of every year and must be renewed yearly at the beginning of the new semester.

## 16. 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

- 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

**17. COURSE DESCRIPTION**

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

**B. Specialized Courses: 99 Credits**

**1. Core Course**

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.

IB923 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 and 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-Filling 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 and 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 and 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 and IA211 Intermediate Accounting 2

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