

PROGRAM STRUCTURE

LEVEL : Undergraduate
SCHOOL : School of Management
PROGRAM : 623120100 : Bachelor of Accounting Program
PROGRAM YEAR : 2562

PHILOSOPHY

To produce accountants who are competent in technical profession and other skills in accordance with the International accounting profession standards. To be accounting expert practitioners who have morality, social responsibility, and professional ethics in accounting.

PURPOSE

1. To produce graduates who are full of business knowledge, and are qualified with the Learning Outcomes based on the International Education Standards in compliance with The Federation of Accounting Professions under the Royal Patronage of His Majesty The King;
2. To develop the accounting potential of graduates in both theoretical knowledge and practical experience;
3. To develop students' foreign language skills with study program which mainly uses English as a medium of instructions;
4. To develop students' practical experience through internships and cooperative education in order to serve the labor market; and
5. To promote and create a learning process with professional morality and ethics.

1 General Education Course MINIMUM CREDIT : 30

1.1 Language Course MINIMUM CREDIT : 15

Course Code	COURSE	CREDIT
1005120	Thai for Communication E2: 1001105 Thai Language Skills 3 (3-0-6) OR E1: 1005121 Thai Language Conversation in Daily Life 3 (2-2-5)	3 (3-0-6)
1006134	English for Communication 1 P: 1006002 Intensive English 0 (3-0-6) OR P: 1006003 Intensive English for English Majors 0 (3-0-6)	3 (3-0-6)
1006135	English for Communication 2 P: 1006134 English for Communication 1 3 (3-0-6)	3 (3-0-6)
2408101	Chinese 1 E2: 2408001 Chinese 1 3 (3-0-6) OR E2: 1007101 Chinese 1 3 (3-0-6)	3 (3-0-6)

2408102	Chinese 2 P: 2408101 Chinese 1 3 (3-0-6) OR P: 2408001 Chinese 1 3 (3-0-6) OR P: 1007101 Chinese 1 3 (3-0-6) ----- E2: 2408002 Chinese 2 3 (3-0-6)	3 (3-0-6)
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1.2 Social Science Course MINIMUM CREDIT : 6

Course Code	COURSE	CREDIT
1203102	Managing Organization and Entrepreneurship	3 (3-0-6)
1601104	Global Citizenship E1: 1601103 Know Your Laws 3 (3-0-6) AND E1: 2302102 Man and Society 3 (3-0-6) OR E1: 1601103 Know Your Laws 3 (3-0-6) AND E1: 2302101 ASEAN Studies 3 (3-0-6)	3 (3-0-6)

1.3 Science and Mathematics Course MINIMUM CREDIT : 6

Course Code	COURSE	CREDIT
1101105	Sciences and Mathematics All Around E1: 1101100 Science for Life 3 (3-0-6) AND E1: 1106100 Mathematics for Life 3 (3-0-6)	3 (3-0-6)
1301110	Introduction to Information Technology and Data Science E1: 1301104 Introduction to Information Technology 3 (2-2-5) OR E1: 1301107 Basic Information Technology 3 (2-2-5)	3 (2-2-5)

1.4 Humanities Course MINIMUM CREDIT : 3

Course Code	COURSE	CREDIT
1001127	Psychology in Daily Life E2: 1001141 General Psychology 3 (3-0-6)	3 (3-0-6)

1.5 Integrative Course (non-credit) MINIMUM CREDIT : -

Course Code	COURSE	CREDIT
MFU333	MFU Character	0 (0-6-2)

2 Specific Required Course MINIMUM CREDIT : 102

2.1 Core Course MINIMUM CREDIT : 45

Course Code	COURSE	CREDIT
1106106	Foundation Mathematics for Business E1: 1106103 Mathematics 1 3 (3-0-6)	3 (3-0-6)
1201101	Foundations of Accounting E1: 1201115 Elementary Accounting 1 3 (2-2-5) AND E1: 1201116 Elementary Accounting 2 3 (2-2-5)	3 (2-2-5)
1201217	Taxation E2: 1203201 Taxation 3 (3-0-6) OR E1: 1602402 Taxation Law 3 (3-0-6)	3 (3-0-6)
1201442	Corporate Governance and Ethics for Professional Accountants P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)	3 (3-0-6)
1202115	Principles of Microeconomics E1: 1202112 Microeconomics 3 (3-0-6)	3 (3-0-6)
1202116	Principles of Macroeconomics E1: 1202113 Macroeconomics 3 (3-0-6)	3 (3-0-6)
1203105	Business Statistics E2: 1203104 Statistics for Business Research 3 (3-0-6) OR E1: 1202212 Economic Statistics 3 (2-2-5)	3 (3-0-6)
1203121	Principles of Marketing	3 (3-0-6)
1203212	Business Finance P: 1201114 Elementary Accounting 2 3 (3-0-6) OR P: 1201211 Principles of Accounting 2 2 (2-0-4) OR P: 1201116 Elementary Accounting 2 3 (2-2-5) OR P: 1201117 Fundamentals of Accounting 3 (2-2-5) OR P: 1201101 Foundations of Accounting 3 (2-2-5) OR P: 1201111 Principles of Accounting 3 (3-0-6)	3 (3-0-6)
1203311	Financial Management P: 1203212 Business Finance 3 (3-0-6) ----- E1: 1203317 Financial Management in Digital Era 3 (3-0-6)	3 (3-0-6)
1203334	Business Venture and Entrepreneurship P: 1203212 Business Finance 3 (3-0-6)	3 (3-0-6)
1203432	Strategic Management P: 1203212 Business Finance 3 (3-0-6) ----- E1: 1203433 Strategic Management 3 (3-0-6)	3 (3-0-6)

1209203	<p>OR E2: 1203434 Strategic Management for Business 3 (3-0-6)</p> <p>Quantitative Analysis for Business Management P: 1203104 Statistics for Business Research 3 (3-0-6)</p> <p>OR P: 1203105 Business Statistics 3 (3-0-6)</p> <p>OR P: 1202212 Economic Statistics 3 (2-2-5)</p>	3 (3-0-6)
1209423	<p>-----</p> <p>E2: 1203252 Quantitative Analysis 3 (3-0-6)</p> <p>International Business and Border Trade Management</p>	3 (2-2-5)
1600101	<p>Business Laws E2: 1203202 Business Laws 3 (3-0-6)</p> <p>OR E1: 1606414 Business Law for Non Thai Student 3 (3-0-6)</p>	3 (3-0-6)

2.2 MINIMUM CREDIT : 48

Course Code	COURSE	CREDIT
1201213	<p>Intermediate Accounting 1 P: 1201114 Elementary Accounting 2 3 (3-0-6)</p> <p>OR P: 1201116 Elementary Accounting 2 3 (2-2-5)</p> <p>OR P: 1201101 Foundations of Accounting 3 (2-2-5)</p>	3 (3-0-6)
1201214	<p>Intermediate Accounting 2 P: 1201114 Elementary Accounting 2 3 (3-0-6)</p> <p>OR P: 1201116 Elementary Accounting 2 3 (2-2-5)</p> <p>OR P: 1201101 Foundations of Accounting 3 (2-2-5)</p>	3 (3-0-6)
1201215	<p>Cost Accounting 1 P: 1201114 Elementary Accounting 2 3 (3-0-6)</p> <p>OR P: 1201116 Elementary Accounting 2 3 (2-2-5)</p> <p>OR P: 1201101 Foundations of Accounting 3 (2-2-5)</p>	3 (3-0-6)
1201216	<p>-----</p> <p>E2: 1201322 Cost Accounting 3 (3-0-6)</p> <p>Cost Accounting 2 P: 1201322 Cost Accounting 3 (3-0-6)</p> <p>OR P: 1201215 Cost Accounting 1 3 (3-0-6)</p>	3 (3-0-6)
1201218	<p>-----</p> <p>E2: 1201323 Managerial Accounting 3 (3-0-6)</p> <p>Internal Audit and Enterprise Risk Management P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)</p>	3 (3-0-6)

	<p>-----</p> <p>E2: 1201341 Internal Audit and Internal Control 3 (3-0-6)</p>	
1201335	<p>Accounting Information System</p> <p>P: 1201116 Elementary Accounting 2 3 (2-2-5) AND P: 1301104 Introduction to Information Technology 3 (2-2-5)</p> <p>OR</p> <p>P: 1201114 Elementary Accounting 2 3 (3-0-6) AND P: 1301104 Introduction to Information Technology 3 (2-2-5)</p> <p>OR</p> <p>P: 1201101 Foundations of Accounting 3 (2-2-5) AND P: 1301104 Introduction to Information Technology 3 (2-2-5)</p> <p>OR</p> <p>P: 1201101 Foundations of Accounting 3 (2-2-5) AND P: 1301110 Introduction to Information Technology and Data Science 3 (2-2-5)</p> <p>-----</p> <p>E2: 1201330 Accounting Information System 3 (3-0-6)</p>	3 (3-0-6)
1201342	<p>Auditing and Assurance Services</p> <p>P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)</p> <p>-----</p> <p>-</p> <p>E2: 1201331 Auditing 3 (3-0-6)</p>	3 (3-0-6)
1201343	<p>Applying International Financial Reporting Standards</p> <p>P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)</p>	3 (3-0-6)
1201344	<p>Apprenticeship</p>	3 (0-40-3)
1201411	<p>Advanced Accounting 1</p> <p>P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)</p>	3 (3-0-6)
1201412	<p>Advanced Accounting 2</p> <p>P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)</p>	3 (3-0-6)
1201413	<p>Tax Accounting</p> <p>P: 1201114 Elementary Accounting 2 3 (3-0-6) AND P: 1203201 Taxation 3 (3-0-6)</p> <p>OR</p> <p>P: 1201116 Elementary Accounting 2 3 (2-2-5) AND P: 1201217 Taxation 3 (3-0-6)</p> <p>OR</p> <p>P: 1201114 Elementary Accounting 2 3 (3-0-6) AND P: 1201217 Taxation 3 (3-0-6)</p> <p>OR</p> <p>P: 1201101 Foundations of Accounting 3 (2-2-5) AND P: 1201217 Taxation 3 (3-0-6)</p>	3 (3-0-6)
1201443	<p>Financial Reporting and Corporate Valuation</p> <p>P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)</p> <p>-----</p> <p>E2: 1201441 Financial Reporting and Analysis 3 (3-0-6)</p>	3 (3-0-6)
1201444	<p>Co-operative Education</p>	6 (0-40-6)

1201497 Seminar in Accounting 3 (3-0-6)

2.3 MINIMUM CREDIT : 9

Course Code	COURSE	CREDIT
1201315	International Accounting P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)	3 (3-0-6)
1201351	Accounting Information Systems Analysis and Design P: 1201330 Accounting Information System 3 (3-0-6) OR P: 1201335 Accounting Information System 3 (3-0-6) ----- E2: 1201333 Analysis and Design of Accounting Information System 3 (3-0-6)	3 (2-2-5)
1201352	Information Systems Audit and Control P: 1201330 Accounting Information System 3 (3-0-6) OR P: 1201335 Accounting Information System 3 (3-0-6) ----- E2: 1201334 Information Systems Audit and Control 3 (2-2-5)	3 (3-0-6)
1201356	Accounting Software Package P: 1201330 Accounting Information System 3 (3-0-6) OR P: 1201335 Accounting Information System 3 (3-0-6)	3 (3-0-6)
1201415	Tax Planning P: 1201413 Tax Accounting 3 (3-0-6) OR P: 1201217 Taxation 3 (3-0-6)	3 (3-0-6)
1201445	Problems in Auditing P: 1201342 Auditing and Assurance Services 3 (3-0-6) ----- E2: 1201432 Problem in Auditing 3 (3-0-6)	3 (3-0-6)
1201446	Budgets for Planning and Control P: 1201216 Cost Accounting 2 3 (3-0-6)	3 (3-0-6)
1201447	Accounting for Derivative Instruments and Hedging Activities P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)	3 (3-0-6)
1201448	Accounting Theory and Research P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)	3 (3-0-6)
1201449	Environmental Accounting and Corporate Social Responsibility P: 1201213 Intermediate Accounting 1 3 (3-0-6) AND P: 1201214 Intermediate Accounting 2 3 (3-0-6)	3 (3-0-6)
1201450	Forensic Accounting P: 1201342 Auditing and Assurance Services 3 (3-0-6)	3 (3-0-6)
1201451	Strategic Cost Management P: 1201216 Cost Accounting 2 3 (3-0-6)	3 (3-0-6)

1201452	Data Analytics and Professional Communication Skills P: 1201335 Accounting Information System 3 (3-0-6)	3 (3-0-6)
1301412	Information Technology for Investment	3 (3-0-6)

3 MINIMUM CREDIT : 6

REMARKS

P : Prerequisite Course

E1 : One-way Equivalent

E2 : Two-way Equivalent

รายวิชา 1006393 Principles of Translation 3(3-0-6) ในกรณีที่นักศึกษาไม่สามารถใช้ภาษาไทยได้ ให้เรียนรายวิชา 1006382 Directed Studies แทน

รายวิชา 1006397 Comparative Study of English and Thai 3(3-0-6) ในกรณีที่นักศึกษาไม่สามารถใช้ภาษาไทยได้ ให้เรียนรายวิชา 1006381 Selected Reading แทน