



## **Course Specification**

**Course Code: DIB2206**

**Course Title: PRINCIPLES OF ACCOUNTING (DIB 67)**

**Program: College of Hospitality Industry Management  
Suan Sunandha Rajabhat University  
(SSRU)**

**Semester: 1 Academic Year: 2025**

## Section 1 General Information

**1. Code and Course Title:**

Course Code: **DIB2206**

Course Title (English): **PRINCIPLES OF ACCOUNTING**

Course Title (Thai):

**2. Credits: 3 (3-0-6)**

**3. Curriculum and Course Category:**

3.1 Curriculum:

3.2 Course Category:

Required Course

**4. Lecturer Responsible for Course and Instructional Course Lecturer (s):**

Lecturer Responsible for Course: Dr. Denis Ushakov

**5. Contact/Get in Touch**

Room Number 3642, tel. 0814393123; E-mail: [fintaliano@yandex.ru](mailto:fintaliano@yandex.ru)

**6. Semester/ Year of Study**

Semester: 1 Year of Study 2025

**7. Pre-requisite Course (If any)**

None

**8. Co-requisite Course (If any)**

None

**9. Learning Location**

Main campus, building 36

**10. Last Date for Preparing and Revising this Course:**

11 July 2025

## Section 2 Aims and Objectives

### *Course Aims*

Accounting principles and concepts, accounting for inventory and account receivables, preparing financial statements; balance sheet, profit and loss, and cash flow statement, financial ratio analysis, and costing concepts.

### *Objectives for Developing / Revising Course (content / learning process / assessment / etc.)*

#### Overarching Goal of the Revision

To transform the Principles of Accounting course from a traditionally lecture-based, procedural-focused class into a dynamic, engaging, and relevant learning experience that equips students with not only foundational technical skills but also the critical thinking, analytical, and technological competencies required by modern accounting professionals.

#### I. Content & Curriculum Objectives

**Integrate Technology:** Embed the use of current accounting software (e.g., QuickBooks Online, Xero) and data analytics tools (e.g., Excel pivot tables, Power BI, Tableau) directly into the curriculum, moving beyond manual paper-based exercises.

**Contextualize Concepts:** Frame accounting within a business narrative. Use real-world, relatable case studies (e.g., a startup's journey, a small business's financial decision) to show why accounting matters and how financial statements tell a story.

**Emphasize Ethics and Professional Skepticism:** Weave discussions of ethical dilemmas, fraud cases (e.g., Enron, Wirecard), and the professional responsibilities of accountants throughout the course, not just in a standalone chapter.

**Connect to Current Events:** Incorporate examples from recent news, earnings reports of well-known companies, and evolving standards (e.g., sustainability accounting, crypto assets) to demonstrate the living, changing nature of the field.

**Streamline Foundational Knowledge:** Critically evaluate traditional content to focus on core, enduring principles, making room for new skills without overburdening students. Ensure the debit/credit foundation is solid but taught in a more intuitive way.

#### II. Learning Process & Pedagogy Objectives

**Shift to Active Learning:** Reduce passive lecture time. Increase the use of collaborative, in-class problem-solving, think-pair-share activities, and group projects analyzing company financials.

**Implement a Flipped Classroom Model:** Provide video lectures and reading materials for foundational knowledge before class. Use valuable class time for application, discussion, and tackling difficult problems with instructor support.

**Adopt a Scaffolded Approach:** Break down complex processes (e.g., the accounting cycle) into manageable, sequential steps with ample formative practice and feedback before a major summative assessment.

Promote Metacognition: Incorporate activities that require students to explain their reasoning, interpret the results of their calculations, and reflect on what the numbers mean for a business's health.

Foster a Growth Mindset: Design the course to normalize struggle and reward effort and improvement. Use language and assessments that show accounting is a learnable skill, not an innate talent.

### III. Assessment & Evaluation Objectives

Diversify Assessment Methods: Move beyond high-stakes exams as the primary assessment tool. Incorporate a balanced mix:

Formative: Low-stakes quizzes, in-class clicker questions, homework with multiple attempts.

Summative: Exams, but with a focus on application and analysis over pure memorization.

Authentic: Projects (e.g., complete the accounting cycle for a mock business, analyze a public company's 10-K), software simulations, and group presentations.

Assess Both Process and Product: Grade not only the correct final answer but also the logical process, proper formatting, and clarity of supporting documentation and explanations.

Provide Timely, Actionable Feedback: Ensure feedback on assignments is provided quickly enough for students to learn from their mistakes and apply that knowledge to the next task. Utilize rubrics for transparency.

Incorporate Practical Skill Demonstration: Include assessments that require students to generate reports from accounting software, create financial models in Excel, or present their analysis to a "client" (the class or instructor).

### IV. Student Engagement & Inclusivity Objectives

Demonstrate Relevance: Clearly articulate the career paths for accounting knowledge (not just for accounting majors but for entrepreneurs, managers, investors, etc.) from day one.

Utilize Varied Materials: Appeal to different learning styles by using a mix of text, video, interactive simulations, and audio (podcasts on business scandals).

Create an Inclusive Classroom Environment: Use diverse case studies featuring businesses owned by women and minorities. Establish classroom norms that encourage questions and value all contributions.

Improve Accessibility: Ensure all digital materials and software tools meet accessibility standards (e.g., closed captioning on videos, screen reader compatibility).

### V. Operational & logistical Objectives

Select Affordable and Accessible Resources: Choose a textbook/OER (Open Educational Resource) and software that are cost-effective and provide students with long-term access (e.g., perpetual software licenses vs. subscriptions that end with the semester).

Ensure Technology Integration is Seamless: Provide clear technical support and resources for both students and instructors on any new software or tools introduced.

Develop a Comprehensive Syllabus and Schedule: Create a clear, detailed, and consistent syllabus that outlines learning objectives, assignments, policies, and a week-by-week schedule to help students manage their workload.

## Section 3 Characteristics and Operation

### *Course Outline - Principles of Accounting*

Upon successful completion of this course, students will be able to:

1. Explain the role of accounting in business and its ethical implications.
2. Analyze business transactions and apply double-entry accounting rules.
3. Complete the steps of the accounting cycle to produce financial statements.
4. Value and report key assets (cash, receivables, inventory, long-term assets) and liabilities.
5. Differentiate between sole proprietorships, partnerships, and corporations, including equity reporting.
6. Utilize accounting software (QuickBooks) to record transactions and generate reports.
7. Perform basic financial statement analysis to assess a company's profitability and financial health.
8. Interpret and communicate accounting information effectively.

### *Time Length per Semester (Lecture – hours / Practice – hours / Self Study – hours)*

Lecture (hours)	Remedial Class (hours)	Practice/ Field Work/ Internship (hours)	Self Study (hours)
3	0	6	None
Hours per week	Hours per week	Hours per week	

### *Time Length per Week for Individual Academic Consulting and Guidance*

- 1.1 Self consulting at the lecturer's office: Room Number 402, building 36
- 3.2 Consulting via office telephone/mobile phone: 0814393123
- 3.3 Consulting via E-Mail – [fintaliano@yandex.ru](mailto:fintaliano@yandex.ru)
- 3.4 Consulting via Social Media (Facebook/Twitter/Line)
- 3.5 Consulting via Computer Network (Internet/Web board)

## **Section 4 Developing Student's Learning Outcomes**

### ***Morals and Ethics***

#### **Morals and Ethics to be developed**

The ability to deliver or to complete a required task at or the appointed time

The ability to make decisions in business according to moral concepts and judgments

#### **Teaching Strategies**

Group activity

Classroom attendance

Case study

Work in mini teams

#### **Assessment Strategies**

Question & answer

Classroom attendance

Open-end questions

### ***Knowledge***

#### **Knowledge to be developed**

The ability to use business knowledge integrated with other disciplines

The ability to identify the business theories and describe important case studies

The ability to provide an analysis and provide the solution to real world problems

#### **Teaching Strategies**

Group activities

Mid-term examination

Final examination

Research presentations

#### **Assessment Strategies**

Question & answer

Mid-term examination

Final examination

### ***Cognitive Skills***

#### **Cognitive Skills to be developed**

The ability to gather and summarize information, and conduct research

The ability to solve problems from case studies

#### **Teaching Strategies**

Group project

Cooperative learning

Case study

**Assessment Strategies**

Report paper  
Essay questions  
Oral presentation  
Intellectual games

***Interpersonal Skills and Responsibilities***

**Interpersonal Skills and Responsibilities to be developed**

The ability to communicate in English  
The ability to use English to solve business problem

**Teaching Strategies**

Group discussion  
Cooperative learning  
Cooperative learning

**Assessment Strategies**

Question & answer  
Express-test  
Open-end questions

***Numerical Analysis, Communication and Information Technology Skills***

**Numerical Analysis, Communication and Information Technology to be developed**

Be able to use basic ICT skills and apply them to daily life  
Be able to use statistics and mathematics to solve business problems  
Be able to use IT to search for new knowledge and apply numerical analysis in communication with emphasis on practical and real-life experiences

**Teaching Strategies**

Group activity  
Group project presentation  
Group activity

**Assessment Strategies**

Oral presentation  
Question & answer  
Meeting with Russian speakers

***Other Domain – NONE***

## Section 5 Lesson Plan and Assessment

### 5.1 Lesson Plan

Week	Topic/Outline	Hours	Learning Activities and Medias
1	<b>Introduction to the Course</b> Meaning of accounting Financial and managerial accounting Principles of accounting Account Chart of accounts International Standards of Financial reporting Users of financial accounting information	3	Pre-test Lecture Dialogues and discussion Q&A Main term definitions remembering Self-study and self-control Q&A
2	<b>Basic Accounting Elements and Accounting Equation</b> Assets, Liabilities and equities First law of accounting balance Credits and investments as a source of business Active and passive accounts Double entry Credit and debits (rules of accounts entries) Elementary double entries: structure and meaning Accrual and cash flow basis of accounting	3	Q&A Lecture Dialogues and discussion Main term definitions remembering Students individual research and presentation Case study Self-study and self-control
3	<b>Corporate assets</b> Meaning of assets Fixed assets: types and economic meaning Depreciation Linear and accelerated depreciation Accounting of fixed assets and depreciation	3	Q&A Lecture Dialogues and discussion Main term definitions remembering Students' practical competences training
4	<b>Raw materials and current assets</b> Types of raw materials Accounting of the raw materials Disposal of raw materials Accounting of raw materials use Wear and tear accounting	3	Lecture Dialogues and discussion Students individual research and presentation Students' practical competences training
5	<b>Money accounting</b> Cash, cash discipline, regulation of corporate cash flows Bank accounts: types of banks accounts Saving accounts Current accounts Credit accounts Bank reconciliation	3	Lecture Dialogues and discussion Main term definitions remembering Case study Self-study and self-control

6-7	<b>Inventory and stocks accounting</b> LIFO accounting FIFO accounting Average price accounting Special stocks accounting (foreign currency) Stock disposal and material loss accounting	6	Lecture Dialogues and discussion Main term definitions remembering
8	<b>Manufacturing processes</b> Finished goods accounting Manufacture costs Costs calculation and cost management Fixed and variable costs 0 profitability point	3	Lecture Dialogues and discussion Case study Self-study and self-control
9	Midterm	3	Students' self-control problem – based learning e – learning self-responsible work
10	<b>Loans and credit</b> Loan, modern meaning and rules of loans accounting Interests limitations Credit: kind of credit, accounting of credit Accounting of bank interests Bad debts accounting	3	Lecture Students individual research and presentation Students' practical competences training
11	<b>Salary payroll</b> Organizational structure and principles of HRM Kinds of staff payment Accounting of staff payment Rules and limitation in salary payroll	3	Lecture Dialogues and discussion Main term definitions remembering
12	<b>Taxes accounting</b> CIT accounting VAT calculation and accounting PIT withholding by company Property taxes accounting Local taxes accounting	3	Lecture Dialogues and discussion Main term definitions remembering Students individual research and presentation Students' practical competences training
13	<b>Corporative Spends and expenses</b> Allowed and non-allowed expenses Accounting of expenses Income calculation and accounting Profit calculation Profit share and payment to shareholders Capital accounting	3	Q&A Lecture Dialogues and discussion Main term definitions remembering Students individual research and presentation Case study Self-study and self-control
14	<b>Special issues of corporative financial accounting</b> Non tangible assets accounting	3	Q&A Lecture Dialogues and discussion

	Intellectual property accounting Capital gain accounting Finance market operations and its accounting Banking operations accounting		Main term definitions remembering Students individual research and presentation
15	<b>Seminar “Problems and directions for Thailand accounting modernization and integration in IB”</b> Automatization of Accounting in Thailand National system of accouters certifying and attestation Implementation of ISFR in Thailand New directions of accounting development (ecological accounting, waste accounting, social responsibility accounting)	3	Students individual research and presentation Discussion
16	<b>Make up classes</b>	3	
17	<b>Final Examination</b>	<b>3</b>	
	Total hours online	<b>15</b>	
	Total hours offline	<b>33</b>	
	Total hours	<b>48</b>	

## 5.2 Learning Assessment Plan

	Learning Outcome	Assessment Activities	Time Schedule (Week)	Proportion for Assessment (%)
1	<b>Morals and Ethics</b>	(1) Question & answer (2) Classroom attendance (3) Open-end questions	Every week	10%
2	<b>Knowledge</b>	(1) Group activities (2) Mid-term examination (3) Final examination Research presentations	Every week, 8-week, 16 weeks	50%
3	<b>Cognitive Skills</b>	(1) Report paper (2) Essay questions (3) Oral presentation Intellectual games	Every week	20%
4	<b>Interpersonal Skills and Responsibilities</b>	(1) Question & answer (2) Express-test Open-end questions	Every week	10%
5	<b>Numerical Analysis, Communication and Information Technology Skills</b>	(1) Oral presentation (2) Question & answer (3) Meeting with Russian speakers	Every week	10%

## **Section 6 Learning and Teaching Resources**

### ***1. Textbook and Main Documents***

Glautier, M.W.E. & Underdown, B. (2015). *Accounting Theory and Practice*. 6th edition. Pitman Publishing.

Ireland, J. (2018). *Principles of Accounting. Study guide*. University of London.

Dobrynskaya, V. (2014). *Accounting and Finance*. Reader for the 3rd year students.

Dobrynskaya, V. (2017). *Financial Accounting: A Key to Your Success in the Exam*. SU–HSE Publishing House.

### ***2. Suggestion Information (Printing Materials/Website/CD/Others)***

Arnold, J., Hope, T. & Southworth, A. (2014). *Financial accounting*. 2 edition. Prentice Hall.

Wood, F. & Sangster, A. (1999). *Business Accounting*. 8th edition. Financial Times. Pitman Publishing.

Alexander, D. & Britton, A. (1999). *Financial Reporting*. Chapman & Hil.

## **Section 7 Course Evaluation and Revising**

### ***Strategies for Course Evaluation by Students***

Using survey questions to collect information from the students' opinions to improve the course and enhance the curriculum. Examples of questions:

- (1) Content objectives were made clear to the students.
- (2) The content was organized around the objectives.
- (3) Content was sufficiently integrated.
- (4) Content was sufficiently integrated with the rest of the first year curriculum.
- (5) The instructional materials used were effectively.
- (6) The learning methods appropriate assessed the students' understanding of the content.
- (7) Overall, students are satisfied with the quality of this course.

### ***Strategies for Course Evaluation by Lecturer***

Lecturer team observes the class and discusses the results as follow:

- (1) The lecturer is well prepared for class sessions.
- (2) The lecturer answers questions carefully and completely.
- (3) The lecturer uses examples to make the materials easy to understand.
- (4) The lecturer stimulated interest in the course.
- (5) The lecturer made the course material interesting.
- (6) The lecturer is knowledgeable about the topics presented in this course.
- (7) The lecturer treats students respectfully.
- (8) The lecturer is fair in dealing with students.
- (9) The lecturer makes students feel comfortable about asking question.
- (10) Course assignments are interesting and stimulating.
- (11) The lecturer's use of technology enhanced learning in the classroom.

The Director /Head of program construct assessment items to evaluate four dimensions of lecturer's competencies: teaching skills, organization and presentation of materials, management of the learning environment, and teaching attitudes.

### ***Teaching Revision***

Lecturer revises teaching / learning process based on the results from the students' survey question, observation, suggestion, and classroom research.

### ***Feedback for Achievement Standards***

The evaluation is conducted by International College Administrator Committee in order to assessment process and grading.

***Methodology and Planning for Course Review and Improvement***

Revise and develop course structure and process every three years.

Assign different lecturers teach this course to enhance students' performance.

**Curriculum Mapping Illustrating the Distribution of Program Standard Learning Outcomes to Course Level**

Courses	1. Morals and Ethics			2. Knowledge			3. Cognitive Skills			4. Interpersonal Skills and Responsibility			5. Numerical Analysis, Communication and Information Technology Skills			6. Other Domain ie. Learning Management Skills		
	● Major Responsibility									○ Minor Responsibility								
Course Category .....	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
Course Code .....																		
Course Title .....																		