

## Course Syllabus

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|-------------------------------------|--|
| 1. <b>Program of Study</b>          | Bachelor of Business Administration Program  |
| <b>Faculty/Institute/College</b>    | Mahidol University International College   |
| 2. <b>Course Code</b>               | ICMF 312   |
| <b>Course Title</b>                 | Intermediate Accounting II   |
| 3. <b>Number of Credits</b>         | 4 ( <b>Lecture/Lab/Self-Study</b> ) (4-0-8)  |
| 4. <b>Prerequisite(s)</b>           | ICMF 311   |
| 5. <b>Type of Course</b>            | Required Course  |
| 6. <b>Trimester / Academic Year</b> | First, Second, Third Trimester/2007-2008   |
| 7. <b>Course Conditions</b>         | 20-40 students   |
| 8. <b>Course Description</b>        | Decision making in single and multi-period environments where there are uncertainties and complex combinations of costs, financial institutions, and current practices in performance management and evaluation. |
| 9. <b>Course Objective(s)</b>       | 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 liabilities and owner's equity in the balance sheet.  |

## 10. Course Outline

Week	Course Outline			Instructor	
	Topics	Lecture	Lab		Self-Study
1	➤ Current Liabilities and Contingencies (Part I)	4	0	8	JDP
2	➤ Current Liabilities and Contingencies (Part II)	4	0	8	JDP
3	➤ Long-term Liabilities and Receivables (Part I)	4	0	8	JDP
4	➤ Long-term Liabilities and Receivables (Part II)	4	0	8	JDP
5	➤ Investments (Part I)	4	0	8	JDP
6	➤ Investments (Part II)	4	0	8	JDP
7	➤ Contributed Capital	4	0	8	JDP
8	➤ Earning per share and Retained Earning (Part I)	4	0	8	JDP
9	➤ Earning per share and Retained Earning (Part II)	4	0	8	JDP
10	➤ Accounting Changes and Errors	4	0	8	JDP
11	➤ The Statement of Cash Flows	4	0	8	JDP
	<b>Total</b>	<b>44</b>	<b>0</b>	<b>88</b>	

## 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.

13.1 The ability in controlling financial statements with the emphasis on total liabilities and owner's equity 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**, 8<sup>th</sup> Edition, South-Western College Publishing

**16. Instructor(s)**

Miss. Jirada Pongpun

**17. Course Coordinator**

Program Director of Finance Major