



Course Syllabus (Academic Year 2020)

School of Interdisciplinary Studies, Kanchanaburi Campus, Mahidol University

1. Course No. and Title : KAAC 252 Intermediate Accounting 2

Credit (study hours) : 3 (3-0-6)

2. Program Name : Bachelor of Accountancy

3. Course Module : Major Course

Pre/co-requisite : N/A

4. Class Semester : / 1st Semester 2nd Semester Academic Year 2020

5. Class Schedule & Venue : Thursday 13:00 – 16:00 Online: Webex Meeting

6. Class Coordinator : Chutinuch Indraprasit

Contact No. : 089-8143090 Email : chutinuch.ind@mahidol.ac.th

7. Course Description

Accounting principles and procedures for liabilities and owner's equity, classification of liabilities, recognition and measurement of liabilities, presentation and disclosure of liabilities in the statement of financial position. Accounting for establishment of business set up, operation, profit sharing, changes of owner's equity, liquidation of partnership, limited company and public company, presentation and disclosure of owner's equity in the statement of financial position and cash flows statement.

8. Course Objectives / Course Learning Outcomes (CLOs)

No.	Objectives / CLOs	Expected Skills / Knowledge			PLOs
		Specific	Generic	Knowledge	
8.1	Demonstrate understanding of concept underlying the partnership accounting.	o			

No.	Objectives / CLOs	Expected Skills / Knowledge			PLOs
		Specific	Generic	Knowledge	
8.2	Demonstrate understanding of concept underlying the accounting for liability.	o			
8.3	Demonstrate understanding of concept underlying the accounting for owner's equity.	o			
8.4	Prepare a statement of cash flows.	o			
8.5	Apply the accounting concept related to liability and owner's equity for decision making process.		o		
8.6	Have an essential knowledge for further study in advance accounting subjects.	o			

9. Class Instructor List

9.1 Name : Chutinuch Indraprasit Contact No. : 089-8143090 Email : chutinuch.ind@mahidol.ac.th

10. Course Outline

Week	Date	Contents	CLOs	Teaching & Learning	Instructor's Names
1	13/8/63	Partnership accounting – Initial investment and operation	8.1,8.5-6	Lecture & Discussion exercise	Chutinuch
2	20/8/63	Partnership accounting – partner changes (Make-up class)	8.1,8.5-6	Lecture & Discussion exercise	Chutinuch
3	27/8/63	Partnership accounting – liquidation	8.1,8.5-6	Lecture & Discussion exercise	Chutinuch
4	3/9/63	Partnership accounting – liquidation (continue)	8.1,8.5-6	Lecture & Discussion exercise	Chutinuch
5	10/9/63	Current Liability and Contingent Liability	8.2, 8.5-6	Lecture & Discussion exercise	Chutinuch

Week	Date	Contents	CLOs	Teaching & Learning	Instructor's Names
6	17/9/63	Current Liability and Contingent Liability (continue)	8.2, 8.5-6	Lecture & Discussion exercise	Chutinuch
7	24/9/63	Non-current liability	8.2, 8.5-6	Lecture & Discussion exercise	Chutinuch
8	1/10/63	Non-current liability (continue)	8.2, 8.5-6	Lecture & Discussion exercise	Chutinuch
9	Mid-term Examination				
10	15/10/63	Corporate accounting – shareholders' equity	8.3, 8.5-6	Lecture & Discussion exercise	Chutinuch
11	22/10/63	Corporate accounting – changes in shareholders' equity	8.3, 8.5-6	Lecture & Discussion exercise	Chutinuch
12	29/10/63	Retained earnings and dividend	8.3, 8.5-6	Lecture & Discussion exercise	Chutinuch
13	5/11/63	Quasi-Reorganization and Liquidation	8.3, 8.5-6	Lecture & Discussion exercise	Chutinuch
14	12/11/63	Statement of cash flows	8.4, 8.5-6	Lecture & Discussion exercise	Chutinuch
15	19/11/63	Statement of cash flows	8.4, 8.5-6	Lecture & Discussion exercise	Chutinuch
16	26/11/63	Book value per share, Earnings per share	8.3, 8.5-6	Lecture & Discussion exercise	Chutinuch
17	Final Examination				

11. Course Assessment

No.	Methods / Activities	Regulations	CLOs	Week	Weight Distribution (%)
11.1	Mid-term exam		8.1, 8.2, 8.5-6	9	40
11.2	Final exam		8.3-8.6	17	40
11.3	Attendance/Quiz		8.1-8.6	1-17	10
11.4	Exercise / Assignments		8.1-8.6	1-17	10
				Total	100

12. Grading System

Criterion-referenced evaluation

Grade	Score	Grade	Score	Grade	Score	Grade	Score
A	≥ 80 %	B	70 – 74.99%	C	60 – 64.99%	D	50 – 54.99%
B+	75 – 79.99%	C+	65 – 69.99%	D+	55 – 59.99%	F	< 50 %

13. References

13.1 เอกสารประกอบการสอน วิชา การบัญชีชั้นกลาง ๒: อ.ชุตินุช อินทรประสิทธิ์

13.2 ผศ.ดร.พิมพ์พนา ปัตถวิชัย และ ผศ.ดร.ณัฐชานนท์ โกมุกุณพิพงค์ (2561). การบัญชีชั้นกลาง 2 พิมพ์ครั้งที่ 4. กรุงเทพมหานคร: โรงพิมพ์แห่งจุฬาลงกรณ์มหาวิทยาลัย

13.3 ผศ.ดร.นุชจรี พิเชษฐกุล (2561) การบัญชีชั้นกลาง 2 พิมพ์ครั้งที่ 11. กรุงเทพมหานคร: หจก.ทีพีเอ็น เพรส 13.4 The institute of internal auditors Thailand. website : <http://www.theiiat.or.th>

13.4 Donald E. Kieso, Jerry J. Weygandt and Terry D. Warfield, Intermediate Accounting, 15th Edition, John Wiley & Sons Inc

13.5 The Stock Exchange of Thailand. website : www.set.or.th

13.6 Department of Business Development website: www.dbd.go.th

13.7 The Federation of Accounting Profession website: www.tfac.or.th