



2013 Curriculum for the Certificate of Vocational Education in Commerce

Accounting Program

**Office of
the Vocational Education Commission
Ministry of Education**

Program Structure

2013 Curriculum for the Certificate of Vocational Education in Commerce

Accounting Program

The graduates of the Certificate of Vocational Education in Commerce (Accounting) must complete minimum 103 credits from different courses and participate in extracurricular activities as show in the following structure.

1. Life Skills Courses		minimum 22 credits
1.1 Thai Language Courses		(minimum 3 credits)
1.2 Foreign Language Courses		(minimum 6 credits)
1.3 Science Courses		(minimum 4 credits)
1.4 Mathematics Courses		(minimum 4 credits)
1.5 Social Studies Courses		(minimum 3 credits)
1.6 Health Education and Physical Education Courses		(minimum 2 credits)
2. Vocational Skills Courses		minimum 71 credits
2.1 Basic Vocational Skills Courses		(18 credits)
2.2 Specialized Vocational Skills Courses		(24 credits)
2.3 Elective Vocational Skills Courses		(minimum 21 credits)
2.4 Vocational Skills Practical Experience		(4 credits)
2.5 Vocational Skills Development Project		(4 credits)
3. Elective Courses		minimum 10 credits
4. Extracurricular Activities	(2 hours per week)	
	Total	minimum 103 credits

1. Life Skill Courses**minimum 22 credits**

In each group listed below, the first course is compulsory (except 1.6). The remaining credits can be selected from other courses within the group to meet the requirements. The chosen courses must be related to the program of study. The total credits should be at least 22.

1.1 Thai Language Courses (minimum 3 credits)

Code	Title	T – P – C
2000-1101	Basic Thai	2 – 0 – 2
2000-1102	Thai for Careers	1 – 0 – 1
2000-1103	Business Thai	1 – 0 – 1
2000-1104	Speaking for Careers	1 – 0 – 1
2000-1105	Writing for Careers	1 – 0 – 1
2000-1106	Creative Thai	1 – 0 – 1
2000*1101 to 2000*1199	Courses in this range are additionally developed by the individual colleges or institutes.	* - * - *

1.2 Foreign Language Courses (minimum 6 credits)

Code	Title	T – P – C
2000-1201	Real Life English 1	2 – 0 – 2
2000-1202	Real Life English 2	2 – 0 – 2
2000-1203	English Listening and Speaking 1	0 – 2 – 1
2000-1204	English Listening and Speaking 2	0 – 2 – 1
2000-1205	Reading Authentic Materials	0 – 2 – 1
2000-1206	Daily Writing	0 – 2 – 1
2000-1208	English for Commerce	0 – 2 – 1
2000-1209	Business Correspondence	0 – 2 – 1
2000-1219	English for Accounting	0 – 2 – 1
2000*1201 to 2000*1299	Courses in this range are additionally developed by the individual colleges or institutes.	* - * - *

1.3 Science Courses (minimum 4 credits)

Code	Title	T – P – C
2000-1301	Science for Life Skills	1 – 2 – 2
2000-1303	Science for Business and Services	1 – 2 – 2
2000-1306	Science Project	0 – 2 – 1
2000*1301 to 2000*1399	Courses in this range are additionally developed by the individual colleges or institutes.	* - * - *

1.4 Mathematics Courses (minimum 4 credits)

Code	Title	T – P – C
2000-1401	Basic Mathematics	2 – 0 – 2
2000-1402	Basic Mathematics for Careers	2 – 0 – 2
2000-1406	Mathematics for Commerce	2 – 0 – 2
2000*1401 to 2000*1499	Courses in this range are additionally developed by the individual colleges or institutes.	* - * - *

1.5 Social Studies Courses (minimum 3 credits)

Code	Title	T – P – C
2000-1501	Civil Duties and Morals	2 – 0 – 2
2000-1502	Life Skills and Society	2 – 0 – 2
2000-1503	Geography and Thai History	2 – 0 – 2
2000-1504	ASEAN Studies	1 – 0 – 1
2000-1505	Current Affairs	1 – 0 – 1
2000-1506	ASEAN Culture	1 – 0 – 1
2000*1501 to 2000*1599	Courses in this range are additionally developed by the individual colleges or institutes.	* - * - *

1.6 Health Education and Physical Education Courses (minimum 2 credits)

Select any course(s) within this group for a total of not less than 2 credits.

1.6.1 Physical Education Courses

Code	Title	T – P – C
2000-1601	Physical Education for Health Development	0 – 2 – 1
2000-1602	Life Skills for Health Development	0 – 2 – 1
2000-1603	Physical Fitness for Work	0 – 2 – 1
2000-1604	Self-Defense	0 – 2 – 1
2000-1605	Physical Education for Disabled	0 – 2 – 1

1.6.2 Health Education courses

Code	Title	T – P – C
2000-1606	Life Management for Happiness	1 – 0 – 1
2000-1607	Sexuality Education	1 – 0 – 1
2000-1608	Narcotic Education	1 – 0 – 1

1.6.3 Integrated Courses

Code	Title	T – P – C
2000-1609	Skills for Healthy Behavior	1 – 2 – 2
2000-1610	Quality of Life Development	1 – 2 – 2

Code	Title	T – P – C
2000*1601 to 2000*1699	Courses in this range are additionally developed by the individual colleges or institutes.	* - * - *

2. Vocational Skills Courses minimum 71 credits

2.1 Basic Vocational Skills Courses (18 credits) All courses are compulsory.

Code	Title	T – P – C
2001-1001	Work Orientation	2 – 0 – 2
2001-2001	Computer and Information for Work	1 – 2 – 2
2200-1001	Basic Economics	2 – 0 – 2
2200-1002	Basic Accounting 1	1 – 2 – 2
2200-1003	Basic Accounting 2	1 – 2 – 2
2200-1004	Basic Selling 1	2 – 0 – 2
2200-1005	Basic Selling 2	1 – 2 – 2
2200-1006	Basic Thai Typing	1 – 2 – 2
2200-1007	Basic English Typing	1 – 2 – 2

- **Additional Basic Vocational Skills Courses**

Colleges and institutes can also provide the following courses under the Elective Vocational Skills Courses or Elective Courses.

Code	Title	T – P – C
2001-1002	Entrepreneurship	2 – 0 – 2
2001-1003	Energy and the Environment	1 – 2 – 2
2001-1004	Vocational Hygiene and Safety	1 – 2 – 2
2001-1005	Resource and Environment Conservation at Work	1 – 0 – 1
2001-1006	Labor Law	1 – 0 – 1
2001-1007	Work Safety	1 – 0 – 1

2.2 Specialized Vocational Skills Courses (24 credits) All courses are compulsory.

Code	Title	T – P – C
2201-2001	Merchandising Business Accounting	2 – 2 – 3
2201-2002	Accounting for Partnership	2 – 2 – 3
2201-2003	Accounting for Limited Company	2 – 2 – 3
2201-2004	Basic Cost Accounting	2 – 2 – 3
2201-2005	Personal Income Tax in Accounting	3 – 0 – 3
2201-2006	Corporate Income Tax in Accounting	3 – 0 – 3
2201-2007	Accounting Software Application	2 – 2 – 3
2201-2008	Accounting Process	1 – 4 – 3

2.3 Elective Vocational Skill Courses (minimum 21 credits)

Select courses from the following list.

Accounting

Code	Title	T – P – C
2201-2101	Inventory Accounting and Single Entry System	3 – 0 – 3
2201-2102	Leasing and Consignment Accounting	2 – 2 – 3
2201-2103	Spread Sheet Program Application for Accounting	2 – 2 – 3
2201-2104	Joint Venture Accounting and Voucher System	2 – 2 – 3
2201-2105	Accounting for Special Affairs	3 – 0 – 3
2201-2106	Accounting Practice in English	2 – 2 – 3
2201-2107	Bill Accounting	3 – 0 – 3
2201-2108	Inventory Accounting	3 – 0 – 3
2201-2109	Inventory Management	1 – 2 – 2
2201*2101 to 2201*2199	Elective courses in this range are additionally developed by individual colleges or institutes according to the needs of the workplace or the regional strategies.	* - * - *

Dual Vocational Education (DVE)

Code	Title	T – P – C
2201-5101	Accounting Practice 1	* - * - *
2201-5102	Accounting Practice 2	* - * - *
2201-5103	Accounting Practice 3	* - * - *
2201-5104	Accounting Practice 4	* - * - *
2201-5105	Accounting Practice 5	* - * - *
2201-5106	Accounting Practice 6	* - * - *

For the Dual Vocational Education (apprenticeship) of minimum 21 credits, the college and the workplace together analyze the nature of the business of the workplace in order to determine the number of credits, appropriate courses in details, the occupational training plans, and the assessment and evaluation methods for the courses. The minimum total training time at the workplace is 54 hours, which is equivalent to 1 credit.

2.4 Vocational Skills Practical Experience (4 credits)

Select only 2201-8001 Work Practice or, alternatively, select 2201-8002 Work Practice 1 together with 2201-8003 Work Practice 2.

Code	Title	T – P – C
2201-8001	Work Practice	* - * - 4
2201-8002	Work Practice 1	* - * - 2
2201-8003	Work Practice 2	* - * - 2

2.5 Vocational Skills Development Project (4 credits)

Select only 2201-8501 Project or, alternatively, select 2201-8502 Project 1 together with 2201-8503 Project 2.

Code	Title	T – P – C
2201-8501	Project	* - * - 4
2201-8502	Project 1	* - * - 2
2201-8503	Project 2	* - * - 2

3. Elective Courses

minimum 10 credits

Courses can be chosen from the list below or from any area and program of study provided in the 2013 Curriculum for the Certificate of Vocational Education, according to students' aptitudes and interests. However, individual colleges and institutes can develop additional elective courses in relation to the local community needs and contexts.

Code	Title	T – P – C
2200-1008	Commercial Law	2 – 0 – 2
2XXX*9X01 to 2XXX*9X99	Elective courses in this range are additionally developed by individual colleges or institutes according to the needs of the workplace or the regional strategies or further study.	* - * - *

4. Extracurricular Activities

(2 hours per week)

The college must arrange extracurricular activities not less than 2 hours per week (Rover Scouts – Girl Guides, Vocational Organization, Reserved Officer Training and so on)

Code	Title	T – P – C
2000-2001	Rover Scout Activity 1	0 – 2 – 0
2000-2002	Rover Scout Activity 2	0 – 2 – 0
2000-2003	Vocational Organization Activity 1	0 – 2 – 0
2000-2004	Vocational Organization Activity 2	0 – 2 – 0
2000-2005	Vocational Organization Activity 3	0 – 2 – 0
2000-2006	Vocational Organization Activity 4	0 – 2 – 0
2000*2001 to 2000*20XX	Courses in this range are additionally developed or arranged by individual colleges, institutes or the workplace. This can be a military activity.	0 – 2 – 0