



Course Specification

Course Code ACC3316 **Course Title** English for Accounting

Major: Accounting **Faculty of Management Science Suan Sunandha Rajabhat University**

Semester 3 Academic Year 2023

Section 1: General Information

1. Course Code and Course Title

Course Code ACC3316

Course Title (Thai) ภาษาอังกฤษสำหรับการบัญชี

Course Title (English) English for Accounting

2. Number of Credits 3 Credits (3–0–6)

3. Degree and Major

3.1 Degree Bachelor of Accountancy

3.2 Type of Course Title Specific Course (Selection)

4. Responsible Faculty Member

4.1 Responsible Faculty Instructor Dr. Supap Akkharapratumwong

4.2 Instructor Dr. Supap Akkharapratumwong

5. Contact Address

Faculty of Management Science

Email supap.ak@ssru.ac.th

6. Semester / Academic Year

6.1 Semester 3/2023

6.2 Expected students 60 persons

7. Pre-requisites (If any) –

8. Co-requisites (If any) –

9. Venue of Study Faculty of Management Science

10. Date of Latest Course Revision

Date: 08 Month: April Year: 2024

Section 2: Goals and Objectives

1. Course Goals

- 1.1 To learn about accounting principle, financial statements & accompanying notes, vocabulary of accounting, financial statements and its notes
- 1.2 To learn how to develop communication skills
- 1.3 To practice presenting financial statements and its notes

2. Objectives of Course Development/Revision

- 2.1 To learn about accounting principle, financial statements & accompanying notes, vocabulary of accounting, financial statements and its notes
- 2.2 To learn on how to develop communication skills
- 2.3 To practice presenting financial statements and its notes

Section 3: Course Management

1. Course Description

Development of listening skills, speaking skills, reading skills, and writing skills not only theory, but also practicing communication for professional accountants by learning from vocabulary and phrase in accounting.

การพัฒนาทักษะการฟัง การพูด การอ่าน และการเขียนภาษาอังกฤษทั้งภาคทฤษฎีและการฝึกปฏิบัติเพื่อการสื่อสารในวิชาชีพบัญชี โดยเน้นการเรียนรู้จากคำศัพท์และสำนวนประโยคต่างๆที่ใช้ในงานบัญชี

2. Number of Hours per Semester

Lecture (Hours)	Additional Class (Hours)	Laboratory/ Field Trip/ Internship (Hours)	Self-Study (Hours)
30	–	30	75

3. Individual Counseling and Guidance Hours

(Please describe Ex. 1 hour / week)

3.1 By appointment at Faculty : 5th Floor, 57 Building Faculty of Management Science

3.2 By Mobile phone 064-9787914

3.3 By E-Mail supap.ak@ssru.ac.th

3.4 By Line: Facebook (Private) Group

3.5 By SSRU Internet/Moodle <http://www.teacher.ssru.ac.th/supap.ak/>

3.6 Submit assignment & Check scores online at Google networking: Google classroom & Google drive (Will explain how to use and connect it to students in the first lecture period)

Section 4: Student Development

1. Morality and Ethics

1.1 Expected Moral and Ethical Development

- ☐ (1) Gain knowledge of professional value, ethics with good attitude of accounting professions
- ☒ (2) Be honest, discipline and follow rules & regulations of university and society
- ☐ (3) Time management and be creatively adjustable to society
- ☐ (4) Be conscious and concern to public interest than individual interest

1.2 Teaching Methods

- (1) Lecture with case studies in ethnic issues
- (2) Project group assignments
- (3) Lecture emphasized on discipline and punctuality of project hand over within timeline
- (4) Emphasize on honesty, non-cheating or copy any jobs from others for reports or project assignments

1.3 Evaluation Methods

- (1) Class participation including dressing, punctual and assignment hand over promptly
- (2) Working group participation
- (3) Assignment of projects, homework and examination

2. Knowledge Achievement

2.1 Expected Achievement of Knowledge

- ☐ (1) Gain knowledge in accounting concepts, theories and practices
- ☒ (2) Gain knowledge that arises from integrating a variety of disciplines by apply accounting as one of tools for problem solving and effective decision making
- ☐ (3) Gain accounting techniques and practices by learning experiences
- ☐ (4) Be able to follow and update accounting principles and Financial Report Standards regularly

2.2 Teaching Methods

- (1) Lecture with case studies
- (2) Homework, project assignment presentation, analysis of case studies with alternative solutions as well as its presentation

2.3 Evaluation Methods

- (1) Midterm & Final Exam
- (2) Homework, case study and project assignments
- (3) Class attendance & participation

3. Intellectual Development

3.1 Expected Intellectual Development

- ☐ (1) Be able to systematize and utilize the information from Financial Statements for analyzing causes of the problems and arguments
- ☐ (2) Be able to apply and integrate accounting theoretical and practical knowledge solving problems constructively by concerning with decision making effects
- ☐ (3) Be able to follow, evaluate and present Financial Statements correctly

3.2 Teaching Methods

- (1) Homework, project assignments and case studies; assignments of systematization and utilization of Financial Statements in analyzing causes of problems and arguments through reports; preparing progress reports; summarize and present them appropriately
- (2) Individual and group discussions

3.3 Evaluation Methods

- (1) Midterm & Final Exam which emphasize on accounting concepts and International Financial Reporting Standards (IFRS) basis
- (2) Homework, case study and project assignment
- (3) Class participation and project discussion & presentation

4. Responsibility and Interpersonal Relationship Development

4.1 Expected Responsibility and Interpersonal Relationship Development

- ☒ (1) Be able to work and responsible for job assignment effectively
- ☐ (2) Good relationship, co-operate with team and be able to adapt with situations as well as organizational culture
- ☐ (3) Creativity, help and fully support in problem solving with different situations either a leader or a team member role
- ☐ (4) Be able to develop self-learning in Accounting carrier regularly

4.2 Teaching Methods

- (1) Observation of class discussion; participation and other opinions' acceptance
- (2) Both individual and group homework, case studies and project assignments
- (3) Financial Statements presentation and question discussion

4.3 Evaluation Methods

- (1) Individual and group assignments, case studies and projects presentation; and procession of teamwork
- (2) Class attendance & participation

5. Mathematical Analysis, Communication and Information Technology Skills

5.1 Expected Mathematical Analysis, Communication and Information Technology Skill

Development

- ☐ (1) Be able to use basic mathematic and /or accounting techniques in processing, translating in problem solving
- ☒ (2) Be able to communicate, including presenting to different levels of financial users effectively
- ☐ (3) Be able to apply appropriate Information Technology to collect and to interpret accounting data effectively

5.2 Teaching Methods

- (1) Self-study assignments
- (2) Presentation of Financial Statements by appropriate technologies

5.3 Evaluation Methods

- (1) Report & project assignments
- (2) Be able to answer and explain any questions as well as participation in discussion

Remark

- ☒ Major Task
- ☐ Minor Task

Shall be shown on Curriculum Mapping of task responsibility to course title

Section 5: Teaching and Evaluation Plans

1. Teaching Plan

Week	Topic	Teaching Method and Media	Program/ Teaching method	Content Management & Media	Evaluation
1	Accounting in Action –Accounting concepts –Accounting Equation –Financial Statements	Hyflex Learning	Program: – Google meet Teaching method: – Lecture & case discussion	Content management: – Teaching methods & media – Suggest related self-study websites – Lecture & case discussion Media: – PowerPoint – Handout material	Exercises/Problems
2	The Recording Process	Hyflex	Program:	Content	Exercises/Problems

Week	Topic	Teaching Method and Media	Program/ Teaching method	Content Management & Media	Evaluation
	–Ledger –Journal –Posting process –Trial Balance	Learning	– Google meet Teaching method: – Lecture & case discussion	Management: Lecture; Practices for problem solving Media: – PowerPoint – Handout material	
3	Adjusting the Accounts –Recognizing Revenues & Expenses –Four basic types of adjusting entries	Hyflex Learning	Program: – Google meet Teaching method: – Lecture & case discussion	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – Handout material	Exercises/Problems
4	Adjusting the Accounts (Cont) –Recognizing Revenues & Expenses –Four basic types of adjusting entries	Hyflex Learning	Program: – Google meet Teaching method: – Lecture & case discussion	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – Handout material	Exercises/Problems
5	Completing the Accounting Cycle –Work Sheet –Closing the accounts –Classified Balance Sheet (Statement of Financial Position)	Hyflex Learning	Program: – Google meet Teaching method: – Lecture & case discussion	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – Handout material	Exercises/Problems
6	Accounting for Merchandising Operation	Hyflex Learning	Program: – Google meet	Content Management:	Exercises/Problems

Week	Topic	Teaching Method and Media	Program/ Teaching method	Content Management & Media	Evaluation
	–Comparison between perpetual and periodic inventory system –Work Sheet merchandising business –Closing the accounts –Income Statement: (Single & Multiple-Step Formats)		Teaching method: – Lecture & case discussion	Lecture; Practices for problem solving Media: – PowerPoint – Handout material	
7	Accounting for Manufacturing –Managerial accounting basics –Managerial cost concepts –Manufacturing costs in Financial Statements	Hyflex Learning	Program: – Google meet Teaching method: – Lecture & case discussion	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – Handout material	Exercises/Problems
8	Midterm Exam				Midterm Exam
9	Business combinations –Types of business combinations –Methods of accounting for business combinations Consolidated Financial Statements– Date of acquisition –Consolidated Statement of Financial Position (Balance Sheet) –A comprehensive Illustration (More than one subsidiary company)	Hyflex Learning	Program: – Google meet Teaching method: – Lecture & case discussion	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – Handout material	Exercises/Problems
10	Consolidated Financial Statements– Date of acquisition –Cost method –Partial equity method	Hyflex Learning	Program: – Google meet Teaching method: – Lecture & case discussion	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – Handout material	Exercises/Problems
11	Financial Statements from MAI	Hyflex	Program:	Content	Exercises/Problems

Week	Topic	Teaching Method and Media	Program/ Teaching method	Content Management & Media	Evaluation
		Learning	–Google classroom – VDO Clip Teaching method: – Lecture with example	Management: Lecture; Practices for problem solving Media: – PowerPoint – VDO Clip – Handout material	
12	Financial Statements from MAI	Hyflex Learning	Program: –Google classroom – VDO Clip Teaching method: – Lecture with example	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – VDO Clip – Handout material	Exercises/Problems
13	Financial Statements from SET	Hyflex Learning	Program: –Google classroom – VDO Clip Teaching method: – Lecture with example	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – VDO Clip – Handout material	Exercises/Problems
14	Financial Statements from SET	Hyflex Learning	Program: –Google classroom – VDO Clip Teaching method: – Lecture with example	Content Management: Lecture; Practices for problem solving Media: – PowerPoint – VDO Clip – Handout material	Exercises/Problems
15	Financial Statement Analysis	Hyflex	Program:	Content	Exercises/Problems

Week	Topic	Teaching Method and Media	Program/ Teaching method	Content Management & Media	Evaluation
	-MAI -SET	Learning	-Google classroom - VDO Clip Teaching method: - Lecture with example	Management: Lecture; Practices for problem solving Media: - PowerPoint - VDO Clip - Handout material	
16	Group presentation Financial Statement Analysis -MAI -SET	Hyflex Learning	Teaching method: - Group discussion	Content Management: - Presentation - Questions & answers issues Media: - PowerPoint	Group term paper
17	Final Exam				Final Exam

2. Evaluation Plan

(Please provide detail of evaluation according to Curriculum Mapping in weekly and in percentage)

Expected Learning outcome	Evaluation Methods	Evaluated in Week no.	Percentage
1.2,2.2,3.1,3.2,4.1,4.2,5.2	1. Class attendance /Participation/Homework	During Semester	10
1.2,2.2,3.1,3.2,4.1,4.2,5.2	2. Individual Presentation	During Semester	20
1.2,2.2,3.1,3.2,4.1,4.2,5.2	3. Group Presentation	16	10
1.2,3.1,3.2	4. Midterm Exam	8	30
1.2,3.1,3.2	5. Final Exam	17	30

Section 6: Teaching Materials and Resources

1. Main Texts and Documents

- 1) Financial Accounting by Jerry J. Weygandt, Paul D. Kimel, Donald E. Kieso, 6th Ed., John Wiley & Sons, Inc.
- 2) Managerial Accounting by Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimel, 2nd Ed., John Wiley & Sons, Inc.
- 3) Advanced Accounting by Andrew A. Haried, Leroy F. Imdieke, Ralph E. Smith, 6th Ed., John Wiley & Sons, Inc.

2. Important Documents and Information Sources

- 1) Financial Accounting by Jan R. Williams, Susan F. Haka, Mark S. Bettner, Joseph V. Carcello, Nelson C.Y. Lam, Peter T.Y. Lau, 2nd Ed., McGraw-Hill
- 2) Introduction to Financial Accounting by Charles T. Horngren, Gary L. Sundem, John A. Elliott, Donna Philbrick, 11th Ed., Pearson
- 3) Cost Accounting by Charles T. Horngren, George Foster, Srikant M. Datar, 10th Ed., Prentice Hall
- 4) Advanced Accounting by Debra C. Jeter, Paul K. Chaney, John Wiley & Sons, Inc.

3. Recommended Documents and Information Sources

- 1) Accounting Concepts and Applications by W. Steve Albrecht, Earl K. Stice, James D. Stice, Monte R. Swain, 10th Ed., Thomson South-Western
- 2) TFRS from Federation of Accounting Profession <https://www.tfac.or.th>
- 3) IFRS from IFRS Foundation <https://www.ifrs.org>

Section 7: Evaluation and Improvement of Course Management

1. Strategies for Evaluating Course Effectiveness by Students

- Pre-test exam
- Midterm and Final exam
- Homework and assignment
- Lecturer and students discussion
- Class participation
- Lecturer evaluation and Course evaluation form

2. Evaluation Strategies of Teaching Methods

- Class participation
- Project presentation
- Students' performance from exams
- Re-evaluation of teaching methods

3. Improvement of Teaching Methods

Improvement of teaching methods by discussion with students and course evaluation by students submitted to Accounting major meeting consideration every semester.

4. Verification of Students' Learning Outcomes

- Students' performance from exams and project assignments
- Curriculum committee of Faculty of Management Science reviews students' learning performance through its criteria.

5. Review and Plan for Improvement of Course Effectiveness

Courses shall be reviewed and improved their contents by course evaluation and assessment annually.

Curriculum Mapping of task responsibility to course title

From Program Specification (TQF. 2)

Course Title	Morality and Ethics				Knowledge Achievement				Intellectual Development			Responsibility and Interpersonal Relationship Development				Mathematical Analysis, Communication and Information Technology Skills				
	● Major Task																		○ Minor Task	
General Course	1	2	3	4	1	2	3	4	1	2	3	1	2	3	4	1	2	3		
Course Code ACC3316																				
Course Title																				
English for Accounting	○	●	○	○	○	●	○	○	○	○	○	●	○	○	○	○	●	○		

Each of task responsibility is adjustable