

Course Description – Curriculum 2018

Subject: AC312 Intermediate Accounting 2

Credits: 3

Prerequisite: AC201

Description: Principles and accounting treatments for long-term liabilities; Classification, recognition, valuation, presentation and disclosure of long-term liabilities in accordance with Thai Financial Reporting Standards; Principles and accounting treatments for leases; Recording and presenting the stockholder's equity transactions in financial statements; Earnings per share; Financial statement presentation and disclosure; the preparation of statement of cash flows; Accounting policies, changes in accounting policies, and error corrections; Revenue recognition in accordance with Thai Financial Reporting Standards.