



## COURSE SYLLABUS

Semester ...1... Academic Year ... 2019.....

1. Faculty of Business Administration.... Department of Accounting.....

2. Course code...01130171 ..Course name.. Financial Accounting....Sec. 410.....

Total credits ... 3(3 -0 ) ...

Prerequisite (course code and name) ...-.....

Section .... Tuesday...13.00-16.00...pm.....Room: ...EC5616.....

3. Lecturer: .... Assoc. Prof. Dr. Tharinee Pongsupatt.....

4. Office hours for consultation with students

Day:...Monday..... Time: ...13:00-16:00..... or by appointment

Telephone ...02-942-8777..... e-mail address: ...fbustnr@ku.ac.th.....

5. Course Objective(s)

1. Describe accounting concepts and principles.
2. Analyze transactions and record in the accounting books.
3. Adjust and close the periodical entries.
4. Transaction for cash, receivables, inventories, investments, liabilities and equities.
5. Prepare the financial statements.

6. Course Description

General accounting principles, principles of recording transactions for cash, account receivables, note receivables, inventories, investments, tangible and intangible assets, liabilities, owners equities, preparation of financial reports.

7. Course Outline

- 7.1 ...Conceptual Framework and Financial Statements .....
- 7.2 ...Transaction Analysis.....
- 7.3 ...Accrual Accounting and Income.....
- 7.4 ...Internal Control and Cash .....
- 7.5 ...Short-term Investments and Receivables.....
- 7.6 ...Inventory and Cost of Goods Sold.....
- 7.7 ...Property, Plant and Equipment.....
- 7.8 ...Liabilities.....
- 7.9 ...Shareholders' Equity.....
- 7.10 .. Long-term Investment.....
- 7.11 ...Financial Statements.....

### 8. Student-centered Teaching Method(s)

Lecture, co-operative learning, discussion, self/group independent study, presentation, homework, practice, Internet-based learning.

### 9. Teaching Aids/Materials

Transparencies, slides, materials, electronics media, documents, samples.

### 10. Measure(s) of Achievement

	<b>Percent</b>
10.1 Independent study and presentation	5...
10.2 Examinations and quizzes	
- Mid-term examination	40...
- Final examination	45...
- Quizzes	5...
10.3 Class attendance	5...
10.4 Other (specify)	-
Total	<u><u>100</u></u>

### 11. Grading

A, B+, B, C+,C, D+, D and F

### 12. Textbook(s) and Readings

**FINANCIAL ACCOUNTING IFRS** Edition 2e. By Stice, E.K. *et.al.* 2017. Cengage Learning ISBN 978-981-7480-66-7

### 13. Class Schedule

No.	Date 2019	Topics	Class Activity
1	Aug. 13	Ch.1 Accounting Information: Users and Uses	Lecture
2	Aug. 20	Ch.2 Financial Statements: An Overview	Lecture, practice, independent study
3	Aug. 27* (Cancel)	Ch.3 Accounting Cycle: The Mechanics of Accounting	Lecture, practice, homework
4	Sept. 3	Ch.4 Completing the Accounting Cycle	Lecture, practice, homework
5	Sept. 10	Ch.5 Internal Controls: Ensuring the Integrity of Financial Information	Lecture, practice, homework, independent study
6	Sept. 17* (Cancel)	Ch.6 Cash	Lecture, practice, homework
7	Sept. 24	Ch.7 Receivables	Lecture, practice, homework, independent study

No.	Date	Topic	Class Activity
<b>Midterm Exam Sept. 28 (Sat.)- Oct.6 (Sun.) 2019</b>			
8	Oct. 8	Ch.8 Inventory and the Cost of Sales	Lecture, practice
	Oct. 10-14	<b>Graduation Ceremony</b>	
9	Oct. 15	Ch.9 Completing the Operating Cycle	Lecture
10	Oct. 22	Ch.10 Investments: Property, Plant, and Equipment and Intangible Assets	
11	Oct. 29	Ch.10 Investments: Property, Plant, and Equipment and Intangible Assets (Cont.)	Lecture, practice, homework, independent study
12	Nov. 5	Ch.11 Financing: Long-Term Liabilities	Lecture, practice, homework, independent study
13	Nov. 12	Ch.12 Financing: Equity	Lecture, practice, homework, independent study
14	Nov. 19	Ch.13 Investments: Debt and Equities Securities	Lecture, practice, homework,
15	Nov. 26	Ch.13 Investments: Debt and Equities Securities (Cont.)	Lecture, practice, homework, independent study
<b>Final Exam Dec. 9 (Mon)-20 (Fri.) 2019</b>			

#### 14. Other

Cancel	Make up class
Aug. 27	
Sept. 17	

Signature... *Tharinee Pongsupatt* .....

(Assoc.Prof. Dr. Tharinee Pongsupatt ...)

Date...Aug. 13<sup>th</sup>, 2019.....