



SYLLABUS

Name of Institution: Mahidol University International College
Division: Business Administration Division

GENERAL INFORMATION

1. Course Code and Course Title

Thai	ICMF 321 การบัญชีขั้นกลาง
English	ICMF 321 Intermediate Accounting

2. Number of Credits: 4credits

3. Credit Hours/Semester

Lecture or Other In-class Activity Hours	Laboratory/ Field Trip/ Internship Hours	Self-Study Hours
48	0	48

4. Degree: Bachelor of Business Administration

5. Faculty Members:

Name: Asst.Prof. Dr.Thanyawee Pratoomsuwan

Dr. Titawadee Sutthijakra

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Office: Thursday 10:00-14:00

6. Trimester/Academic Year:

7. Pre-requisites: ICMB 214 Managerial Accounting

DESCRIPTION AND OBJECTIVES

1. Course Description

Thai	การศึกษาเกี่ยวกับหลักการและวิธีการบัญชีเกี่ยวกับสินทรัพย์ หนี้สิน ในแง่ของเทคนิคต่างๆ ทางการบัญชี เช่น การรับรู้รายได้ การวัดมูลค่า และการตีราคาสินทรัพย์ หนี้สินที่คาดว่าจะเกิดขึ้นในอนาคต สัญญาเช่าซื้อ กำไรต่อหุ้น ภาษีหรือการตัดบัญชี และการเปิดเผยข้อมูลที่เกี่ยวข้อง
English	A study of accounting principles and procedures essential to the preparation of financial statements with particular emphasis on in-depth asset, liability and shareholder's equity, for example, revenue recognition, asset valuation, contingent liability, lease, earnings per share, deferred taxes and all related disclosures.

2. Course Objectives

Course Learning Objective (CLO)	Program Learning Objectives (PLO)
CLO1 Demonstrate a knowledge of financial accounting in accordance with accounting principles	PLO6.1 Students are able to apply theoretical and practical financial knowledge when performing financial analyses.
CLO2 Apply financial accounting standards to an entity's assets, liabilities and stockholder's equity	PLO6.1 Students are able to apply theoretical and practical financial knowledge when performing financial analyses.
CLO3 Describe the financial statement presentation and disclosure relating to assets, liabilities, and shareholder's equities.	PLO6.1 Students are able to apply theoretical and practical financial knowledge when performing financial analyses.
CLO4 Assess the financial statements of companies that use different choices of accounting methods.	PLO6.1 Students are able to apply theoretical and practical financial knowledge when performing financial analyses.



TEACHING AND EVALUATION PLANS

1. Teaching Plan

Week	Topic	Number of Hours		Teaching Activities/ Media	Lecturer
		Lecture Hours	Lab/ Field Trip/ Internship Hours		
1	<ul style="list-style-type: none"> - Course Outline and Introduction - Conceptual framework - Environment of financial reporting 	4	0	<ul style="list-style-type: none"> - Interactive Lecture 	Titawadee CLO 1
2	<ul style="list-style-type: none"> - Cash and receivables - Valuation of accounts receivable for uncollectible accounts - Generating immediate cash from accounts receivable - Financial statement disclosure of receivable 	4	0	<ul style="list-style-type: none"> - Interactive Lecture - In-class practice problems - In-class discussion 	Titawadee CLO 1,2,3,4
3	<ul style="list-style-type: none"> - Inventory - Lower of cost or market - Disclosure of inventory values and methods 	4	0	<ul style="list-style-type: none"> - Interactive Lecture - In-class practice problems - In-class discussion 	Titawadee CLO 1,2,3,4
4	<ul style="list-style-type: none"> - Long-lived asset - Self-constructed assets - Costs after acquisition - Depreciation and impairment 	4	0	<ul style="list-style-type: none"> - Interactive Lecture - In-class practice problems - In-class discussion 	Titawadee CLO 1,2,3,4
5	<ul style="list-style-type: none"> - Long-lived asset - Research and development cost - Goodwill 	4	0	<ul style="list-style-type: none"> - Interactive Lecture - In-class practice problems - In-class discussion 	Titawadee CLO 1,2,3

Week	Topic	Number of Hours		Teaching Activities/ Media	Lecturer
		Lecture Hours	Lab/ Field Trip/ Internship Hours		
	- Disclosure for intangible asset				
6	- Deferred tax - Permanent differences - Temporary differences - Recoding and reporting of current and deferred taxes	4	0	- Interactive Lecture - In-class practice problems - In-class discussion	Titawadee CLO 1,2,3
Midterm Exam: 11 February 2020 (class time)					
7	- Current and Noncurrent liability - Valuation and estimation of current liabilities - Contingencies and disclosures - Bonds payable	4	0	- Interactive Lecture - In-class practice problems	TWP CLO 1, 3
8	- Investment - Investment in debts and equity trading securities	4	0	- Interactive Lecture - In-class practice problems - In-class discussion	TWP CLO 1, 3, 4
9	- Lease - Advantage of leasing - Accounting for lesser and lessee - Lease issues	4	0	- Interactive Lecture - In-class practice problems - In-class discussion	TWP CLO 1, 3, 4
10	- Equities - Issuance of capital stock - Basic earnings per share/diluted earnings per share - Earnings per share disclosures	4	0	- Interactive Lecture - In-class practice problems	TWP CLO 1, 3
11	- IFRS 9 Financial instrument (tentative)	4	0	- Interactive Lecture	TWP CLO 1, 3

Week	Topic	Number of Hours		Teaching Activities/ Media	Lecturer
		Lecture Hours	Lab/ Field Trip/ Internship Hours		
12	- Tutorial	4	0		
Final Exam 1 April 2021: 14.00 – 15.50					
	Total	48	0		

2. Evaluation Plan

Evaluation Methods	Expected Learning Outcomes (CLO)	Week	Percentage
Midterm exam	CLO 1, 2, 3, 4	1-6	35%
Final exam	CLO 1, 2, 3, 4	7-12	35%
Assignment/Quizzes/Attendance	CLO 1, 2, 3, 4	1-12	30%
Total			100%

*Please note that the percentage is subject to change depending on COVID-19 situation.

3. Course Assessment

Raw Score	Grade
90 – 100	A
85 – 89	B+
80 – 84	B
75 – 79	C+
70 – 74	C
65 – 69	D+
60 – 64	D
< 60	F

TEACHING MATERIAL AND RESOURCE

1. Required Reference List

Kieso, D. E., Weygandt, J. J., and Warfield, T. D. Intermediate Accounting, 4th Edition, WILEY

2. Recommended Reference List

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COURSE POLICY

Quiz and Exam Format

No make-up quizzes will be given under any circumstance, so missing a quiz without a valid medical certificate will result in a score of zero for that quiz.

Homework and Assignment

Students will be assigned both in-class and take-home tasks. They must be completed according to instructions and submitted by the due dates. A grade of zero will be recorded for a missing work or a work turning in after the due date.

Class Attendance/ Participation

Attendance is as important as coming to class on time. Internet surfing during class will not be tolerated. As stated in MUIC's policy, students whom achieved less than 80 percent attendance of all scheduled hours are not allowed to take final exam.