



MSME BUSINESS SCHOOL
ASSUMPTION UNIVERSITY

MSME Undergraduate Programs

**This document is for
BACHELOR OF ACCOUNTANCY
B.Acc. Degree only.
For 67X-XXXX onwards**

CURRICULUM

B.Acc. Degree:

Curriculum Structure

B.Acc. Degree (Total 136 credits)

Requirements	Number of Courses	Number of Credits
General Educational Courses	8	24
Language Courses	4	12
Social Science Courses	2	6
Elective Courses	2	6
Specialized Courses	38	106
Business Core Courses	20	52
Major Required Courses	15	45
Concentration Courses		
Plan A: Accounting Profession Concentration / or	3	9
Plan B: Business Concentration		
Free Elective	2	6
Total	48	136

General Education Courses **24 Credits**

Language Courses **12 Credits**

BG 1001	English I	3 (2-3-6)
BG 1002	English II	3 (2-3-6)
BG 2000	English III	3 (2-3-6)
BG 2001	English IV	3 (2-3-6)

Social Science Courses **6 Credits**

GE 2202	Ethics	3 (3-0-6)
LLB1501	Business Law	3 (3-0-6)

GE Elective Courses **6 Credits**

Specialized Courses 106 Credits

Business Core Courses

		52 credits
BBA 1110	Seminar in Business I	1 (1-0-2)
BBA 1120	Seminar in Business II	1 (1-0-2)
BBA 2110	Seminar in Business III	1 (1-0-2)
BBA 2120	Seminar in Business IV	1 (1-0-2)
BBA 1111	Business Essential: A Design Thinking Approach	3 (3-0-6)
BBA 1112	Digital Literacy	3 (2-2-5)
BBA 1113	Mathematics for Business	3 (3-0-6)
BBA 1114	Microeconomics	3 (3-0-6)
BBA 1121	Marketing in Practice	3 (3-0-6)
BBA 1122	Statistics for Business	3 (3-0-6)
BBA 1124	Macroeconomics	3 (3-0-6)
BBA 1125	Fundamentals of Financial Accounting	3 (3-0-6)
BBA 2111	Navigating Global Business Environment	3 (3-0-6)
BBA 2112	Data Analytics Essentials	3 (2-2-5)
BBA 2113	Intercultural Communication and Negotiation	3 (3-0-6)
BBA 2114	Financial Environment and Financial Planning	3 (3-0-6)
BBA 2115	Fundamentals of Managerial Accounting	3 (3-0-6)
BBA 2124	Corporate Finance Management	3 (3-0-6)
BBA 3111	Business Research	3 (3-0-6)
BBA 4111	Entrepreneurship	3 (3-0-6)

Major Required Courses 45 credits

(Passing Grade is C)

BAC 3602	Intermediate Accounting I <i>(Prerequisite: BBA 1125)</i>	3 (3-0-6)
BAC 3603	Intermediate Accounting II <i>(Prerequisite: BBA 1125)</i>	3 (3-0-6)
BAC 3608	Financial Report and Financial Statement Analysis <i>(Prerequisite: BBA 2115, BBA 2124)</i>	3 (3-0-6)
BAC 3614	Taxation I <i>(Prerequisite: LLB 1501)</i>	3 (3-0-6)

BAC 3615	Taxation II <i>(Prerequisite: BBA1125, BAC 3614)</i>	3 (3-0-6)
BAC 3632	Cost Accounting <i>(Prerequisite: BBA 2115)</i>	3 (3-0-6)
BAC 3643	Auditing <i>(Prerequisite: BAC 3602 or BAC3603)</i>	3 (3-0-6)
BAC 3644	Internal Control and Internal Audit <i>(Prerequisite: BAC3602 or BAC3603)</i>	3 (3-0-6)
BAC 4607	Advanced Accounting I <i>(Prerequisite: BAC3602, BAC3603)</i>	3 (3-0-6)
BAC 4608	Advanced Accounting II <i>(Prerequisite: BAC3602, BAC3603)</i>	3 (3-0-6)
BAC 4611	Seminar in Accounting <i>(Prerequisite: BAC4607)</i>	3 (3-0-6)
BAC 4616	Business and Accounting Profession Ethics <i>(Prerequisite: BAC3644)</i>	3 (3-0-6)
BAC 4646	Accounting Information Systems <i>(Prerequisite: BAC3643, BAC3644)</i>	3 (3-0-6)
BAC 4647	Accounting Software Packages <i>(Prerequisite: BAC4646)</i>	3 (3-0-6)
BAC 4648	IT Auditing <i>(Prerequisite: BAC 3643, BBA 2112)</i>	3 (3-0-6)

Concentration Courses 9 credits

Concentration Courses

Students must choose one of the two following plans

Plan A: Major Concentration Courses OR	9 Credits
Plan B: Business Concentration Courses	9 Credits

PLAN A – Major Concentration Courses 9 Credits

Students must choose one of the five following tracks as their major concentration courses and choose 3 out of 4 courses.

Track A: Auditing	9 Credits
OR Track B: Financial Accounting	9 Credits

OR Track C: Management Accounting and Control	9 Credits
OR Track D: Accounting Information Management Systems	9 Credits
OR Track E: Others	9 Credits

Track A: Auditing

BAC 4641	Problems in Auditing <i>(Prerequisite: BAC 3643)</i>	3 (3-0-6)
BAC 4643	Seminar in Auditing <i>(Prerequisite: BAC 4641)</i>	3 (3-0-6)
BAC 4645	Forensic Accounting and Fraud Auditing <i>(Prerequisite: BAC 3643, BAC 3644)</i>	3 (3-0-6)
BAC 4669	Accounting Internship <i>(Senior, Credits earned more than 100 credits)</i>	3 (135 Hours)

Track B: Financial Accounting

BAC 4605	International Accounting <i>(Prerequisite: BBA1125, BBA2115)</i>	3 (3-0-6)
BAC 4609	Accounting Theory <i>(Prerequisite: BAC3602, BAC3603)</i>	3 (3-0-6)
BAC 4612	Accounting for Specific Enterprises <i>(Prerequisite: BAC3602, BAC3603)</i>	3 (3-0-6)
BAC 4669	Accounting Internship	3 (135 Hours)

Track C: Management Accounting and Control

BAC 3633	Cost Management <i>(Prerequisite: BAC3632)</i>	3 (3-0-6)
BAC 3629	Profit Planning and Control <i>(Prerequisite: BBA2115)</i>	3 (3-0-6)
BAC 4634	Seminar in Management Accounting <i>(Prerequisite: BAC3633)</i>	3 (3-0-6)
BAC 4669	Accounting Internship	3 (135 Hours)

Track D: Accounting Information Management System

BAC 4652	Accounting Information System Analysis and Design for ERP Program <i>(Prerequisite: BAC 4646)</i>	3 (3-0-6)
BAC 4653	Accounting Information System Development and Implementation <i>(Prerequisite: BAC 4646)</i>	3 (3-0-6)

BAC 4654	Data Analytics and Automation in Accounting Information System <i>(Prerequisite: BAC 4646)</i>	3 (3-0-6)
BAC 4655	Seminar in Accounting Information System <i>(Prerequisite: BAC 4646)</i>	3 (3-0-6)

Track E: Others

Students pursuing Track E must select three major elective courses.

BAC 3633	Cost Management	3 (3-0-6)
BAC 3626	Hotel Accounting	3 (3-0-6)
BAC 3629	Profit Planning and Control	3 (3-0-6)
BAC 4605	International Accounting	3 (3-0-6)
BAC 4609	Accounting Theory	3 (3-0-6)
BAC 4634	Seminar in Management Accounting	3 (3-0-6)
BAC 4641	Problems in Auditing	3 (3-0-6)
BAC 4643	Seminar in Auditing	3 (3-0-6)
BAC 4645	Forensic Accounting and Fraud Auditing	3 (3-0-6)
BAC 4612	Accounting for Specific Enterprises	3 (3-0-6)
BAC 4614	Tax Planning	3 (3-0-6)
BAC 4615	Seminar in Taxation	3 (3-0-6)
BAC 4652	Accounting Information System Analysis and Design for ERP Program	3 (3-0-6)
BAC 4653	Accounting Information System Development and Implementation	3 (3-0-6)
BAC 4654	Data Analytics and Automation in Accounting Information System	3 (3-0-6)
BAC 4655	Seminar in Accounting Information System	3 (3-0-6)
BAC 4669	Accounting Internship	3 (135 Hours)

PLAN B – Business Concentration Courses 9 Credits

Students pursuing PLAN B must select a concentration in other business areas, and must choose 3 out of 4 courses

Management Information Systems

BDM 3202	Digital Commerce	3 (2-2-5)
BDM 3208	Enterprise Resource Planning	3 (2-2-5)
BDM 3404	Data Structures and Algorithm	3 (2-2-5)
BDM 3405	Database Systems	3 (2-2-5)

Finance

BFR 2231	Business Strategic Analysis and Sustainable Finance	3 (3-0-6)
BFR 3231	Investment Strategy and Valuation	3 (3-0-6)
BFR 3232	Financial Modeling and Analysis	3 (3-0-6)
BFR 3131	Investment Management and Analysis	3 (3-0-6)

Hospitality and Tourism Management

BHT 3211	Gateway to Service Industry	3 (3-0-6)
BHT 3212	Food Service Management	3 (3-0-6)
BHT 3213	Talent Management in Hospitality and Tourism	3 (3-0-6)
BHT 4301	Information Technology in Hospitality and Tourism	3 (3-0-6)

Marketing

BMK 3211	Brand Driven Innovation	3 (3-0-6)
BMK 3212	Integrated Marketing Communications	3 (3-0-6)
BMK 3311	Content Marketing	3 (3-0-6)
BMK 3412	Experiential Marketing	3 (3-0-6)

Study Plan

For those earning the B.Acc. degree

First Year		
First Semester		
Course Code	Course Title	Credits
BG14031	Professional Ethic Seminar I	0
ELE 1001	Communication English I	3
BBA 1110	Seminar in Business I	1
BBA 1111	Business Essentials: A Design Thinking Approach	3
BBA 1112	Digital Literacy	3
BBA 1113	Mathematics for Business	3
BBA 1114	Microeconomics	3
	One General Education Elective Course (1/2)	3
Total		19
Second Semester		
Course Code	Course Title	Credits
BG14032	Professional Ethic Seminar II	0
ELE 1002	Communication English II <i>(Prerequisite: ELE 1001)</i>	3
BBA 1120	Seminar in Business I	1
BBA 1121	Marketing in Practice <i>(Prerequisite: BBA 1111)</i>	3
BBA 1122	Statistics for Business	3
BBA 1124	Macroeconomics	3
BBA 1125	Fundamentals of Financial Accounting	3
LLB 1501	Business Law	3
Total		19

Study Plan

For those earning the B.Acc. degree

Second Year

First Semester

Course Code	Course Title	Credits
BG14033	Professional Ethic Seminar III	0
ELE 2000	Academic English <i>(Prerequisite: ELE 1002)</i>	3
BBA 2110	Seminar in Business III	1
BBA 2111	Navigating Global Business Environment	3
BBA 2112	Data Analytics Essentials <i>(Prerequisite: MA 1112)</i>	3
BBA 2113	Intercultural Communication and Negotiation <i>(Prerequisite: BBA 1123)</i>	3
BBA 2114	Financial Environmental and Financial Planning	3
BBA 2115	Fundamentals of Managerial Accounting <i>(Prerequisite: BBA 1125)</i>	3
Total		19

Second Semester

Course Code	Course Title	Credits
BG14034	Professional Ethic Seminar IV	0
ELE 2001	Advanced Academic English <i>(Prerequisite: ELE 2000)</i>	3
BBA 2120	Seminar in Business IV	1
BBA 2124	Corporate Finance Management <i>(Prerequisite: BBA 2114 and BBA 1113)</i>	3
BAC 3602	Intermediate Accounting I <i>(Prerequisite: BBA 1125)</i>	3
BAC 3614	Taxation I <i>(Prerequisite: LLB 1501)</i>	3
BAC 3632	Cost Accounting <i>(Prerequisite: BBA 2115)</i>	3
GE 2202	Ethics	3
Total		19

Study Plan

For those earning the B.Acc. degree

Third Year

First Semester

Course Code	Course Title	Credits
BAC 3603	Intermediate Accounting II <i>(Prerequisite: BBA 1125)</i>	3
BAC 3608	Financial Reporting and Analysis <i>(Prerequisite: BBA 2115, BBA 2124)</i>	3
BAC 3615	Taxation II <i>(Prerequisite: BAC 3614)</i>	3
BAC 3643	Auditing <i>(Prerequisite: BAC 3602 or BAC 3603)</i>	3
BBA 3111	Business Research <i>(Prerequisite: BBA 1122)</i>	3
	One General Education Elective Course (2/2)	3
Total		18

Second Semester

Course Code	Course Title	Credits
BAC 3644	Internal Control and Auditing <i>(Prerequisite: BAC 3602 or BAC 3603)</i>	3
BAC 4607	Advanced Accounting I <i>(Prerequisite: BAC 3602, BAC 3603)</i>	3
BAC 4608	Advanced Accounting I <i>(Prerequisite: BAC 3602, BAC 3603)</i>	3
BAC 4616	Business and Accounting Profession Ethics <i>(Prerequisite: BAC 3602 or BAC 3603)</i>	3
BAC 4646	Accounting Information System <i>(Prerequisite: BAC 3643 or BAC 3644)</i>	3
	Free Elective Course (1/2)	3
Total		18

Study Plan

For those earning the B.ACC. degree

Fourth Year

First Semester

Course Code	Course Title	Credits
BAC 4611	Seminar in Accounting <i>(Prerequisite: BAC 4607)</i>	3
BAC 4647	Accounting Software Package <i>(Prerequisite: BAC 4646)</i>	3
BAC 4648	IT Auditing <i>(Prerequisite: BAC 3643)</i>	3
BBA 4111	Entrepreneurship <i>(Prerequisite: Senior Standing and 118 credits)</i>	3
	One Major Elective Course (1/3)	3
	One Major Elective Course (2/3)	3
Total		18

Second Semester

Course Code	Course Title	Credits
	One Major Elective Course (3/3)	3
	Free Elective Course (2/2)	3
Total		6

Free Elective Courses



Announcement MSME Academic Advising (For Student ID 67X onwards)



Martin de Tours School of Management and Economics (MSME) students are **NOT** allowed to enroll the following subjects as **free elective courses**:-

Subject Code	Subject Name	Subject Code	Subject Name
ACT 1601	Fundamentals of Financial Accounting	BEC 1101	Microeconomics I
ACT 1602	Fundamentals of Financial Accounting	BEC 1201	Macroeconomics I
BAC 1103	Fundamentals of Financial Accounting	BEC 2200	Introduction to Economics
BAC 1601	Fundamentals of Financial Accounting	BG 1301	Fundamentals of Statistics
BAC 1602	Fundamentals of Financial Accounting I	BG 1400	Business Law I
BAC 1603	Fundamentals of Financial Accounting II	BG 1401	Business Law II
BAC 1621	Accounting for Economists	ECO 2202	Macroeconomics
BBA 1002	Microeconomics	ECO 2531	Principles of Microeconomics
BBA 1004	Essential Marketing for Entrepreneurs	ECO 2541	Principles of Macroeconomics
BBA 1005	Essential Finance for Entrepreneurs	GE 1101	Thai Civilization
BBA 1006	Essential Economics for Entrepreneurs	GE 1103	Thai Historical Perspectives
BBA 1007	Data Analytics for Entrepreneurs	GE 1203	Society, Politics and Economics
BBA 1014	The Art of Data for Business	GE 1207	Fundamental Psychology
BBA 1020	Design Thinking Essentials	GE 1403	Thai Language for Professional Communication (For Thai students)
BBA 1021	Design Thinking Workshop	GE 1404	Thai Culture and Tradition
BBA 1022	Building CEO and Leadership Essentials	GE 1405	Thai Language and Culture (for International students)
BBA 1023	Building CEO and Leadership Workshop	GE 1408	Thai usage (for students who graduated from international schools)
BBA 1024	Entrepreneurial Marketing Essentials	GS 1108	Applied Mathematics
BBA 1025	Entrepreneurial Marketing Workshop	MA 1000	Business Mathematics and Statistics
BBA 1028	The Art of Data Essential	SA 1201	Statistics I
BBA 1029	The Art of Data Workshop	SA 2200	Statistics II
BBA 2001	Human Behavior		

In addition to the above courses, students are not allowed to enroll in courses from previous curriculum of the Martin de Tours School of Management and Economics unless they have obtained a written permission from the School. These courses are designated with the following letter codes: ACT, BIS, ECO, FIN, HTM, IBM, IDM, IML, INS, MGT, MIS, MKT, and REM.

Updated as of Jun 4, 2024

Announced by Academic Advising Center (Martin de Tours School of Management and Economics)



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