

1. Unit Code and Name of the Unit IAC 103 Principles of Management Accounting	
2. Credits 3 Credits (3-0-6)	
3. Courses International Business, Bachelor of International Business	
4. Teacher responsible for the courses and responsible for the unit <div> <div>Dr. Srisongruk Prohmvitak</div> <div>Assoc. Prof. Dr. Kanitsorn Terdpaopong</div> </div> <div> <div>Director of International Business</div> <div>Lecturer</div> </div>	
5. Term/Year Term 1/2025	
6. Pre-requisite) (If any) None	
7. Co-requisites (If any) None	
8. Venue of study International College, Rangsit University	
9. Date of latest revision 9 January 2026	

Section 2:
Actual course implementation compared with teaching plan

1. Number of actual teaching hours compared with teaching hours specified in teaching plan

Topics	Number of teaching and tutorial hours in the plan	Number of actual teaching and tutorial hours	Reasons (when the number of hours discrepancy is more than 25%)
Every topic written on the teaching plan	45 hours	45 hours	-

2. Topics that were unable to teach as stated in the teaching plan

Topics that were not able to teach as planned	Significance of the topics to be overall course effectiveness	Plans for compensation
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3. Effectiveness of the teaching methods specified in the course specification

Learning outcomes	Details	Teaching methods specified in course specification	Effectiveness		Problems of the teaching methods	Suggestions for Improvement
			Yes	No		
1. Moral and Ethics	ethical academic behaviour	Lecture and At the beginning of the class instructor will go over with the syllabus which included the rules and regulations of academic concerns of Rangsit University and rules and regulations of the class , included the rules and regulations of examination.	✓		Some students had a problem to be punctual when coming to class. They came late and unable to understand fully the content of the teaching.	Marks will be given for attendance and class participation.
2. Knowledge	Students must be exposed to the foundation theories inherent in the accounting field, principles, important component of Accounting principles, basic financial accounting, source of information, benefits of accounting systems, and accounting in daily-life	Lecture and using exercise and case study in class using problem based learning and students center	✓		The students have a moderate level of fundamental accounting knowledge such as depreciation techniques and etc.	Urge them to revise some basic topics that they learnt before.

Learning outcomes	Details	Teaching methods specified in course specification	Effectiveness		Problems of the teaching methods	Suggestions for Improvement
			Yes	No		
	including principles and development process of accounting system, ethics and moral					
3. Cognitive Skills	Students should be able to analyze problems, apply critical thinking and reasoning, and integrate knowledge from theories and practical training to provide creative solutions, alternative solutions, and determine the factors affecting implementation	Teaching methods - Case study - Exercise Observe the behavior during classes and provide more understanding through lectures	✓		The students did able to answer the questions in the exercise, but find it difficult when it comes to a different set of questions.	Try to incorporate the critical thinking skills, to make the students able to be flexible and mature in thinking.
4. Interpersonal skills and responsibilities	4.1 Expected outcome on interpersonal skills and responsibilities Students should develop team skills, both as a group member and group leader,	Teaching methods Group work and group discussion	✓		The students able to do well in the assignment, but the situation is a bit different when in the final exam.	Encourage reading and exercising atmosphere in class to make the students familiar with this kind of situation.

Learning outcomes	Details	Teaching methods specified in course specification	Effectiveness		Problems of the teaching methods	Suggestions for Improvement
			Yes	No		
	and be able to adapt themselves to different situations. (4.1) Students must be taught personal responsibility both to oneself and others and continuously strive towards self-improvement. (4.3)					
5. Numerical analysis, Communication and Information Technology Skills	5.1 Expected outcome on Numerical Analysis, Communication and Information Technology Skills Students should be able to effectively communicate business information in both oral and written formats for clear understanding. (5.2)	Teaching methods Presentation Exercise	✓		<ul style="list-style-type: none"> - Basic numerical analysis is on average - Communications skill in English is at a moderate level 	Provide more exercises to the students and try to make them better understand the question by explaining word by words during class

4. Suggestions for improvement of teaching methods

None

Section 3: Course Outcomes

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| 1. | Number of registered students | 45 | Students |
| 2. | Number of registered students at the end of semester | 45 | Students |
| 3. | Number of students who withdrew (W) | 0 | Students |
| 4. | Grade distribution | 2.84 | |

Grade	Number of students	Percentage
A	14	31.11
B+	7	15.56
B	8	17.78
C+	3	6.67
C	1	2.22
D+	8	17.78
D	2	4.44
F	2	4.44
I		-
W		-
Total	45	100.00
Class GPA	2.84	

5. Factors that caused unusual grade distribution (if any)

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6. Discrepancies in the evaluation plan specified in the course specification

6.1 Discrepancies in evaluation time frame	None
6.1 Discrepancies in evaluation methods (if any)	None

7. Verification of student's achievements

Verification Methods	Results
1. Academic board committees verified the contents of the exam, evaluation and students grades	Audited exam papers All objectives and learning contents were correct and achieved

Section 4: Problems and Impacts on Implementation

1. Teaching and learning resources and facilities

Problems in using teaching resources		Impacts on students learning outcomes
1	None	-

2. Administration and Organization

Problems from Administration/Organization (if any)		Impacts on students learning outcomes
1	None	-