

Program: “Smart Accountant and Auditor for Capital Market I”
22-23, 29-30 October, 05-06, 12-13, 19-20, 26-27 November, 2016

Week	Date/Time	Topics	Hrs.	Speaker	
1	Day – 1 Saturday (22 Oct 2016)				
	8.30-9.00	Registration			
	9.00-10.15	Opening ceremony and speech			
	10.15-10.30	Break			
	10.30-12.00	Overview of accounting	1.5	Assistant	
	13.00-16.30	- Accounting system and internal control - Professional ethic	3.5	Prof.Naruanard Sarapaivanich, Ph.D Accounting Department, Faculty of Business Administration, Chiang Mai University	
	Day – 2 Sunday (23 Oct 2016)				
	9.00-12.00	Accounting process and business transaction analysis	3	Dr.Erboon Ekasingh Accounting Department, Faculty of Business Administration, Chiang Mai University	
	13.00-16.00	Analyzing business transactions and financial statements	3		
2	Day – 3 Saturday (29 Oct 2016)				
	9.00-12.00	Accounting system & control and journalizing transactions in general journal in relation to sale and revenue	3	Dr.Erboon Ekasingh Accounting Department, Faculty of Business Administration, Chiang Mai University	
	13.00-16.00	Accounting system & control and journalizing transactions in general journal in relation to cash receipt	3		
	Day – 4 Sunday (30 Oct 2016)				
	9.00-12.00	Accounting system & control and journalizing transactions in general journal in relation to purchase and expense	3	Assistant Prof.Jomjai Sampet, Ph.D Accounting Department, Faculty of Business Administration, Chiang Mai University	
	13.00-16.00	Accounting system & control and journalizing transactions in general journal in relation to cash payment	3		
	3	Day – 5 Saturday (05 Nov 2016)			
		9.00-12.00	Accounting system & control and accounting principles in relation to inventory – periodic and perpetual	3	Assistant Prof.Jomjai Sampet, Ph.D Accounting Department, Faculty of Business Administration, Chiang Mai University
		13.00-16.00	Accounting system & control and accounting principles in relation to property plant & equipment	3	
Day – 6 Sunday (06 Nov 2016)					
9.00-12.00		Accounting adjustment	3	Dr.Attapong Peeracheir Accounting Department, Faculty of Business Administration, Chiang Mai University	
13.00-16.00		Financial statements preparation	3		

4	Day – 7 Saturday (12 Nov 2016)			
	9.00-12.00	Cash flow statement preparation and analysis	3	Associate.Prof.Suvanna Laohavisudhi Accounting Department, Faculty of Business Administration, Chiang Mai University
	13.00-16.00	- Statement of changes in owner’s equity preparation and analysis - Consolidated financial statements	3	
	Day – 8 Sunday (13 Nov 2016)			
	9.00-12.00	Work shop – financial statement preparation	3	Assistant Prof.Naruanard Sarapaivanich, Ph.D Accounting Department, Faculty of Business Administration, Chiang Mai University
13.00-16.00	Work shop – financial statement analysis	3		
5	Day – 9 Saturday (19 Nov 2016)			
	9.00-12.00	- Good Corporate Governance practice - Relationships of Governance, Risk management and Internal control - GRC principles - Three lines of defense	3	PwC Team
	13.00-16.00	- Introduction to COSO Internal Control Integrated Framework - Internal control definition Control Environment - Risk Assessment - Control Activities - Information and Communication - Monitoring - Case study	3	
	Day – 10 Sunday (20 Nov 2016)			
	9.00-12.00	- COSO Enterprise Risk Management Integrated Framework - Enterprise Risk Management definition - Internal environment - Event Identification - Risk Assessment	3	PwC Team
	13.00-16.00	- Fraud risks assessment - Risk Response - Control Activities - Information and Communication	3	

		- Monitoring		
6	Day – 11 Saturday (26 Nov 2016)			
	9.00-12.00	Internal Control – Revenue process <ul style="list-style-type: none">- Order processing- Invoicing- Cash receipt- Accounts receivables adjustments- Period-end adjustments- Customer complaints/claims- Case study	3	PwC Team
	13.00-16.00	Internal Control – Purchasing process <ul style="list-style-type: none">- Vendor management- Ordering- Invoice processing- Payments- Accruals and Adjustments- Case study	3	
	Day – 12 Sunday (27 Nov 2016)			
	9.00-12.00	Internal Control – Inventory process <ul style="list-style-type: none">- Receiving- Production and costing- Shipping- Adjustments and period-end close- Inventory management- Case study	3	PwC Team
	13.00-16.00	Internal Control – Financial reporting process <ul style="list-style-type: none">- Journal entries- Period close and suspense accounts- Reserves ,accruals and estimates- Intercompany transactions and consolidations- Financial statement presentation and disclosure- Test 30 minutes	3	
	16.30-17.00	Certificate Awarding Ceremony		
		Total	71	

