



BBA THAI PROGRAM

THAMMASAT BUSINESS SCHOOL

Semester 2/2559



AC 413 Financial Reporting and Statement Analysis

Section 2300/02 – Tuesday, 9:30 a.m. – 12:30 p.m., Room SC3042

Section 4500/02 – Tuesday, 1:30 p.m. – 4:30 p.m., Room SC3042

COURSE SYLLABUS

Course Prerequisite:

AC 311 Intermediating Accounting I and AC 312 Intermediating Accounting II

Course Description

This course primarily covers methods and techniques of a financial analysis of accounting information reported on a firm's financial statements and notes to financial statements. It focuses on the impact on reported accounting information of management's financial reporting motives and differential accounting policies.

Course Objectives

After studying this course, students should (1) understand the business environment the firm operates in and the firm's financial, accounting, and operating strategies, (2) understand financial reporting process as well as management motives that generate reported accounting numbers, (3) be able to evaluate the quality of the reported accounting numbers, (4) be able to use different tools for assessing the firm's past performance.

Course Contacts

Instructors:

Section 2300/02 – Tuesday, 9:30 a.m. – 12:30 p.m.

Instructor: Associate Professor Dr. Somchai Supattarakul, CPA
Office: Deans' Offices (4th Floor)
E-mail: somchai.supattarakul@tbs.tu.ac.th
ac413assignment@gmail.com for assignment submission
FB Group: AC413 (2/59) – Somchai Supattarakul

Section 4500/02 – Tuesday, 1:30 p.m. – 4:30 p.m.

Instructor: Ajarn Nipat Puangjampa, CPA
Office: TBS Faculty Lounge (5th Floor)
E-mail: nipat.puangjampa@gmail.com
FB Group: AC413 (2/59) – Nipat Puangjampa

Course Coordinator: Associate Professor Dr. Somchai Supattarakul

Course Materials

Throughout the semester we may be using the annual reports and annual filings of several public companies. They can be downloaded from the companies' websites (under "*Investor Relations*") or the Securities Exchange of Thailand (SET) website at www.set.or.th or the Securities Exchange Commission (SEC) website at www.sec.or.th.

Course Grades

Grades for the course will be determined on the following assignments and tentative weights.

Class Participation	20%
Written Assignments	20%
Final Project & Presentation	30%
Final Exam (<i>Wednesday, May 31, 2017, 1:00-4:00 p.m.</i>)	30%
Total	100%

Tentative Topics

Class	Topic
Class 01	Course Overview
Class 02	Financial Analysis I
Class 03	Financial Analysis II
Class 04	Financial Analysis III
Class 05	Financial Analysis III
Class 06	Revenue and Expense Recognitions I
Class 07	Revenue and Expense Recognitions II
Class 08	Revenue and Expense Recognitions III
Class 09	Earnings Management I
Class 10	Earnings Management II
Class 11	Operating Assets and Liabilities
Class 12	Long-lived Assets
Class 13	Financial Liabilities
Class 14	Off-Balance Sheet Financing
Class 15	Final Project Presentation