

Course Syllabus

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| 1. Program of Study | Bachelor of Business Administration Program |
| Faculty/Institute/College | Mahidol University International College |
| 2. Course Code | ICMF 311 |
| Course Title | Intermediate Accounting I |
| 3. Number of Credits | 4 (Lecture/Lab/Self-Study) (4-0-8) |
| 4. Prerequisite(s) | ICMB 212 |
| 5. Type of Course | Required Course |
| 6. Trimester / Academic Year | First, Second, Third Trimester/2007-2008 |
| 7. Course Conditions | 20-40 students |
| 8. Course Description | The framework of accounting from both a conceptual and application perspective, decision-making skills in articulating accounting policies in business organizations, researching accounting questions, problems, and cases using the Financial Accounting Standard Board (FASB) conceptual framework. |
| 9. Course Objective(s) | After successful completion of this course, students will be able to |
| 9.1 | monitor all financial statements as a manager. |
| 9.2 | efficiently control all financial statements by mainly focusing on each element of total assets in the balance sheet. |

10. Course Outline

Week	Course Outline				Instructor
	Topics	Lecture	Lab	Self-Study	
1	➤ Introduction to the Accounting Concept	4	0	8	JDP
2	➤ The Income Statement and Statement and Statement of Cash Flows	4	0	8	JDP
3	➤ Additional Aspects of Financial Reporting and Financial Analysis	4	0	8	JDP
4	➤ Cash and Receivables	4	0	8	JDP
5	➤ Inventories: Cost Measurement and Flow Assumptions (Part I)	4	0	8	JDP
6	➤ Inventories: Cost Measurement and Flow Assumptions (Part II)	4	0	8	JDP
7	➤ Inventories: Special Valuation Issues	4	0	8	JDP
8	➤ Property, Plant and Equipment: Acquisition and Disposal (Part I)	4	0	8	JDP
9	➤ Property, Plant and Equipment: Acquisition and Disposal (Part II)	4	0	8	JDP
10	➤ Property, Plants and Equipment: Depreciation	4	0	8	JDP
11	➤ Intangible Assets and Depletion	4	0	8	JDP
	Total	44	0	88	

11. Teaching Method(s)

Lecture with Q&A session

12. Teaching Media

White Board

13. Measurement and Evaluation of Student Achievement

Students achievement is measured and evaluated by

- 13.1 The ability in monitoring financial statements.
- 13.2 The ability in controlling financial statements with the emphasis on total assets in balance sheet.

Student's achievement will be graded according to the faculty and university standard using the symbols: A, B+, B, C+, C, D+, D, and F.

Student must have attended at least 80% of the total class hours of this course.

Ratio of mark

- 1. Three examinations (30% each) 90%
- 2. Assignment and participation 10%

14. Course Evaluation

- 14.1 Students' achievement as indicated in number 13 above.
- 14.2 Students' satisfaction towards teaching and learning of the course using questionnaires.

15. Reference(s)

Nikolai, L. A., and Bazley, J. D. (2000). **Intermediate Accounting**, 8th Edition, South-Western College Publishing

16. Instructor(s)

Miss. Jirada Pongpun

17. Course Coordinator

Program Director of Finance Major

