



MKO 3

Course Specification

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| University | Siam University |
| Faculty / Department | Business Administration Graduate School |

1. General Information of Course Outline

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| 500-601 | Basic Financial Accounting ✓ |
| 2. Credit (Lecture hour – Lab. Hour – Self Study) | 3 credits (3-0-6) |
| 3. Academic Curriculum | |
| 3.1 Curriculum name 500-601 | IMBA |
| 3.2 Type of Subject | Foundation Course |
| 4. Coordinated Lecturer and Lecturer | |
| 4.1 Coordinated Lecturer | |
| 4.2 Lecturer | Paul Henry |
| 5. Semester / Year | 2 / 2017 |
| 6. Pre-requisites | none |
| 7. Co-requisites | |
| 8. Place of Study | Siam University |
| 9. Date of Latest Course Specification Revised | August 2016 (new) |

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2. Purpose and Objection

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| 1. Subject Purpose To explain the importance of financial accounting to achieve successful management of a business and to prepare required financial reports. |
| 2. Objective of Subject Revision Not revised – this is the first. |

3. Implementation and Procedures

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| 1. Course Description Financial Accounting | | | |
| 2. Periods Per Semester | | | |
| Lecture 48 hours | Tuition - | Laboratory / Field trip / Training - | Self Study |
| 3. Period of Consultant per week Wednesday through Sunday 8:30am to 4:30pm | | | |

4. Development of Learning Skills

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| 1. Ethics 1.1 Ethics Development "Processing Integrity" To identify and explain controls designed to ensure processing integrity (Security, confidentiality, and privacy) |
| 1.2 Teaching Method Lecture |
| 1.3 Evaluation Method Class Project (American Eagle Outfitters and The Buckle, Inc.) Mid-Term Examination Final Exam |
| 2. Knowledge Skill |

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| 2.1 | Expected Knowledge Knowledge of financial statement analysis including IFRS (International Financial Reporting Standards) vs GAAP; ratio analysis. |
| 2.2 | Teaching Method Lecture – Homework |
| 2.3 | Evaluation Method Class Project (American Eagle Outfitters-The Buckle Inc.) Mid-Term Examination Final Exam |
| 3. | Wisdom Skill |
| 3.1 | Required Intelligence Skill Development Develop understanding of financial statement analysis using a decision makers perspective. |
| 3.2 | Teaching Method – Lecture |
| 3.3 | Evaluation Method Class Project (American Eagle Outfitters) Mid-Term Examination Final Exam |
| 4. | Interpersonal and Responsibility Skill |
| 4.1 | Required Interpersonal and Responsibility skill Development Reporting Financial information to the management of cost centers and revenue centers. |
| 4.2 | Teaching Method Lecture |
| 4.3 | Evaluation Method Mid-Term Examination Final Exam |
| 5. | Mathematics Communication and IT Analysis Skill |
| 5.1 | Mathematics Communication and IT Analysis skill Development The control objectives for information and related technology. (COBIT) How IT affects financial reporting. |
| 5.2 | Teaching Method |

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| Lecture |
| <p>53 Evaluation Method</p> <p>Mid-Term Examination Final Exam - Class Project (American Eagle Outfitters and The Buckle, Inc.)</p> |

5. Lesson Plan and Evaluation

| 1. Lesson plan | | | | |
|----------------|--|--------------|--|------------|
| Week | Content Description | Study Period | Learning Activities and Teaching aids media | Lecturer |
| 1 | A Framework for Financial Accounting | 3 | Lecture plus class response and power points | Paul Henry |
| 2 | The accounting cycle: During the period. | 3 | Lecture plus class response and power points | Paul Henry |
| 3 | The accounting cycle: End of period. | 3 | Lecture plus class response and power points | Paul Henry |
| 4 | Cash and Internal Controls | 3 | Lecture plus class response and power points | Paul Henry |
| 5 | Receivables and Sales | 3 | Lecture plus class response and power points | Paul Henry |
| 6 | Inventory and COGS | 3 | Lecture plus class response and power points | Paul Henry |
| 7 | Long-term assets | 3 | Lecture plus class response and power points | Paul Henry |
| 8 | Mid-Term Examination | 3 | | |

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| 9 | Current liabilities | 3 | Lecture plus class response and power points | Paul Henry |
| 10 | Holiday-Chulalongkorn memorial day | 3 | Lecture plus class response and power points | Paul Henry |
| 11 | Long-term Liabilities | 3 | Lecture plus class response and power points | Paul Henry |
| 12 | Stockholder's Equity | 3 | Lecture plus class response and power points | Paul Henry |
| 13 | Statement of Cash Flow | 3 | Lecture plus class response and power points | Paul Henry |
| 14 | Financial Statements | 3 | Lecture plus class response and power points | Paul Henry |
| 15 | Review | 3 | Lecture plus class response and power points | Paul Henry |
| 16 | Final Exam | 3 | Lecture plus class response and power points | Paul Henry |

| 2. Learning Evaluation Plan | | | |
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| Learning Skill | Evaluation Method | Week of Evaluation | Evaluation Score (%) |
| A Framework for Financial Accounting The accounting cycle: During the period. The accounting cycle: End of period. Cash and Internal Controls Receivables and Sales | Mid-Term Examination | 8 | 35% |

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| Inventory and COGS Long-term assets | | | |
| Current liabilities Long-term Liabilities Stockholder's Equity Statement of Cash Flow Financial Statements | (Using key financial ratios) | | |
| | All of the above – Final Exam | 16 | 50% |
| Class Project – American Eagle Outfitters | Culmination of the analysis of the financial statements of American Eagle Outfitters and the Buckle, Inc. | 16 | 15% |
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6. Learning Resources

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| 1. Course Materials Financial Accounting – Spiceland/Thomas/ Herrmann- Fourth edition |
| 2. Important Textbooks and References Financial Accounting Information for Decisions Wild, Shaw Chiappetta and Kwok |
| 3. Recommended Textbooks and References Financial Accounting – Spiceland/Thomas/Herrmann – Fourth edition |

7. Course Evaluation and Development

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| 1. Course Evaluation by Students |
| 2. Teaching Evaluation |
| 3. Teaching Development |

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Other materials will be introduced.

4. Recommendation from course coordinator to curriculum coordinator

Paul Henry

Course Coordinator
(Dec 20, 2017)
Date

JJ

Curriculum Coordinator
(Dec 27, 2017)
Date

JJ



Course Specification (TQF.3)

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| University Siam University |
| Faculty / Department International Masters of Business Administration |

1. General Information of Course Outline

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| 1. Course Code and Course Name 700-100: Foundation English |
| 2. Credit (Lecture hour – Lab. Hour – Self Study) 3 hours |
| 3. Academic Curriculum 3.1 Curriculum name International Masters of Business Administration 3.2 Type of Subject (Gen. Ed. / Core Course / Free Elective) Gen. Ed. |
| 4. Coordinated Lecturer and Lecturer 4.1 Coordinated Lecturer - 4.2 Lecturer Ajarn Worapoom Saengkaew / Asso.Prof.Nongnuch Sriussadaporn |
| 5. Semester / Year 2/2016 |
| 6. Pre-requisites None |
| 7. Co-requisites None |
| 8. Place of Study Room 19-306, Siam University |
| 9. Date of Latest Course Specification Revised Dec 1, 2016 |

2. Purpose and Objection

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| <p>1. Subject Purpose</p> <p>1.1 To develop English course in order to meet the National Education Policy</p> <p>1.2 To prepare students in English communication for daily and professional usage</p> <p>1.3 To develop students in terms of intelligence, morality, interpersonal relationship, responsibility, analysis skill and information technology</p> |
| <p>2. Objective of Subject Revision</p> <p>2.1 To practice the four basic skills—listening, speaking, reading and writing in English</p> <p>2.2 To practice listening and speaking skills for daily communication</p> <p>2.3 To practice correct pronunciation skills</p> <p>2.4 To practice reading skills in sentence and paragraph level by using grammar and structure</p> <p>2.5 To increase skills in dictionary usage</p> <p>2.6 To practice skills in writing answers with correct grammar and structure</p> |

3. Implementation and Procedures

| <p>1. Course Description</p> <p>Practice of listening, speaking, reading and writing of English with emphasis on pronunciation, short sentences used in daily communication, introduction of simple writing, reading comprehension.</p> | | | | | | | | | | | |
|--|---------|------------------------------------|-------------------|---------|---------|------------------------------------|------------|----------------|------|----|-------------------|
| <p>2. Periods Per Semester</p> <table border="1"> <thead> <tr> <th>Lecture</th> <th>Tuition</th> <th>Laboratory / Field trip / Training</th> <th>Self Study</th> </tr> </thead> <tbody> <tr> <td>36 to 45 hours</td> <td>None</td> <td>30</td> <td>At least 90 hours</td> </tr> </tbody> </table> | | | | Lecture | Tuition | Laboratory / Field trip / Training | Self Study | 36 to 45 hours | None | 30 | At least 90 hours |
| Lecture | Tuition | Laboratory / Field trip / Training | Self Study | | | | | | | | |
| 36 to 45 hours | None | 30 | At least 90 hours | | | | | | | | |
| <p>3. Period of Consultant per week</p> <p>On request at all time.</p> | | | | | | | | | | | |

4. Development of Learning Skills

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| <p>1. Ethics</p> <p>1.1 Ethics Development</p> <ul style="list-style-type: none"> ○ To have and believe in morality and ethics ○ To be diligent and patient ○ To have discipline and follow rules and regulations |
| <p>1.2 Teaching Method</p> <p>1.2.1 All lecturers must set good examples for students by acting in good morality and ethics</p> <p>1.2.2 Intercommunication—encourage students to participate or make comments in class</p> <p>1.3 Evaluation Method</p> |

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| <p>1.3.1 From class participation: observing the dress code and mannerism in class</p> <p>1.3.2 From class attendant sheet: checking attendance. completing assignments and participating in class and interacting with classmates</p> |
| <p>2. Knowledge Skill</p> <p>2.1 Expected Knowledge</p> <ul style="list-style-type: none"> ○ Be knowledgeable about correlative subject and other special knowledge ○ To have general knowledge on socio-economic and socio-political subject • Be able to communicate with proper and correct grammar in English |
| <p>2.2 Teaching Method</p> <p>2.2.1 Lecture and class participation</p> <p>2.2.2 Self-study for more information by using information technology, texts, printed materials</p> <p>2.2.3 Do exercises and practice pronunciation in class with recommendation from the lecturers</p> |
| <p>2.3 Evaluation Method</p> <p>2.3.1 Class attendance and participation</p> <p>2.3.2 Class work and homework (individual, pair/group work)</p> <p>2.3.3 Quiz, Midterm Examination and Final examination</p> <p>2.3.4 Oral presentations</p> <p>2.3.5 Writing assignments and reports</p> |
| <p>3. Wisdom Skill</p> <p>3.1 Required Intelligence Skill Development</p> <ul style="list-style-type: none"> ○ To have inquiring mind and ability to search for additional information and knowledge ○ Ability to apply knowledge, analyze and solve problems in daily life <p>3.2 Teaching Method</p> <p>3.2.1 Two-way communication and class participation—answering questions, making comments and debating</p> <p>3.2.2 Assignments</p> <p>3.2.3 Assignment analysis</p> <p>3.2.4 Self-study</p> <p>3.3 Evaluation Method</p> <p>3.3.1 From class participation – both individual, pair and group work</p> <p>3.3.2 Group assignments and presentations</p> <p>3.3.3 Quiz, and Final examinations</p> <p>3.3.4 Self-study and presentations</p> |
| <p>4. Interpersonal and Responsibility Skill</p> <p>4.1 Required Interpersonal and Responsibility skill Development</p> <ul style="list-style-type: none"> • Be responsible to self and society |

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| <ul style="list-style-type: none"> o Be able to learn modesty and respect other o Conduct a leading role with a good personality, appropriate behavior and mannerism |
| <p>4.2 Teaching Method</p> <p>4.2.1 Individual and group assignments</p> <p>4.2.2 Create subjects/topics for group assignments and opportunities to make interpersonal relationship with others in brainstorming</p> <p>4.2.3 Divide students into groups when doing group assignments</p> <p>4.2.4 Allocate work and responsibility to group members</p> <p>4.2.5 Assign proper grammar homework/assignments</p> <p>4.2.6 Answer questions and give presentations</p> |
| <p>4.3 Evaluation Method</p> <p>4.3.1 From individual and group responsibility in completing assignments</p> <p>4.3.2 From class participation by the lecturer and classmates</p> <p>4.3.3 From members in the group in terms of interpersonal relationship and responsibility</p> <p>4.3.4 From proper resources used in completing assignments and homework</p> |
| <p>5. Mathematics Communication and IT Analysis Skill</p> <p>5.1 Mathematics Communication and IT Analysis skill Development</p> <ul style="list-style-type: none"> o Being able to use and understand English correctly in conversation, and communicate both in writing and speaking ● Being able to access the information by using information technology efficiently and effectively |
| <p>5.2 Teaching Method</p> <p>5.2.1 Guided discovery</p> <p>5.2.2 Demonstration</p> <p>5.2.3 Role play and Discussion</p> <p>5.2.4 Journal and reflective writing</p> |
| <p>5.3 Evaluation Method</p> <p>5.3.1 Class participation – both individual, pair and group</p> <p>5.3.2 Individual and group assignments and presentations</p> <p>5.3.3 Quiz, Midterm and Final Examination</p> <p>5.3.4 Self-study presentations</p> |

5. Tentative Lesson Plan and Evaluation

| 1. Lesson plan | | | | |
|----------------|---------------------|--------------|---|----------|
| week | Content Description | Study Period | Learning Activities and Teaching aids media | Lecturer |
| 1 | Orientation | 3 | - Course Orientation | Ajam |

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| | Ice Breaking | | | Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 2 | Unit 1 : Introductions - Introduce yourself - V. to be - Articles - Wh-questions | 3 | Role play: - Decide on the successful candidate for a job - Listening and speaking - Reading: questions and answer -A case study :Decide on the successful candidate for a job - Journal Writing: e-mail | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 3 | Unit 1 : Introductions - Introduce yourself - V. to be - Articles - Wh-questions | 3 | Role play: - Resolve issues with unhappy staff Listening and speaking - Grammar practice -Reading: questions and answers -Journal Writing: e-mail | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 4 | Unit 2: Work and Leisure - Days, Months, dates - Leisure activities - Adverbs and expressions of frequency | 3 | Role play: Respond to negative customer feedback - Listening and speaking - Grammar practice -Reading: questions and answers -Journal Writing: e-mail | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 5 | Unit 2: Work and Leisure - Days, Months, dates - Leisure activities - Adverbs and expressions of frequency | 3 | Role play: Coordinate the needs of three Listening and speaking - Grammar practice -Reading: questions and answers - A case study :Coordinate the needs of three different companies | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |

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| | | | -Journal Writing: e-mail | |
| 6 | Unit 3 : Problems - Adjectives - too/enough - Present simple - negatives and Questions - v. to have - some and any | 3 | Role play: Choose the right place to eat for some important clients - Listening and speaking - Grammar practice - Vocabulary practice - Reading practice - Journal Writing: e-mail | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 7 | Midterm Exam (Unit 1-3) | | | |
| 8 | Unit 3 : Problems - Adjectives - too/enough - Present simple - negatives and Questions - v. to have - some and any | 3 | Role play: - Describing a new product Listening and speaking -Grammar practice -Vocabulary practice - Reading practice - Journal Writing: e-mail | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 9 | Unit 4: Travel - Travel details - can/can't - there is/ there are | 3 | Role play: - propose an advertising campaign for a new product - Listening and speaking -Grammar practice -Vocabulary practice - Reading practice - Journal Writing: e-mail | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 10 | Unit 4: Travel - Travel details - can/can't - there is/ there are | 3 | Role play: - Describing how the weather affects us Listening and speaking -Grammar practice -Vocabulary practice - Reading practice - Journal Writing | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 11 | Unit 5: Food and Entertaining - some/any - countable and | 3 | Role play: Discussing about commuting by rail and bus Listening and speaking -Grammar practice | Ajarn Worapoom Saengkaew / Asso.Prof.Non |

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| | uncountable nouns | | -Vocabulary practice - Reading practice - Journal Writing | gnuch Sriussadaporn |
| 12 | Unit 5: Food and Entertaining - some/any - countable and uncountable nouns | 3 | Role play: Discussing problems and possible solutions Listening and speaking -Grammar practice -Vocabulary practice - Reading practice - Journal Writing | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 13 | Unit 6: Buying and selling - Past simple - Past time references | 3 | Role play: Describing how the weather affects us Listening and speaking -Grammar practice -Vocabulary practice - Reading practice - Journal Writing | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 14 | Unit 6: Buying and selling - Past simple - Past time references | 3 | Role play: Making phone Call Listening and speaking -Grammar practice -Vocabulary practice - Reading practice - Journal Writing | Ajarn Worapoom Saengkaew / Asso.Prof.Non gnuch Sriussadaporn |
| 15 | Final Examination (4-6) | | | |

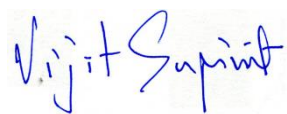
| 2. Learning Evaluation Plan | | | |
|------------------------------|---|--------------------|----------------------|
| Learning Skill | Evaluation Method | Week of Evaluation | Evaluation Score (%) |
| 1.1,1.3, 2.1, 2.3 | Attendance and Participation | 1-15 | 10% |
| 1.1,2.1,2.3,3.1,3.3 | Midterm Examination | 8 | 20% |
| 1.1, 2.1, 2.3, 3.1, 3.3 | Final Examination | 15 | 50% |
| 1.1, 2.1, 2.3, 3.1, 3.3, 5.3 | Class work/ Writing Assignment/ Journal Writing | 1-15 | 20% |

6. Learning Resources

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| <p>1. Course Materials</p> <p>Simon Clarke. (2015). In company 3.0 (A2). Elementary. Macmillan</p> |
| <p>2. Important Textbooks and References</p> <p><u>Dictionaries</u></p> <ol style="list-style-type: none"> 1. Business Dictionary.com 2. Oxford usiness Dictionary: https://elt.oup.com 3. Business English Online: acronyms.thefreedictionary.com <p><u>Reference Textbooks</u></p> <ol style="list-style-type: none"> 4. DeDevitii, G.,Mariani, L., and O'Malley, K. (1989). <u>English Grammar for Communication</u>. UK:Longman. 5. Hashemi, L. and Murphy, R. (1995). <u>English Grammar in Use: Supplementary Exercises</u>. Great Britain: Cambridge University Press. 6. Swan, M. (1984). <u>Basic English Usage</u>. Hong Kong: Oxford University Press. 7. Swan, M, and Walter, C (2001). <u>How English Works</u>. China: Oxford University Press. 8. Emmerson Paul (2010). Business Grammar Builder, 2nd edition.Macmillan. |
| <p><u>Web-sites:</u></p> <p>In company 3.0 (A2) : www.macmillanincompany3.com</p> <p>On-line English Grammar : http://www.edufind.com/english/grammar</p> <p>Fundamental of English Grammar :http://www.engl.niu.edu/dhardy/grammarbook/title.html</p> <p>Guide to Grammar and Writing : http://ccc.comnet.edu/grammar</p> <p>Longman Web Dictionary : http://www.longmanwebdict.com</p> |

7. Course Evaluation and Development

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| <p>1. Course Evaluation by Students</p> <p>By using course evaluation form at the end of the course</p> |
| <p>2. Teaching Evaluation</p> <p>By class observations and student interviews</p> |
| <p>3. Teaching Development</p> <p>By collecting students' comments, lecturers' self-analysis, issues and problem-solving solutions from course evaluation form by the end of the semester for further course development</p> |
| <p>4. Subject verification of Student Achievement</p> <ol style="list-style-type: none"> 1. Ensure the students complete all in-class and grading criteria as per course. 2. Encourage students to evaluate and express their own views and opinions. |
| <p>5. Revision and Development of Course Effectiveness</p> <ol style="list-style-type: none"> 5.1 Individual case study such as absent students, late coming students 5.2 Average grade of students to be used as a base in course and teaching development |

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| <p>Lecturers</p> <p>Signature Ajarn Worapoom Saengkaew (Ajarn Worapoom Saengkaew) Date Dec 1, 2016</p> | <p>Approved by Dean</p> <p>Signature  (Dr. Vijit Supinit) Date Dec 1, 2016</p> |
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