

Tamkang University Academic Year 101, 2nd Semester
Course Syllabus

Course Title	Human Resource Accounting	Instructor	Lin, Ku-Jun
Department/Year/Class	Course Details		
Department of Accounting/2 nd /Master	<input type="checkbox"/> Required <input checked="" type="checkbox"/> Selective	<input type="checkbox"/> 0 (One Semester) <input type="checkbox"/> 1 (1st Semester) <input checked="" type="checkbox"/> 2 (2nd Semester) <input type="checkbox"/> 3 (3rd Semester)	Credits 1
Aim of Education	Core Competences		
1. Become proficient at accounting skills 2. Enhance information system knowledge 3. Able to integrate multiple fields 4. Uphold ethics & morality standards 5. Further cultural awareness 6. Cultivate international perspective 7. Develop macro-view of the future	A. Financial accounting professional skills B. Professional management accounting skills C. Professional Audit Skills D. Other professional accounting skills E. Communication, coordination and teamwork skills F. Social responsibility and professional ethics		
Course Introduction (50 to 100 words)	Human capital is a specific topic of Intellectual Capital. This course is customized for students who are interested in human resource accounting studies. The instructor will guide students and discuss human resource accounting related issues through paper reading, data analyzing and logical reasoning. The students are expected to have in depth understanding to the relationship between human resource management and accounting.		
The Relevance among Teaching Objectives, Objective Levels and Core Competences			
I. Objective Levels (select applicable ones) :			
(I) Cognitive Domain : C1 Remembering 、 C2 Understanding 、 C3 Applying 、 C4 Analyzing 、 C5 Evaluating 、 C6 Creating			
(II) Psychomotor Domain : P1 Imitation 、 P2 Mechanism 、 P3 Independent Operation 、 P4 Linked Operation 、 P5 Automation 、 P6 Origination			
(III) Affective Domain : A1 Receiving 、 A2 Responding 、 A3 Valuing 、 A4 Organizing 、 A5 Charaterizing 、 A6 Implementing			
II. The Relevance among Teaching Objectives, Objective Levels and Core Competences :			
(I) Determine the objective level(s) in any one of the three learning domains (cognitive, psychomotor, and affective) corresponding to the teaching objectives. Each objective should correspond to the objective level(s) of ONLY ONE of the three domains.			
(II) If more than one objective levels are applicable for each learning domain, select the highest one only. (For example, if the objective levels for Cognitive Domain include C3, C5, and C6, select C6 only and fill it in the boxes below. The same rule applies to Psychomotor Domain and Affective Domain.)			
(III) Determine the core competences that correspond to each teaching objective. Each objective may correspond to one or more core competences at a time. (For example, if one objective corresponds to three core competences: A, AD, and BEF, list all of the three in the box.)			

Teaching objectives	Relevance	
	Objective Levels	Core Competences
1 Provide Professional management accounting skills	C5	B
2		
3		
4		
5		
6		
7		
8		

Teaching Objectives, Teaching Methods and Assessment

Teaching Objectives	Teaching Methods	Assessment
1 Provide Professional management accounting skills	In class presentation and discussion	In class participating and presentation
2		
3		
4		
5		
6		
7		
8		

This course has been designed to cultivate the following essential qualities in TKU students.

Essential Qualities of TKU Students	Description
<input checked="" type="checkbox"/> global perspectives	Connection to current international studies
<input type="checkbox"/> a vision for the future	
<input type="checkbox"/> information literacy	
<input type="checkbox"/> ethical and moral principles	
<input type="checkbox"/> independent thinking	
<input type="checkbox"/> an awareness of healthy living	
<input type="checkbox"/> effective teamwork	
<input type="checkbox"/> an appreciation of the arts	

Course Schedule

Week	Date	Subject/Topics	Note
1	2/18~	Course introduction	
2	2/25~	Human Resource Management (HRM) (I)	
3	3/4~	HRM (II)	

4	3/11~	How HRM drives value (I)	
5	3/18~	How HRM drives value (II)	
6	3/25~	Paper 1	
7	4/1~	Teaching and administration off-campus learning	
8	4/8~	Paper 1 continued	
9	4/15~	HRM elements in accounting (I)	
10	4/22~	Midterm Exam Week	
11	4/29~	HRM elements in accounting (II)	
12	5/6~	Paper 2	
13	5/13~	Paper 2 continued	
14	5/20~	What is performance ? (I)	
15	5/27~	What is performance ? (II)	
16	6/3~	Paper 3	
17	6/10~	Paper 3 continued	
18	6/17~	Final Exam Week	
Requirement	N/A		
Teaching Facility	<input checked="" type="checkbox"/> Computer <input type="checkbox"/> Overhead Projector <input type="checkbox"/> Other (_____)		
Textbook(s)	Various papers		
Suggested Readings	Various papers		
Number of Assignment(s)	N/A		
Grading Policy	Class participation: 60% Class presentation: 40%		
Note	This syllabus may be uploaded at the website of Course Syllabus Management System at http://info.ais.tku.edu.tw/csp or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at http://www.acad.tku.edu.tw/index.asp . ※Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.		

Form No. : ATRX-Q03-001-FM201-05