



Faculty of Commerce and Accountancy, Thammasat University

AC 201 Financial Accounting

Section 3203 (Th 8:00-11:00 am, room SC 3041)

Semester 2/2015 (January 23 – May 21, 2017)

Course Prerequisites : None

Course Description : The basic principles, concepts, and procedures for collecting and recording accounting information; preparation and analysis of financial reports; accounting cycle; accounting and disclosure for assets, liabilities, and owners' equity.

Instructor: ผศ. ดร. นนทวรรณ ยมจินดา

Office Hours: Th 11:00 am. – 3:30 pm. or by appointment

Email: nontawan@tbs.tu.ac.th

Required Text: Weygandt, Kimmel & Kieso. (2012). Financial Accounting: IFRS Edition, 2nd. Edition. John Wiley & Sons. ISBN-13 978-1-118-28590-9

Additional Materials: The Federation of Accounting Professions: Thai Accounting Standards (TAS), the translated version of International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) available at www.fap.or.th, อรุณี อย่างธรา และคณะ (๒๕๕๔) การบัญชีการเงิน, พิมพ์ครั้งที่ ๑๙. โรงพิมพ์มหาวิทยาลัยธรรมศาสตร์.

Grading:

Grades for the course will be based on the following four components:

1. Midterm Exam	40%
2. Final Exam	45%
4. Quizzes and Homework	<u>15%</u>
Total	<u>100%</u>

Quizzes and Homework: Quizzes and homework will be given throughout the course. They are designed to evaluate student understanding of recently assigned reading materials. You will be allowed to drop 1 quiz. No make-up quiz will be given. Homework will be graded based on quality and completeness. Homework will be collected at the beginning of the class. Late work will not be accepted.

Attendance: Students are expected to attend class. The material covered on the exams will include issues raised in lecture and class discussion. Those who arrive late or do not attend class are responsible for all material covered during class. Assignments are listed in this syllabus. Additional

assignments and communication will be announced in class. I reserve the right to make any adjustments to the syllabus.

Policies and Procedures:

1. Regular class attendance and completion of all assigned homework are necessary to successfully complete this course.
2. The student is responsible for all subject matter (handouts, lecture materials, assignments, announcements, etc.) whether present or absent.
3. The student is expected to actively participate in class discussions.
4. I reserve the right to make any necessary adjustments to the syllabus.

Academic Dishonesty

Dishonesty, plagiarism or cheating will not be tolerated. It is your responsibility to know what constitutes academic misconduct and to comply with the Student code of Conduct. According to the University policy, the student will receive “F” grade for the course and suspension for at least 2 semesters.

Add-Drop Policy

Late registration deadline: January 31, 2017.

The last date to drop the course with “W” is April 10, 2017

Course Schedule

Wk	Date	Description	Recommended Exercises
1	Thu. Jan. 26, 2017	Introduction to Class Chapter 1: Introduction	E1-5, E1-8, E1-14, P1-4A.
2	Thu. Feb. 2, 2017	Chapter 2: The recording Process	E2-2, E2-3, E2-4, E2-5, P2-2A
3	Thu. Feb. 9, 2017	Chapter 3: Adjusting the Accounts Appendix 3A	E3-4, E3-7, E3-8, P3-1A
4	Thu. Feb. 16, 2017	Chapter 4: Completing the Accounting Cycle	E4-1, E4-2, E4-3, E4-4, P4-1A
	Thu. Feb. 23, 2017	44 th University Games, Suranaree Games	
5	TBA	Chapter 5: Accounting for Merchandising Operation	E5-2, E5-3, E5-8, P5-1A
6	Thu. Mar. 2, 2017	Chapter 6: Inventories	E6-4, E6-6, E6-7, E6-8, P6-2A, P6-5A, *P6-8A
7	Thu. Mar. 9, 2017	Review for Midterm Exam Chapter 7: Fraud, Internal Control and Cash	E7-8, E7-10, E7-11, P7-4A
8	Thu. Mar. 16, 2017	Chapter 7: Fraud, Internal Control and Cash (Continued)	

Tuesday, March 21, 2017 08.00am-10.30am			
Midterm Exam: Covering Chapter 1-6			
Wk	Date	Description	Recommended Exercises
9	Thu. Mar. 30, 2017	Chapter 8: Accounting for Receivables	E8-3, E8-4, E8-12, P8-3A
	Thu. Apr. 6, 2017	Chakri Memorial Day, National holiday	
	Apr. 11 -17, 2017	Songkran Festival, National holidays	
10	TBA	Chapter 9: Plant Assets, Natural Resources, and Intangible Assets	E9-2, E9-7, E9-9, E9-11, E9-12, P9-5A
11	Thu. Apr. 20, 2017	Chapter 10: Liabilities Appendix 10A, Appendix 10C	E10-1, E10-3, E10-7, E10-10, E10-16, E10-18
12	Thu. Apr. 27, 2017	Chapter 11: Share Transactions, Dividends and Retained Earnings Chapter 12: Investments	E11-15, P11-5A P12-4A
13	Thu. May 4, 2017	Chapter 13: Statement of Cash Flows	E13-2, E13-4, E13-7, P13-1A, P13-9A
14	Thu. May 11, 2017	Chapter 14: Financial Statements Analysis	E14-4, E14-7, P14-3
15	Thu. May 18, 2017	Review for Final Exam	
Monday December 22, 2017, 1:00pm – 4:00pm			
Final Exam: Covering Chapter 7 - 14			

