



BBA International Program

Faculty of Commerce & Accountancy
Chulalongkorn University

Information,
Course Structure and Descriptions



Intake: 2015

GENERAL INFORMATION

President of the Chulalongkorn University :

Professor Pirom Kamolrattanukul, M.D.

Dean of the Faculty of Commerce & Accountancy :

Assoc. Prof. Pasu Decharin, Ph.D.

BBA International Program Committee:

Director : Assoc. Prof. Mongkolchai Wiriyapinit, Ph.D.

Associate Director :

Asst. Prof. Buraj Patrakosol, Ph.D.

Ajarn Roongkiat ratanabanchuen, Ph.D.

Ajarn Parinda Maneeroj, Ph.D.

Ajarn Tim Noparumpa, Ph.D.

Ajarn Kritinee Pongtanalert, Ph. D.

Committee:

Asst. Prof. Pavinee Manowan, Ph. D.

Ajarn Nopmanee Tepalagul, Ph. D.

Ajarn Nat Kulvanich, Ph. D.

Academic Advisors for Intake 2015 :

Assoc. Prof. Somkiat Eiamkanchanalai, Ph.D.

Asst. Prof. Thaisiri Watwai, Ph.D.

Ajarn Ake Pattaratanakul, Ph.D.

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Useful Phone Numbers:

BBA Office	(02) 218-5707, 218-5738, 218-5840
Office of the Registrar	(02) 218-0009, 218-0012, 218-0016
CU Information Office	(02) 218-3364-6
Community Pharmacy	(02) 218-8428-9 ext. 112
CU Health Service Center	(02) 218-0563
Chulalongkorn Hospital	(02) 256-4000, 256-4333



Chulalongkorn University

จุฬาลงกรณ์มหาวิทยาลัย

Pillar of the Kingdom

Pillar of the Kingdom

The Pillar of the Kingdom Chulalongkorn University... The Pillar of the Kingdom “When Thai society is faced with difficulties and the country is in need of help, Chulalongkorn University will step up to take the initiative to solve these problems. At such times, everyone shall first be thinking of Chulalongkorn University... By taking on a leading role, Chulalongkorn University is to be the “flagship” of this land. It has to inculcate a sense of justice and righteousness into this country.”

This is the promise King Chulalongkorn (Rama V), the founding father of Chulalongkorn University, had made to the Thai society upon establishing this institution. It has also inspired the vision that will drive all university operations carried out during the year 2008 to 2012. In celebration of Chulalongkorn University 100th Anniversary, the university aims to realize this vision by becoming “The Pillar of the Kingdom”. From the year 2008 to 2012, the university aims to produce to following achievements:

- To become a world-class university
- To serve as the kingdom’s source of knowledge
- To establish a quick, close-knit and efficient management system
- To be a welcoming home for the righteous and competent

To establish itself as the dependable “pillar” of the kingdom and for its people, the university has to start from within; it has to begin by being a “welcoming home for the righteous and competent”. To secure these achievements, 6 basic strategies will be utilized, namely; revolutionary, responsible, strength, stability, compassionate and happiness.

Achievements	Strategies	General Definition
To become a world-class university	“Revolutionary”	A world-class university with high academic quality and standards in terms of graduates, researches and other academic achievements.
To serve as the kingdom’s source of knowledge	“Responsible”	The university should serve as the country’s source of knowledge and should take responsibility for providing it with adequate information on both national and local level. By participating in developing better teaching practices, researching techniques, and academic curriculums, the university hopes to produce better human resources to cater to the needs of the country, and to discover new means of solving societal problems through researches.
To establish a quick, close-knit and efficient management system	“Strength”	A quality university that stays true to its Thai roots and is deeply grounded in righteousness as well as academic excellence and liberation. This must be shown through an internal management system that is productive, efficient and transparent; it should be accountable for all its actions and should involve relevant personnel.
	“Stability”	The university should be capable of efficiently managing both its financial and intellectual properties in both short and long terms. It should also be able form, foster and utilize relationships with its alumni so as to help develop the university.
To be a welcoming home for the righteous and competent	“Compassionate”	The university will promote equal access to education for all. It should be compassionate to all students, employees and also give full support to community.
	“Happiness”	The university will be home to all that are righteous and competent. This is achieved by tending to the wellbeing of its people, managing their relationships, as well as continuously developing its human resources.



Mission Statement for Faculty of Commerce and Accountancy

Vision:

The Pillar of the Kingdom in Business Education

Mission:

“In an environment of **strong business linkages**,

Chulalongkorn Business School ensures **high quality teaching** for students

and prepares them to participate in an innovative business world and progress to leadership positions.

The school complements its teaching mission by producing

disciplinary-based research

and providing **quality academic services**

that will lead to the **sustainable development** of Thai society”

BBA International Program

The total of 138 credits required for graduation comprises 6 types of courses: general, core, major, major electives, electives and free electives. The number of recommended credits for each type and their compositions are showed below.

Course/Types		General Courses	Core Courses	Major Courses	Major Elective Courses	Elective Courses	Free Elective Courses	Total Credits
1 st Year		19	21	-	-	-	-	40
2 nd Year	International Business	9	18	6	-	-	-	33
	Financial Analysis and Investment	9	19	9	-	-	-	37
	Accounting Major	9	17	9	-	-	-	35
3 rd Year	International Business	-	19	12	3	3	-	37
	Financial Analysis and Investment	-	18	12	-	3	6	39
	Accounting Major	-	20	9	3	3	3	38
4 th Year	International Business	3	1	12	3	3	6	28
	Financial Analysis and Investment	3	1	9	6	3	-	22
	Accounting Major	3	1	12	3	3	3	25

Hour Code: 3(2-2-5) means 3 credits (2 lecture hours/week - 2 practice hours/week – 5 self study hours/week)

Tentative Course Structure for BBA Students ID 58 (2015-2019)

Semester	1st Year (2015-2016)	2nd Year (2016-2017)			3rd Year (2017-2018)			4th Year (2018-2019)		
		International Business (IB)	Financial Analysis and Investment (FIN)	Accounting (ACC)	International Business (IB)	Financial Analysis and Investment (FIN)	Accounting (ACC)	International Business (IB)	Financial Analysis and Investment (FIN)	Accounting (ACC)
Prep Courses	2602371 BAS COMP 5506101 ESS ENG BUS I	Select 1 course from the following language courses 2222001 MANDARIN I 2223001 JP I	2604234 FIN MKT/INST 2601123 INTMD ACCTG I	2601226 AIS 2601222 INTMD ACCTG I	Select only one course from the following 2222003 BUSINESS CHIN 2223003 JP III	2604334 PRIN EQUITY ANA 2604492 COMP APPLN FIN	2601227 TAXATION 2601322 AUDITING (a)	2602476 INTS INTL BUS MGT 2605419 GLOBAL MKT	2604463 ANA FIN REPORTS 2604421 ETHIC FIN PROF	2601423 ADV ACCTG II 2601429 FIN REPORT & ANA
Fall Jun-Jul	2301115 CAL BUS I 2303165 MAN & ENV 2603210 INTRO STATISTICS 2601121 PRIN ACCTG (1, 2) 2602241 INTRO IT/IS (1, 2) 2602171 BUS CPTS/ETHICS (3) 2900111 ECONOMICS I (3) 5506112 ESS ENG BUS II		2605311 PRIN MKTG 2602313 MGT/ORGANIZATION 2604271 BUS ECON 5506225 BUS REP WRIT	2605311 PRIN MKTG 2604361 BUSINESS FINANCE 2602327 QUANT BUS ANA 5506225 BUS REP WRIT 2400104 POL GOVT THAI 5506225 BUS REP WRIT 2400104 POL GOVT THAI	2602313 MGT/ORGANIZATION 5506225 BUS REP WRIT 2400104 POL GOVT THAI 5506225 BUS REP WRIT 2400104 POL GOVT THAI	2604472 INTL ECONOMICS 1 Elective Course 2602344 PRD OPER MGT 2604361 BUSINESS FINANCE 3405251 INTER BUS LAW	2602371 PRIN INTL BUS MGT 2602416 BUSINESS STRATEGY 3401260 TAXATION LAW 2602344 PRD OPER MGT 2604361 BUSINESS FINANCE 3405251 INTER BUS LAW	2601323 ADV ACCTG I 1 Elective Course 2602344 PRD OPER MGT 2602160 TAXATION LAW 2602160 TAXATION LAW 3405251 INTER BUS LAW	1 Elective Course 1 Free Elective Course 0201232 MULTI RURAL STUDY 0201232 MULTI RURAL STUDY	1 Elective Course 1 Major Elective Course 0201232 MULTI RURAL STUDY 0201232 MULTI RURAL STUDY
		For students who have not yet taken in Spring (1st year) 2601224 MNGL ACCTG			For students who join the Exchange Program in Spring Semester 2600300 USING SPREAD BUS					
Spring Jan-May	2301116 CAL BUS II 2603330 BUS STAT 2601224 MNGL ACCTG (1, 2) 2602171 BUS CPTS/ETHICS (1, 2) 2900111 ECONOMICS I (1, 2) 2601121 PRIN ACCTG (3) 2602241 INTRO IT/IS (3) 3401250 BUS LAW (3) 5506123 BUS WRIT SKIL	Select 1 course from the following language courses 2222002 MANDARIN II 2223002 JP II 2207103 PHILOS LOGIC 2601123 INTMD ACCTG I 2602327 QUANT BUS ANA 5506236 BUS ORAL COMM	2604313 FIN ECONOMETRICS 2604332 PRIN INVESTMENT 2602313 MGT/ORGANIZATION 2602327 QUANT BUS ANA 2604271 BUS ECON 5506236 BUS ORAL COMM	2601225 COST ACCOUNTING 2601223 INTMD ACCTG II 2604361 BUSINESS FINANCE 2605311 PRIN MKTG 2604271 BUS ECON 5506236 BUS ORAL COMM	2604471 INTL TRADE 2602376 LOG SUP CHAIN MGT 1 Major Elective Course 2602371 PRIN INTL BUS MGT 2602416 BUSINESS STRATEGY 3401260 TAXATION LAW	2604477 INTL FIN MGT 2604467 ADV BUS FINANCE 1 Elective Course 1 Free Elective course 2602344 PRD OPER MGT 3405251 INTER BUS LAW	2601322 AUDITING 2601323 ADV ACCTG I (A) 1 Major Elective Course 1 Free Elective Courses 2602371 PRIN INTL BUS MGT 3401260 TAXATION LAW	2602475 CI INTL BUS MGT 2604477 INTL FIN MGT 1 Major Elective Course 1 Free Elective Course 2602370 COMP INTL BUS MGT	2604481 FIN DEV 2604493 ADV TOPICS FIN 1 Major Elective Course 2602370 COMP INTL BUS MGT	2601426 EDP/IS AUDIT 2601497 SEM ACCTG 1 Major Elective Course 2602370 COMP INTL BUS MGT 0201232 MULTI RURAL STUDY
		For students who have not yet taken in Spring (1st year) 3401250 BUSINESS LAW			For students who are back from the Exchange Program 2600300 USING SPREAD BUS					
Summer Jun-Jul	2400104 POL GOVT THAI (IB) 2207103 PHILOS LOGIC (FIN) 3401250 BUSINESS LAW (ACC) 5506214 BUS WRIT COMM				Internship					

Notes: Preparation Courses for first year students For IB Students For FIN Students For ACC Students (a) = For students who join the Exchange Program in Spring Semester (A) = For students who are back from the Exchange Program
 (1) = group 1, (2) = group 2, (3) = group 3

General Courses : 31 Credits

0201232	Multidisciplinary Study for Rural Development MULTI STUD RUR DEV Principles and practices in a holistic approach to community development in rural area; interrelating culture, religion, economics, politics, education, natural resources and community health; field work focusing on communication skills, behavioral change, teamwork, and leadership.	3(2-3-4)
2207103	Philosophy and Logic PHILOS LOGIC Meaning and scope of philosophy; major problems of philosophy; the problems of ultimate reality, knowledge and sources of knowledge, ethics, aesthetics, and applied philosophy; logic as an instrument of philosophy; nature of inductive and deductive methods of reasoning; principles of valid and invalid reasoning; analysis of reasoning in ordinary language.	3(3-0-6)
2303165	Man and Environment MAN & ENVIRONMENT Origin and evolution of man. Natural environment and balance of nature. Human environment, society and population growth. Effects of man on natural environment. Solutions to the problems such as environmental management and conservation.	3(3-0-6)
2400104	Politics and Government of Thailand POL GOVT THAI Evolution of Thai politics and government; the growth of democratic forces; expansion of public bureaucracy in the context of economic changes; various issues in Thai politics and government: instability of government, administrative centralization, constitution, political parties and parliamentary system, election, authoritarianism in Thai political system and government, ex-parliamentary politics.	3(3-0-6)

2602171	Business Concepts and Ethics BUS CPTS/ETHICS Concepts of business and types of business organizations; ethical theories and the role of social values; awareness and development of personal, social, professional, and business responsibilities and ethical behaviors.	3(3-0-6)
2602241	Introduction to Information Technology and Information Systems INTRO IT/IS Introduction of computer and computer applications in business; roles of information technology in solving business problems; concepts and technical background of information technology; planning, development, and management issues of computer-based information system.	3(3-0-6)
5506112	Essential English for Business II ESS ENG BUS II Prerequisite: 5506101 Further practice in the four language skills emphasizing reading for main ideas and details, vocabulary development, short and long paragraph writing, and oral communication.	3(2-2-5)
5506123	Business Writing Skills BUS WRIT SKIL Prerequisite: 5506112 Practice in writing essays on business topics, using different sentence types and patterns paraphrasing and summarising.	3(2-2-5)
5506214	Business Written Communication BUS WRIT COMM Prerequisite: 5506123 Practice in writing business letters, emails and faxes.	2(1-2-3)

- 5506225 **Business Report Writing** 2(1-2-3)
BUS REP WRIT
Prerequisite: 5506214
Practice in writing short business reports and minutes of business meetings.
- 5506236 **Business Oral Communication** 3(2-2-5)
BUS ORAL COMM
Prerequisite: 5506214 and 5506225
Practice in business presentations and formal business meetings.

Core Courses : 59 Credits

- 2301115 **Calculus for Business I** 3(3-0-6)
CALCULUS BUS I
Limits and continuity; differentiation; integration; exponential functions; logarithmic functions; sequences and series of real numbers; interest and annuity; applications in business and finance.
- 2301116 **Calculus for Business II** 3(3-0-6)
CALCULUS BUS II
Prerequisite: 2301115
Differential; functions of several variables; partial derivatives; matrices and business applications; maximum and minimum of functions; linear programming; introduction to differential equations; first order difference equations; double integrals and approximation of functions and integrals; applications in business and finance.
- 2600300 **Using Spreadsheet Software for Businesses** 1(0-0-3)
USING SPREAD BUS
Functions of spreadsheet software for businesses; usefulness of spreadsheet software for businesses; using spreadsheet software for business-related calculation

2601121	<p>Principles of Accounting 3(3-0-6)</p> <p>PRIN ACCTG</p> <p>Characteristics and basic concepts of accounting; recording process; adjusting the accounts; accounting cycle; accounting for service, merchandising, and manufacturing operations; value-added tax accounting; preparation of cash flow statement and introduction of financial statement analysis.</p>
2601123	<p>Intermediate Accounting I 3(3-0-6)</p> <p>INTMD ACCTG I (<i>For International Business Management major only</i>)</p> <p>Prerequisite: 2601121</p> <p>Cash and internal control; recognition and valuation of receivable; estimation of bad debts; investments; recognition and valuation of inventory; recognition, valuation, and disposition of fixed assets, natural resources, and intangible assets; depreciation, depletion, amortization; current liabilities; long-term debt; stockholders' equity; retained earnings.</p>
2601222	<p>Intermediate Accounting I 3(3-0-6)</p> <p>INTMD ACCTG I (<i>For Accounting major only</i>)</p> <p>Prerequisite: 2601121</p> <p>Cash and internal control; recognition and valuation of receivables; estimation of bad debts; factoring and assignments of receivables; investments; transfer of investments among categories; recognition and valuation of inventory; estimation of inventory; recognition, valuation, and disposition of fixed assets, natural resources, and intangible assets; depreciation, depletion, and amortization; accounting for research and development; impairment of assets.</p>
2601224	<p>Managerial Accounting 3(3-0-6)</p> <p>MNGL ACCTG</p> <p>Prerequisite: 2601121</p> <p>Role of accounting on management; cost concepts and classifications; product costing; job costing; process costing; activity-based costing; full costing and variable costing; cost-volume-profit analysis; analysis of costs for decision making; standard costing and variance analysis; budgeting; responsibility accounting and performance evaluation.</p>

2602313	<p>Management and Organization MGT/ORGANIZATION</p> <p>Nature of organization; managerial process; role of managers and functions of management; planning, organizing, staffing, directing, motivating, and controlling; nature of authority, accountability and responsibility; analysis of managerial roles and the concept of leadership.</p>	3(3-0-6)
2602327	<p>Quantitative Business Analysis QUANT BUS ANAL</p> <p>Principles, theories, quantitative model and their application in business: transportation model, assignment model, network analysis, inventory model, queuing theory, and simulation.</p>	3(3-0-6)
2602344	<p>Production/Operations Management PROD OPER MGT</p> <p>An introduction to the operations in manufacturing and service organizations; facility location; layout; production process; safety management; forecasting; operations planning and control, work measurement, quality management, inventory control management and just-in-time production.</p>	3(3-0-6)
2602370	<p>Comparative International Business Management COMP INTL BUS MGT</p> <p>Prerequisite: 2602371</p> <p>Comparative study of business in foreign countries: investment strategies, business policies, marketing, and practices in international business management.</p>	1(1-1-1)
2602371	<p>Principles of International Business Management PRIN INTL BUS MGT</p> <p>Prerequisite: 2602313</p> <p>Principles and methods of dealing with multinationals; managing multinational companies; models and strategies of multinational corporate management; business functions: international marketing, international finance, comparative management, and international business policy.</p>	3(3-0-6)

2602416	<p>Business Strategy 3(3-0-6)</p> <p>BUSINESS STRATEGY</p> <p>Prerequisite: 2602313</p> <p>Strategy and long-range planning; strategy formulating process; social, economic and political factors affecting strategy, role of a manager as an implementer of strategy.</p>
2603210	<p>Introduction to Statistics 3(3-0-6)</p> <p>INTRO STATISTICS</p> <p>Statistics and its uses in business; characteristics of business data and their collection, elementary probability theory, random variables; hypergeometric, binomial, poisson and normal distributions, sampling distribution; estimation of population mean, variance and proportion, testing hypothesis for one and two populations.</p>
2603330	<p>Business Statistics 3(3-0-6)</p> <p>BUSINESS STAT</p> <p>Prerequisite: 2603210</p> <p>Analysis of variance, simple and multiple regression and correlation, classical time series analysis, index numbers, tests on contingency table, introduction to statistical quality control, non-parametric statistics.</p>
2604271	<p>Business Economics 3(3-0-6)</p> <p>BUSINESS ECONOMICS</p> <p>Prerequisite: 2900111</p> <p>Business objectives; nature of managerial decision making under uncertainty; concepts of profit; demand analysis and forecasting; cost analysis and control; competition, planning, production and production policies; pricing: theory, practices and policies; investment decision: government policies and business decision.</p>

2604361	Business Finance BUSINESS FINANCE Prerequisite: (2601123 or 2601212 or 2601116 and 2604161 or 2601117 and 2604161 or 2601223) Financial statement analysis; financial planning and forecasting; working capital management; principles of risk and return; basics of financial security valuation; sources of funds and cost of capital; capital budgeting; capital structure; payout policy; derivatives securities.	3(3-0-6)
2605311	Principles of Marketing PRIN MKTG Basic concepts in marketing, market and market segmentation, classification of goods and services, marketing functions, institutions and channels, market and the environments, the changing market, consumer's buying behavior and factors affecting consumer demand.	3(3-0-6)
2900111	Economics I ECONOMICS I Price determination by demand and supply; basic concepts of utility theory and indifference curve relating to consumer behavior; basic concepts of production; the theory of production and costs; various forms of market and equilibrium of the firm and industry; a survey of factor markets and factor pricing theories.	3(3-0-6)
3401250	Business Law BUSINESS LAW Meaning, sources, categories and applicability of law; relationship between law and business; sources of business law; introduction to investment law; introduction to contract; significant business contracts; types of business organization; laws on management of business organization, business finance and marketing; dispute settlement in business.	2(2-0-4)

3401260	Taxation Law TAXATION LAW Principles and categories of tax; effects of tax on business; personal income tax; corporate income tax; value added tax; specific business tax; stamp duties; customs duties; excise tax; introduction to tax planning for business.	2(2-0-4)
3405251	International Business Law INTER BUS LAW International law; sources of law on international business law; barrier and elimination of barrier in international business law; World Trade Organization and international trade regulations; public economic law on international business law; international contract; law and contract on foreign investment, international transfer of technology, international trade, international loan; international investment protection; dispute settlement in international business.	2(2-0-4)
5506101	Essential English for Business I ESS ENG BUS I Basic business vocabulary: practice in the four language skills, emphasizing reading for main ideas and details, vocabulary development, sentence and short paragraph writing, and oral communication.	3(2-2-5)

International Business

Major Courses : 30 Credits

Select any language courses (9 credits) as follows: Mandarin, Japanese, French or other languages as designated by the program.

2222001 **Mandarin I** **3(3-0-6)**

MANDARIN I

The sound system of Mandarin; basic syntactic structures; basic vocabulary in everyday life, with emphasis on correct pronunciation; knowledge of 500 Chinese characters.

2222002 **Mandarin II** **3(3-0-6)**

MANDARIN II

(Condition : PRER 2222001 MANDARIN I OR CONSENT OF FACULTY)

Vocabulary on directions, travels, communications; significant Mandarin grammatical structures and sentence patterns, with emphasis on conversation practice; knowledge of 1,000 Chinese characters.

2222003 **Business Chinese** **3(3-0-6)**

BUSINESS CHIN

(Condition : PRER 2222002 MANDARIN II OR CONSENT OF FACULTY)

Basic Mandarin vocabulary and expressions used in domestic and international trade, business and banking; secretarial work and business writing; speaking and writing skills.

2223001 **Japanese I** **3(3-0-6)**

JAP I

Japanese words (approximately 800) and basic sentence patterns; pronunciation, vocabulary usage and greeting expressions.

2223002 **Japanese II** **3(3-0-6)**

JAP II

(CONDITION : PRER 2223001 JP I OR CONSENT OF FACULTY)

Approximately 800 additional words and additional basic sentence patterns; vocabulary usage and expressions in everyday conversation.

2223003 Japanese III 3(3-0-6)

JAP III

(CONDITION : PRER 2223002 JP II OR CONSENT OF FACULTY)

Listening and speaking skills; appropriate fundamental language usage according to Japanese culture.

2231011 Fundamental French I 3(2-2-5)

FUNDAMENTAL FR I

Basic French grammar, vocabulary and expressions used in daily communication.

2231012 Fundamental French II 3(2-2-5)

FUNDAMENTAL FR II

Prerequisite: 2231011

French grammar at an advanced level, vocabulary and expressions used in communication.

2231013 Fundamental French III 3(2-2-5)

FUNDAMENTAL FR III

Prerequisite: 2231012

Practice in listening, speaking, reading and writing complex sentences, with emphasis on vocabulary and expressions concerning French life and culture.

2602376 Logistic and Supply Chain Management 3(3-0-6)

LOG SUP CHAIN MGT

Overview of logistics process; transportation, inventory management, order processing, and customer services; structure and process of supply chain; marketing distribution in supply chain; procurement and manufacturing strategy; network and operational integration; enterprise resource planning; strategy in logistics and supply chain management, international logistics and supply chain management.

2602475 Current Issues in International Business Management 3(3-0-6)

CI INTL BUS MGT

Prerequisite: 2602371

Selected topics of interest in current international business situations, emphasizing management systems, human resources, technology transfer, business negotiations, and foreign investment opportunities.

2602476 Internship in International Business Management 3(0-18-0)

INTS INTL BUS MGT

Prerequisite: 2602371

Internship in business or government agency with responsibility for particular assignments; writing a report.

2604471 International Trade 3(3-0-6)

INTL TRADE

Prerequisite: 2604112

Gain from trade, theory of comparative cost, mercantilism, free trade and protective policies, systems and types of tariff, import and export regulations, foreign exchange and its control, trade agreements, foreign investment, balance of payments, export and import procedures and arrangement for foreign transactions, trade settlement and marine insurance practices.

2604472 International Economics 3(3-0-6)

INTL ECONOMICS

Prerequisite: 2604271

Roles of international trade in national economy; concepts and tools in international trade analysis; determination of international market equilibrium; price mechanism in international trade; international trade and its impacts on national income; income absorption approach to balance-of-payments problems; exchange rate systems and their effects; characteristics and outcomes of tariff policies and other related policies, balance-of-trade and balance-of-payments problems of a developing economy.

2604477 International Financial Management 3(3-0-6)

INTL FIN MGT

Foreign exchange market, fixed and variable exchange rate; foreign exchange control balance of payment adjustment under fixed and variable exchange rate systems; international fund, Euro-Dollar Market and Asian Dollar Market.

2605419 Global Marketing 3(3-0-6)

GLOBAL MKT

Prerequisite: 2605311

Overview of global marketing management; international trade theory; global marketing environment and major institutions; structure and demographics of global markets; culture and global consumer behavior; global marketing strategy; organization and controlling global marketing activities.

International Business

Major Elective Courses : 6 Credits

2602317	New Venture Development NEW VENTURE DEV Prerequisite: 2603330 Concepts and methods in new venture development; forecasting techniques in marketing and finance; marketing research; searching for business opportunities; feasibility study for new venture development; sensitivity analysis; problems and obstacles in new venture development.	3(3-0-6)
2602372	Regional Business Environment and Management REG BUS ENV/MGT Prerequisite: 2602371 Analysis of regional business environment, management systems and styles; comparison of regional environment: economics, politics, culture, social forces and technology; impacts of the environmental differences on management functions, strategies, styles, systems, and their competitive advantages.	3(3-0-6)
2602373	International Business Studies INTL BUS STUD Prerequisite: 2602371 Study and research of business management, problems, and opportunities in Thailand and foreign countries.	3(1-6-2)
2602417	Entrepreneurship ENTREPRENEURSHIP Prerequisite: 2602313 Characteristics of entrepreneur; analysis of entrepreneur's problems and opportunities; investigation of new business opportunities; business plan; concept of selecting business and type of investment; managing a young enterprise for profitability and growth.	3(3-0-6)

2603347	Fundamental Risk Management	3(3-0-6)
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FUND RISK MGT

Prerequisite: 2603210

Concept of risk; risk and utility; analysis of management decision and administrative processes; risk management for individual and businesses; insurance; risk management financing and other risk management approaches; portfolio management; use of financial instruments; special topics in risk management.

2604332 Principle of Investment 3(3-0-6)

PRIN INVESTMENT

Prerequisite: 2604361

Investment process; investment tools; portfolio theory; efficient market theories; security valuation; equity securities analysis; debt securities analysis; alternative investment.

2604420 Current Issues in Finance 3(3-0-6)

CUR ISSUES FIN

Prerequisite: 2604361

Selected topics of interest in current financial management; Thai financial market development and changes including major financial institutions; relationships between local corporate financial management and globalization in financial market.

2605320 Current Issues in Marketing 3(3-0-6)

CUR ISSUES MKTG

Prerequisite: 2605311

Selected topics of interest in current marketing situations emphasizing marketing and the environment of marketing in Thailand and foreign countries.

Financial Analysis and Investment

Major Courses : 30 Credits

2604234	Financial Markets and Institutions FIN MKT/INST Structure and roles of financial markets; functions and classification of financial markets; types and services of financial institution: commercial bank, investment bank, money markets, capital markets, currency markets, mutual funds, insurance company; regulations and government policies related to the development of financial markets.	3(3-0-6)
2604313	Financial Econometrics FIN ECONOMETRICS Prerequisite: 2603330 Concepts of econometrics and its application in finance; statistical properties of financial variables; application of regression analysis in finance; analyzing and interpreting results from regression; diagnostic testing; analyzing and interpreting qualitative financial variables in regression models.	3(3-0-6)
2604332	Principle of Investment PRIN INVESTMENT Prerequisite: 2604361 Investment process; investment tools; portfolio theory; efficient market theories; security valuation; equity securities analysis; debt securities analysis; alternative investment.	3(3-0-6)
2604334	Principle of Equity Analysis PRIN EQUITY ANAL Prerequisite: 2604332 Fundamental analysis; market efficiency; market anomalies; discounted cash flow model; relative valuation models; economic value added; market value added; technical analysis; alternative investment analysis; real estate investment	3(3-0-6)
- 19 -		
2604421	Ethics for Financial Professional ETHIC FIN PROF Standard practices in professional and ethical manner.	1(1-0-2)

2604463	Analysis of Financial Reports ANAL FIN REPORTS Prerequisite: 2604361 Use of techniques and methods for financial statement analysis; financial structure; financial analysis report preparation; financial analysis of various businesses such as banking, finance, insurance, commerce and industry.	3(3-0-6)
2604467	Advanced Business Finance ADV BUS FINANCE Prerequisite: 2604361 Investment decisions under certainty and uncertainty; multi-period investment decisions; capital budgeting techniques; cost of equity estimation; agency conflicts; capital structure theories; dividend policy; initial public offerings; follow-on equity issuance; mergers and acquisitions; joint ventures.	3(3-0-6)
2604477	International Financial Management INTL FIN MGT Mechanisms in international financial markets; determination of exchange rate systems; international financial system; parity theories between exchange rates and various macroeconomic variables; exchange rate risk management; sources of international fund.	3(3-0-6)
2604481	Financial Derivatives FIN DEV Prerequisite: 2604332 Types of financial derivatives: futures contracts and options contracts; roles and functions of derivative markets; trading and mechanisms of futures markets; pricing models for futures contracts; applications of futures contracts in risk management; features of option-based derivatives; trading strategies for option contracts; option pricing models; Binomial model and Black-Scholes model; applications of options in risk management	3(3-0-6)
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2604492	Computer Applications in Financial Management COMP APPLN FIN MGT Prerequisite: 2604361	3(3-0-6)

Concepts and methods of computer applications in financial management; process of constructing and maintaining financial information systems; financial simulation; considering financial alternatives under various assumptions; computer application in financial planning and strategies, cash flow, budgeting, financial monitoring and control; securities analysis and portfolio management.

2604493 Advanced Topics in Finance 2(2-0-4)
ADV TOPICS FIN
Prerequisite: 2604467
In-depth analysis of problems and issues in advanced financial management; development and changes in financial markets and advanced financial theories; financial research.

Financial Analysis and Investment

Major Elective Courses : 6 Credits

2604314 Bank Management 3(3-0- 6)
BANK MGT
Structure and evolution of the banking industry; fundamentals of the banking system; commercial bank regulation and central bank policies; analysis of commercial banks' financial statements; noninterest income and expense management; risk analysis and management for commercial bank; interest rate risk management; uses of interest rate derivatives; concepts of liquidity management; process of commercial and consumer loan approval; concepts of BASEL rules.

2604373 Money and Banking 3(3-0-6)
MONEY/BANKING

Nature, functions and importance of money in an economic system; monetary policies; Graham's law; credit and credit instruments; history, nature and functions of commercial banks; banking system; money supply creation and destruction; management of bank funds; commercial bank liquidity; central banking; value of money theory; roles of central banks in money supply and price stability; international monetary system.

2604420 Current Issues in Finance 3(3-0-6)

CUR ISSUES FIN

Prerequisite: 2604361

Selected topics of interest in current financial management; Thai financial market development and changes including major financial institutions; relationships between local corporate financial management and globalization in financial market.

2604433 Real Estate Finance 3(3-0-6)

REAL ESTATE FIN

Prerequisite: 2604361

Real estate business and its related legal; financial principles in real estate business operations: time value of money, risk and uncertainty in real estate investment analysis, internal rate of return, tax issues, source of fund and feasibility analysis of real estate projects.

2604434 Venture Capital 3(3-0-6)

VENTURE CAP

Venture investment strategy development; venture capital partnership structure design; capital raising; investment opportunity evaluation; investment structuring; initial negotiation, and follow-up; working with venture portfolio companies; role of board of directors; investments problems; exit strategies; portfolio management; stages of investment, and leveraged buyouts

2604465 Credit Management 3(3-0-6)

CREDIT MANAGEMENT

Prerequisite: 2604361

Nature and scope of credit management; organization structure of credit department; types of credit, credit instruments, and collateral; credit risk; consumer credit management; commercial credit management; financial institution credit management; investigation and analysis of credit risk; 5 C's policy; credit limits; collection policies and practices; credit control and follow-up.

2604468 Feasibility Study and Project Evaluation 3(3-0-6)

FEAS STUD/PROJ EVA

Prerequisite: 2604361

Meaning of project and project evaluation; methods of project study; environmental effects on feasibility study; project feasibility analysis in management, production, marketing, finance, and economics; criteria for decision making; report preparation of feasibility studies; project monitoring and evaluation.

2604472 International Economics 3(3-0-6)

INTL ECONOMICS

Prerequisite: 2604271

Roles of international trade in national economy; concepts and tools in international trade analysis; determination of international market equilibrium; price mechanism in international trade; international trade and its impacts on national income; income absorption approach to balance-of-payments problems; exchange rate systems and their effects; characteristics and outcomes of tariff policies and other related policies, balance-of-trade and balance-of-payments problems of a developing economy.

2604482 Fixed Income Security Analysis 3(3-0-6)
FIX INC SEC ANAL

Prerequisite: 2604332

Types and characteristics of fixed-income securities; roles of fixed-income markets; risks associated with investing in fixed-income securities; fixed income security pricing; analysis of price volatility in fixed-income securities; structure of interest rates; fixed-income securities from securitization; objectives and investment process of fixed-income security portfolios; strategies in fixed income security portfolio management.

Accounting

Major Courses : 33 Credits

2601223 Intermediate Accounting II 3(2-3-4)

INTMD ACCTG II

Prerequisite: 2601222

Evolution of accounting and professional accounting institutions; conceptual framework; presentation of financial statements; recognition of revenues and expenses; current liabilities; long-term debt; contingencies; events after statement of financial position date; trouble debt restructuring; stockholders' equity; concept on equity; retained earnings; stock rights; treasury stock; earnings per share; financial reporting disclosure; accounting changes; accounting errors.

2601225 Cost Accounting 3(3-0-6)

COST ACCOUNTING

Prerequisite: 2601121

Role of cost accounting on management; cost allocation concepts; cost accounting under job order, process and standard costing systems; cost accounting for material, labor, factory overhead, joint products and by-products; scrap, spoilage and defective goods.

2601226	Accounting Information System AIS Prerequisite: 2601121 and 2602241 Nature of accounting information systems; elements and procedures of accounting information system; principles of system analysis and design; accounting information systems and control of basic business cycles: sales and cash collections, purchasing and cash disbursements, production cycle, inventory system, human resource management and payroll systems, general ledger and reporting cycle.	3(3-0-6)
2601227	Taxation TAXATION Prerequisite: 2601223 Principles and types of taxation: personal income tax, corporate income tax, custom duty, and property tax; preparation of accounting records, forms and reports for payments of personal income tax, corporate income tax, value-added tax, special business tax, and withholding tax under the provision of the Revenue Code with emphasis on practical problems; difference between generally accepted accounting principles and Revenue Code.	3(3-0-6)
2601322	Auditing AUDITING Prerequisite: 2601223 General knowledge of auditing; audit objective and scope; legal provisions on auditing; ethics and responsibilities of auditors; professional auditing standards; internal control; audit planning; auditing technique; audit evidence; sampling; verification of revenues, expenses, assets, liabilities and owners' equity; audit reports.	3(3-0-6)
2601323	Advanced Accounting	3(3-0-6)

ADV ACCTG I

Prerequisite: 2601223

Head office and branch accounting; accounting for business combinations; preparation of consolidated financial statements between parents and subsidiary companies; accounting for foreign currency translations.

2601423 Advanced Accounting II 3(3-0-6)

ADV ACCTG II

Prerequisite: 2601223

Accounting for consignment sales, installment sales, leases and long-term construction, and fund accounting; accounting for specialized business: joint ventures, hire purchase, real estate business, and non-profit organizations; accounting for financial instruments; accounting for deferred tax; interim financial statements.

2601426 EDP/IS Audit 3(3-0-6)

EDP/IS AUDIT

Prerequisite: 2601226 and 2601322

Impact of using computerized accounting systems on auditing; general and application control; computer fraud and crimes; evaluation of internal controls of computerized accounting systems; compliance tests of systems; substantive tests; using computer software to perform analytical review; audit program and techniques for computerized accounting systems.

2601429 Financial Reporting and Analysis 3(3-0-6)

FIN REPORT & ANAL

Prerequisite: 2601223 and 2604361

Foundation for financial reporting analysis; impact of generally accepted accounting principles on financial analysis; tools and techniques of financial analysis; analysis of consolidated financial statements and single financial statements; proforma financial statements; firm valuation; financial analysis of various businesses.

2601497 Seminar in Accounting 3(3-0-6)
SEM ACCTG
Prerequisite: 2601423
Problems and current issues in accounting; application and integration of accounting for business decision making and management

Accounting

Major Elective Courses : 6 Credits

2601228 Internship in Accounting 1(0-6-0)
INTERN ACCTG
Prerequisite: 2601223
Internship in Accounting in private or public sectors.

2601324 Profit Planning and Control 3(3-0-6)
PROFIT PLAN & CTR
Prerequisite: 2601225
Strategic planning; roles of profit planning and control; objectives and principles of planning and control; techniques in profit planning and control; budget preparation for trading, manufacturing and service businesses; behavioral aspects of budgeting; management control report and variance analysis; profitability analysis by product, business unit, customer and channel distribution.

2601325 Principles and Techniques for Internal Auditing 3(3-0-6)
PRIN TECH INT AUD
Principles of internal audit; management of the internal audit assignments; practice and techniques for internal audit; computer audit; operational audit; writing an audit manual; audit committee; prevention and detection of fraud.

2601326 Analysis and Design of Accounting Data Base 3(2-2-5)
ANAL & DSGN ACCT DB
Prerequisite: 2601226
Analysis of accounting information requirements and reports of various business cycles; types of data base structure: hierarchical, network, and relational; tools for data base analysis and design, entity relationship diagram and software for analysis and system design; issues in designing data base.

- 2601327** **Advanced Accounting Information System** **3(2-2-5)**
ADV AIS
Prerequisite: 2601226
Impact of emerging technologies on accounting profession and business practices; EDI and web-base accounting system; future trend of accounting information system.
- 2601328** **ERP Software** **3(2-2-5)**
ERP SOFTWARE
Prerequisite: 2601226
Applications of widely used commercial ERP software; nature of enterprise information architecture; business process reengineering; customization and implementation of enterprise software emphasizing financial accounting module.
- 2601424** **International Accounting** **3(3-0-6)**
INTL ACCTG
Prerequisite: 2601123
A study of the problems in financial accounting, managerial accounting and auditing faced by international enterprises operating in countries with different economic, social, cultural, political and legal conditions; analysis of accounting variations and their fundamental causes; effects of foreign currency translation on accounting; effort of international professional organization in developing the accounting profession.
- 2601428** **Advanced Auditing** **3(3-0-6)**
ADVANCED AUDITING
Prerequisite: 2601322
Ethical issues in auditing; applications of auditing techniques in various audit situations; statistical sampling in auditing; working paper preparations; auditor's reports; problems and cases.

Elective Courses : 6 Credits

Select from the following subjects or from the Major Elective Courses offered in other majors.

2602323	Business Research BUSINESS RESEARCH Prerequisite: 2603330 Managerial uses of business research, determination of situations requiring research, theoretical concepts, appraisal of alternative research methods and analysis of obtained data for decision making.	3(3-0-6)
2602333	Business Psychology BUS PSYCHO History and value of business psychology; motivation; working conditions; environment and work role of psychology in assessment, recruitment and selection of personnel, job analysis, performance evaluation, learning and training, mental health and work, and basic knowledge of consumer behavior.	3(3-0-6)
2602336	Quality and Productivity Management QUAL/PROD MGT Prerequisite: 2602344 Concepts of quality management; policies and processes of quality management; international standards of quality; statistical quality control; definitions of productivity; types of productivity; productivity cycle; measurement and evaluation of productivity; techniques in developing productivity; relationship between quality management and productivity management.	3(3-0-6)
2602396	CEO Business Experience CEO BUS EXP Issues and experiences in business; and business examples by CEOs.	3(3-0-6)

- 2602399** **Managing Organization and Change and Innovation** **3(3-0-6)**
MNG ORG CHG INNO
Prerequisite: 2602313
Concepts of organization changes; process of change; internal and external change response; managing change resistance; organization development; entrepreneurship; creativity development; concepts and development of organization innovation.
- 2602444** **Development of Information Systems for Electronic Commerce** **3(3-0-6)**
DEV ELECT COM
Concepts of Information system development for electronic commerce; software packages used in electronic commerce development; data in electronic commerce system; data security technology; current issues in information technology supporting electronic commerce.
- 2602474** **Business Management in Asian Countries** **3(3-0-6)**
BUS MGT ASIAN COUN
Prerequisite: 2602371
Asian business environment, philosophy, culture, beliefs, and ways of life that affect Asian management styles of Asian enterprises; problems and opportunities of foreign corporations in Asian countries, especially in Asian newly industrialized countries.
- 2603244** **General Principles of Insurance** **3(3-0-6)**
GEN PRIN INSURANCE
Risk and risk management; insurance, types of insurance, principles of insurance contract, insurance statutes, different kinds of life insurance and non-life insurance.

- 2605314 Consumer Behavior 3(3-0-6)**
CONSUMER BEHAVIOR
Prerequisite: 2605311
Relationships between consumer behavior and marketing management; models of consumer behavior, variables influencing the purchasing decision; analysis of consumer behavior from the points of view of psychology, sociology, anthropology and economics.
- 2605325 Brand and Product Management 3(3-0-6)**
BRAND PROD MGT
Prerequisite: 2605311
Target market selection; definitions of brand; brand positioning; brand building strategies; brand management; integrating brand with marketing mix; brand evaluation; meaning of products; types of products; product management; product strategies; new product development process; issues in brand and product management and corrections; ethics in brand building and product management.
- 2605410 Integrated Marketing Communication 3(3-0-6)**
INT MKT COMM
Prerequisite: 2605311
Meanings; integrated marketing communications process; benefits of marketing communications; the marketing promotional mix; budgeting for marketing promotional activities; advertising; media selection for advertising; sales promotion; public relations; measuring marketing promotional effectiveness; personal selling and sales management; ethics in marketing communications.
- 2605425 Marketing Strategy 3(3-0-6)**
MKT STRATEGY
Prerequisite: 2605325 2605410 2605412 and 2605452 or by consent of faculty
Meanings, roles, and importance of marketing strategies for business competition; analysis of internal and external environments; integration of marketing functions with other business functions; formulating marketing mix strategies.

2605481	Marketing Research MARKETING RESEARCH Prerequisite: 2603330 and 2605311 Marketing management background, marketing research content and strategy, research design and strategy, types of information and sources of error in information from respondents, the means of obtaining information from respondents, measurement and scaling in marketing research, sampling of respondents, the field force, research presentation, follow-up and research process evaluation.	3(3-0-6)
3401452	Seminar in Business Law SEM IN BUS LAW Prerequisite: 3401250 and 3405251 Problems and current issues in business law and international business transactions.	2(2-0-4)
3401461	Seminar in Tax SEM IN TAX Prerequisite: 3401260 Problems and current issues in tax law.	2(2-0-4)

Free Elective Courses : 6 Credits

Select any two subjects at the university level that are taught in English.

