



Course Syllabus (Academic Year 2020)
School of Interdisciplinary Studies, Kanchanaburi Campus, Mahidol University

1. Course No. and Title : KAAC 101 Principles of Accounting
2. Credit (study hours) : 3 (3-0-6)
3. Program Name : Bachelor of Accountancy
4. Pre/co-requisite : None
5. Class Semester : 1st Semester
6. Class Schedule & Venue : FRI 13.00 – 16.00 Online (Webex)
7. Class Coordinator : None
8. Course Description : The fundamental concept of accounting, accounting framework, accounting procedures and process in recording the double entry, recording in a general journal, posting through a general ledger, adjusting entries and closing entries at the end of each period, preparation of a trial balance and worksheet, making the financial statement of a service firm, merchandising firm, and manufacturing firm including specific journals, petty cash system, owner's equity, voucher system, value added tax accounting

Course Objectives / Course Learning Outcome (CLOs)

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

No.	Objectives / (CLOs)
1	Explain the meaning and goals of accounting, benefits of accounting data, and principles and assumptions of accounting.
2	Explain the double entry principle, recording entries in general and special journals and posting them to ledger including adjusting and closing entries.
3	Prepare the trial balance, worksheet and financial statement of merchandising, service and manufacturing firms.
4	Explain the petty cash and voucher system and accounting for value added tax.
5	Integrate the knowledge and skill of financial management and relevant subjects in order to bring them into practice.
6	Create the good attitude and ethics in accounting professional and systematically thinking in daily life including good basic in studying the higher level of accounting.

9. Class Instructor List

Name: Mr.Adisak Laosirirat Tel. 0816150290 Email: adisak61@gmail.com

10. Course Outline

Week	Date 2020	Contents	Teaching & Learning Method	Instructor
1-2	14,21 Aug 2020	Course introduction, meaning of accounting, category of business, principles of accounting, accountant ethics, financial reports and transaction analysis.	Lectures, Participate, Discussion (online)	Adisak
3-4	28 Aug, 4 Sep 2020	Journal entry and transactions posting to ledgers.	Lectures, Participate, Discussion (online)	Adisak
5-6	11, 18 Sep 2020	Trial balance preparation, adjusting and correction of errors.	Lectures, Participate, Discussion (online)	Adisak
7-8	25 Sep, 2 Oct 2020	Worksheet preparation, annual closing of account and trial balance after closing account.	Lectures, Participate, Discussion (online)	Adisak
Mid-term Examination				
9-10	16, 23 Oct 2020	Accounting for merchandising business, accounting for inventory: perpetual and periodic.	Lectures, Participate, Discussion (online)	Adisak
11-12	30 Oct, 6 Nov 2020	Accounting for VAT, annual closing of account for merchandise business, specific journal.	Lectures, Participate, Discussion (online)	Adisak
13-14	13,20 Nov 2020	Principles and procedures of voucher system.	Lectures, Participate, Discussion (online)	Adisak
15	27 Nov 2020	Petty cash, bank reconciliation and accounting for partnership	Lectures, Participate, Discussion (online)	Adisak
Final Examination				

11. Course Assessment

No.	Methods/ Activities	Week	Weight Distribution (%)
11.1	Class participation	1-15	10
11.2	In class quiz and exercise	1-15	
11.3	Mid-term examination	8	40
11.4	Final examination	15	40
			100

12. Grading System

By criterion

85-100	A	80-84.99	B+	75-79.99	B
70-74.99	C+	65-69.99	C	60-64.99	D+
55-59.99	D	<55	F		

13. References

13.1 J Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Accounting Principles, 12th Edition, Wiley, 2015

13.2 ผศ.ดร.ณัฐชานนท์ โกมทองดีพงศ์, ัญญลักษณ์ วิจิตรสารวงศ์ (2559), การบัญชีขั้นต้น สำนักพิมพ์แห่งจุฬาลงกรณ์มหาวิทยาลัย

13.3 รศ.วัฒนา ศิวะเกื้อ, รศ.ดุษฎี สงวนชาติ และ นันทพร พิทยะ (2556), การบัญชีขั้นต้น พิมพ์ครั้งที่ 7 กรุงเทพฯ สำนักพิมพ์แห่งจุฬาลงกรณ์มหาวิทยาลัย

13.4 เอกสารประกอบการสอน

13.5 เว็บไซต์ต่าง ๆ สภาวิชาชีพบัญชีฯ กรมพัฒนาธุรกิจการค้า ตลาดหลักทรัพย์แห่งประเทศไทย กระทรวงพาณิชย์ กรมสรรพากร ฯลฯ