



## Course Specification

### HMS 2401 Finance, Accounting and Tax Systems

College of Allied Health Sciences

Suan Sunandha Rajabhat University

The 2<sup>nd</sup> semester of 2022

## Part 1 General information

### 1. Code and subject

Code	HMS 2401
Subject	Finance, Accounting and Tax Systems

### 2. Credits 3 (3-0-6)

### 3. Course and group of subjects

3.1 Course	Bachelor of Sciences (Medical and Public Health Secretary)
3.2 Group of subjects	Specific subject of Management

### 4. Primary instructors and teacher

4.1 Primary instructors	Dr. Phannee Rojanabenhakun
4.2 Teacher	Dr. Phannee Rojanabenhakun

### 5. Contact

College of Allied Health Sciences,  
Suan Sunandha Rajabhat University  
E-mail: [phannee.ro@ssru.ac.th](mailto:phannee.ro@ssru.ac.th)

### 6. Semester/ academic year

6.1 Semester	The 2 <sup>nd</sup> semester of 2022
6.2 Number of students	19 persons

7. Pre-requisite	None
8. Co-requisites	None
9. College	College of Allied Health Sciences Samut Songkram Education Center Suan Sunandha Rajabhat University
10. Date of revision	November 16, 2022

## Part 2 Target and objective

### 1. Target of the subject

- 1.1 To develop students to understand the financial system and financial institutions
- 1.2 To develop students to have understanding of basic accounting principles related to transaction analysis, accounting and trial balance preparation. Accounting adjustments, paper openings, closing and preparation of financial statements
- 1.3 To develop students to have knowledge and understanding. In general knowledge of taxes Tax policy, personal and corporate income tax, VAT, specific business tax and stamp duty Appeals, taxes, and tax issues
- 1.4 To develop students to gain knowledge and understanding and to be used in private business operations such as service and commercial businesses
- 1.5 To develop students with a good attitude to the accounting profession to apply accounting knowledge in everyday life.

### 2. Objective

This is a new course developed to be used for the Bachelor of Science Program, a new program, 2016, to meet the quality assurance criteria of the Higher Education Commission and in line with the country's economic changes and changing accounting standards.

## Part 3 Specifications and teaching details

### 1. Subject specifications of HMS2401 Finance, Accounting and Tax Systems

Basic knowledge of financial, financial institution and accounting systems, taxation, taxation policy, personal income tax and legal person value added tax, business tax, stamp duty, tax protests, appeals and tax protests and appeals.

### 2. Teaching hours per semester

Lecture (hours)	Tutorial (hours)	Practice (hours)	Self-study
30	According to the needs of specific students and group agreements.	-	18 hours/week

### 3. Consultation and additional tutorial

3.1 Personal consultation at the teacher's office on the 5<sup>th</sup> floor

3.2 Phone consultation 098-416-9645

3.3 E-mail [phannee.ro@ssru.ac.th/](mailto:phannee.ro@ssru.ac.th/)

3.4 Social media Line and Facebook

3.5 Internet/web board [www.teacher.ssru.ac.th/phannee\\_ro](http://www.teacher.ssru.ac.th/phannee_ro)

## Part 4 Outcome evaluation

### 1. Moral and ethic

#### 1.1 Moral and ethics development

(1) Decision making with value and reasonable to social rules

(2) Discipline, responsibility, reliability, honest sacrifice

#### 1.2 Method

(1) Lecture with 2-ways communication with example

(2) Group assignment with presentation

(3) Late arrival is 15 min with agreement of punishment

### 1.3 Evaluation

Observe desirable behavior. There is an increase in numbers such as on-time attendance, dress code according to the date of the exam, the availability of participation or the activities of students. Responsibility, duties, etc.

## 2. Knowledge

### 2.1 Knowledge development

(1) Knowledge and understanding of the concept Theories, principles of financial system, accounting and tax.

(2) Knowledge and understanding of other aspects related to accounting knowledge, which can be integrated and applied appropriately.

(3) Have knowledge of accounting and other techniques using learning methods from experience.

(4) Continuous monitoring of academic, scientific and professional changes, both theoretical and practical.

### 2.2 Method

(1) Student-focused teaching focuses on students' knowledge and understanding of the financial system. Financial institutions, accounting and taxes, accounting standards and the application of knowledge. In the preparation of financial statements, Troubleshoot accounting practices.

(2) Social Network and Websites

(3) e-Learning

### 2.3 Evaluation

(1) Midterm examination

(2) final examination

(3) Class participation and discussion

## 3. Intellectual skill

### 3.1 Intellectual skill development

(1) Can be searched It is used to identify and analyze complex problems on their own.

(2) Can apply and integrate accounting knowledge and related aspects. Use professional skills

(3) It can be used at the discretion to resolve problems and to suggest new approaches in various situations creatively.

**3.2 Method**

- (1) Collaborative discussion teaching
- (2) Classroom Practice
- (3) Teaching using case studies, problem issues, supplementary activities

**3.3 Evaluation**

- (1) Midterm exams and Final exams using case studies or problem problems.
- (2) Reporting of research results by presenting a class page and a report document.
- (3) Evaluation based on the actual condition of the assigned work.

**4. Interpersonal relationship skill and responsibility****4.1 Interpersonal relationship skill and responsibility development**

- (1) Good human relations, able to work with others and adapt to the situation and culture of the organization.
- (2) Be able to effectively perform and take responsibility for the assigned tasks.
- (3) Be creative, can assist and facilitate situation solving in the role of leader or in the role of a colleague.
- (4) Responsible for knowledge development their professional ability to continuously

**4.2 Method**

Use a teaching that has an activity assigned to a group task.

**4.3 Evaluation**

- (1) Assignment presentation
- (2) Team participation observation
- (3) To participate in the evaluation of students.

**5. Numerical analysis, communication and intellectual skill****5.1 Numerical analysis, communication and intellectual skill development**

- (1) Able to communicate effectively in both speech and writing, know, choose, and use presentation patterns that are appropriate for different issues and audiences.
- (2) Skilled in using quantitative analysis methods for creative decision-making To interpret and suggest solutions or disputes.

(3) The company can choose to use appropriate information technology and communication techniques to collect information, interpret and communicate information.

### 5.2 Method

(1) Assign educators to improve their ability to use information technology and computers.

(2) Case study and presentation

### 5.3 Evaluation

Use the assigned assessment model with the criteria for evaluating presentation techniques, accuracy, accuracy, and accuracy. The use of written, spoken language, the ability to describe.

Week	Topic/Detail	Qty (Hr.)	Activities Course/Media	Method/Tools	Evaluation	Lecturer
1	<b>1. Introduction objective</b> and teaching Basic knowledge of financial, financial institution and accounting systems, taxation, taxation policy, personal income tax and legal person value added tax, business tax, stamp duty, and tax protests and appeals. <b>2. Chapter 1 : Financial Systems</b>	3	- To study in classroom with Problem Base of Finance, Accounting and Tax Systems. - To introduce each other, subject agreement and how to learn in the class. To study with Google Meet - Lecture by Power point and group activities	- To use Power Point and other media	- Question and answer - Attendance LO : Student get the way of subject and how to studying and student know about Financial System	Dr. Phannee Ro.
2	Topic: Chapter 2 : Financial Institutions	3	To study with Google Meet - Lecture by Power point and group activities	- To use Google Meet, Moodle - To use Power Point and YouTube	- Question and answer - Attendance and Observation LO: Student know about Financial Institutions	Dr. Phannee Ro.
3	Topic: Chapter 3 Financial Statements	3	To study in classroom with Problem Base and discussion - Lecture by Power point and group activities - Group Assignment about Financial Statements	- To use Power Point and other media	- Question and answer - Attendance and Observation LO: Student know about Financial Statements : Balance Sheets, Income Statements and Cash Flow Statements	Dr. Phannee Ro.

Week	Topic/Detail	Qty (Hr.)	Activities Course/Media	Method/Tools	Evaluation	Lecturer
4	Topic: Chapter 4 : General accounting characteristics	3	To study in classroom with Problem Base and discussion - Lecture by Power point and group activities	- To use Power Point and other media	- Question and answer - Attendance and Observation LO: Student know about Accounting.	Dr. Phannee Ro.
5	Topic: Chapter 5 : Accounting and Trading Analysis	3	To study in classroom with Problem Base and discussion - Lecture by Power point and group activities	- To use Power Point and other media	- Question and answer - Attendance and Observation LO: Student know about Accounting and Trading Analysis	Dr. Phannee Ro.
6	Chapter 6 : Taxation 6.1 Tax policy	3	To study with Google Meet - Lecture by Power point and group activities - To learn about Tax policy	- To use Google Meet, Moodle - To use Power Point and YouTube	- Question and answer - Attendance and Observation LO: Student know about Tax policy	Dr. Phannee Ro.
7	Chapter 6 : Taxation 6.1 Tax policy 6.2 Personal and corporate income tax	3	To study with Google Meet - Lecture by Power point and group activities - To learn about personal and corporate income tax	- To use Google Meet, Moodle - To use Power Point and YouTube	- Question and answer - Attendance and Observation LO: Student know about Personal and corporate income tax	Dr. Phannee Ro.

8	Chapter 6 : 6.3 Specific business tax		To study with Google Meet - Lecture by Power point and group activities - Specific business tax	- To use Google Meet, Moodle - To use Power Point and YouTube	- Question and answer - Attendance and Observation LO: Student know about Specific business tax	Dr. Phannee Ro.
9	Chapter 6 : 6.4 Value added tax	3	To study with Google Meet - Lecture by Power point and group activities - Value added tax	- To use Google Meet, Moodle - To use Power Point and YouTube	- Question and answer - Attendance and Observation LO: Student know about Value added tax	Dr. Phannee Ro.
10	Midterm examination	3	Self-learning	Self-learning	Self-learning	Self-learning
11	Personal Assignment presentation	3	Individual assignment	- To use Power Point ,YouTube or other media	- To evaluate by class	Dr. Phannee Ro.
12	Chapter 7 : Stamp duty	3	To study with Google Meet/class - Lecture by Power point and group activities - To learn about Stamp duty	- To use Google Meet, Moodle - To use Power Point and YouTube	- Question and answer - Attendance and Observation LO: Student know about Stamp duty	Dr. Phannee Ro.

Week	Topic/Detail	Qty (Hr.)	Activities Course/Media	Method/Tools	Evaluation	Lecturer
13	Chapter 8 : Tax protests and appeals	3	To study with Google Meet/class - Lecture by Power point and group activities - To learn about Stamp duty	- To use Google Meet, Moodle - To use Power Point and YouTube	- Question and answer - Attendance and Observation LO: Student know about Tax protests and appeals	Dr. Phannee Ro.
14	Individual assignment presentation	3	Individual assignment	- To use Power Point ,YouTube or other media	- To evaluate by class	Dr. Phannee Ro.
15	Group assignment presentation (Count.)	3	Group assignment	- To use Power Point ,YouTube or other media	- To evaluate by class	Dr. Phannee Ro.
16	Self Learning	3				
17	Final examination	3	Self-learning	Self-learning	Self-learning	Self-learning

## Part 5 Teaching plan and assessment

## 1. Evaluation

Activities	Method	Week	Quotation
1	Observing behavior and results during the course	1-15	10
2	Midterm examination	10	30
3	Final examination	17	40
4	Individual assignment	14	10
5	Group assignment	15	10

## Grading evaluation according to Suan Sunandha Rajabhat University

Grade	Range	Score
A	86-100	4.00
A-	82-85	3.75
B+	78-81	3.50
B	74-77	3.00
B-	70-73	2.75
C+	66-69	2.50
C	62-65	2.00
C-	58-61	1.75
D+	54-57	1.50
D	50-53	1.00
D-	46-49	0.75
F	0-45	0.00

## Section 6 Teaching material

### 1. Standard textbook

- Taxation and Public Finance in Transition and Developing Economies
- Business Taxation and Financial Decisions
- Finance accounting and accounting Standard

### 2. Additional material

- Hand-out

## Section 7 Evaluation and subject development

### 1. Course efficiency evaluation by student

- 1.1 Conversations between instructors and learners
- 1.2 Instructor Assessment and Course Assessment

### 2. Teaching evaluation

Student's Academic Performance

### 3. Course development

- 3.1 Taught reviews by faculty members in the curriculum
- 3.2 Organize a conference to improve teaching

### 4. Standard evaluation of the subject by student

The course has a teaching evaluation committee that examines the achievements of students in the course by randomly assessing the exam and the suitability of the rating.

### 5. The plan for reevaluation and improvement the subject efficiency

The course has a system to review the effectiveness of the course. Based on the results of the student's assessment of teaching. The results of the assessment by the Curriculum Assessment Committee Report on the course of the course (M.5) by the instructor After reviewing the effectiveness of the course, The instructor is responsible for reviewing the content taught. Strategies used to teach and provide guidelines for further improvement

## Curriculum Mapping according to Program Specification

Subject	1. Moral and ethic		2. Knowledge			3. Intellectual skill			4. Interpersonal relationship skill and responsibility			5. Numerical analysis, communication and intellectual skill		
	1	2	1	2	3	1	2	3	1	2	3	1	2	3
HMS2401 Finance, Accounting and Tax Systems	○	●	○	○	●	○	○	●	●	○	○	○	●	○