

## Tamkang University Academic Year 102, 1st Semester Course Syllabus

Course Title	ACCOUNTING PRINCIPLES	Instructor	LIN KU-JUN
Course Class	TLFXB1A DEPARTMENT OF INTERNATIONAL BUSINESS, 1A	Details	<ul style="list-style-type: none"> <li>◆ Required</li> <li>◆ One Semester</li> <li>◆ 3 Credits</li> </ul>
D e p a r t m e n t a l   t e a c h i n g   o b j e c t i v e s			
<p>I. To instill the university motto of "Simplicity, Firmness, Perseverance, and Fulfillment" into students.</p> <p>II. By integrating the "Five Disciplines" of education, the qualities of conduct, intelligence, physical education, teamwork, and beauty into the professional, core, and extracurricular curriculum, the department helps to produce well-rounded students skilled in identifying and solving problems.</p> <p>III. To oversee the trend and foresee the development of global economy, the department aims to produce the graduates with expertise in the fields of International Business and Trade.</p>			
D e p a r t m e n t a l   c o r e   c o m p e t e n c e s			
<p>A. Breeding professionals with expertise in general International Trade and International Business.</p> <p>B. Consisting of Globalization, Information-Oriented and Future-Oriented education.</p> <p>C. Producing graduates with capability of foreseeing and analyzing the development of Global Economy.</p> <p>D. Breeding professionals with expertise in Marketing and Financial Management.</p>			
Course Introduction	<p>This course introduces the basic of accounting, including financial statements and the related items in them. Student are expected to read and explain the items and numbers in the financial statements as the bases for decision making.</p>		

## The Relevance among Teaching Objectives, Objective Levels and Departmental 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-Characterizing, A6-Implementing               |  |

II. The Relevance among Teaching Objectives, Objective Levels and Departmental core competences :

- (i) Determine the objective level(s) in any one of the three learning domains (cognitive, psychomotor, and affective) corresponding to the teaching objective. 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 Departmental core competences that correspond to each teaching objective. Each objective may correspond to one or more Departmental core competences at a time. (For example, if one objective corresponds to three Departmental core competences: A, AD, and BEF, list all of the three in the box.)

No.	Teaching Objectives	Relevance	
		Objective Levels	Departmental core competences
1	Introduce the professional knowledge of accounting.	C2	AC
2	Apply the professions of accounting in practice.	C3	AD
3	Introduce basic financial accounting concept and theory to students.	C2	AB

### Teaching Objectives, Teaching Methods and Assessment

No.	Teaching Objectives	Teaching Methods	Assessment
1	Introduce the professional knowledge of accounting.	Lecture, Problem solving	Written test, Report, Participation
2	Apply the professions of accounting in practice.	Lecture, Discussion, Practicum	Written test, Practicum, Report, Participation
3	Introduce basic financial accounting concept and theory to students.	Lecture	Written test, Participation

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

Essential Qualities of TKU Students	Description
◇ A global perspective	Helping students develop a broader perspective from which to understand international affairs and global development.
◇ Information literacy	Becoming adept at using information technology and learning the proper way to process information.
◇ A vision for the future	Understanding self-growth, social change, and technological development so as to gain the skills necessary to bring about one's future vision.
◇ Moral integrity	Learning how to interact with others, practicing empathy and caring for others, and constructing moral principles with which to solve ethical problems.
◇ Independent thinking	Encouraging students to keenly observe and seek out the source of their problems, and to think logically and critically.
◇ A cheerful attitude and healthy lifestyle	Raising an awareness of the fine balance between one's body and soul and the environment; helping students live a meaningful life.
◇ A spirit of teamwork and dedication	Improving one's ability to communicate and cooperate so as to integrate resources, collaborate with others, and solve problems.
◆ A sense of aesthetic appreciation	Equipping students with the ability to sense and appreciate aesthetic beauty, to express themselves clearly, and to enjoy the creative process.

#### Course Schedule

Week	Date	Subject/Topics	Note
1	102/09/16~ 102/09/22	Introduction and Ch1 Business decision and financial accounting	
2	102/09/23~ 102/09/29	Ch2 Reporting investing and financial results on the balance sheet	
3	102/09/30~ 102/10/06	Ch3 Reporting operating results on the income statement	
4	102/10/07~ 102/10/13	Ch3 Continued	
5	102/10/14~ 102/10/20	Ch4 Adjustments, financial statements, and the quality of financial reporting	
6	102/10/21~ 102/10/27	Ch4 Continued	
7	102/10/28~ 102/11/03	Ch5 Corporate financial reporting and analysis	
8	102/11/04~ 102/11/10	Ch6 Internal control and financial reporting for cash and merchandising operations	
9	102/11/11~ 102/11/17	Ch6 Continued	
10	102/11/18~ 102/11/24	Midterm Exam Week	

11	102/11/25 ~ 102/12/01	Ch8 Reporting and interpreting receivables, bad debt expense, and interest revenue	
12	102/12/02 ~ 102/12/08	Ch9 Reporting and interpreting long-lived tangible and intangible assets	
13	102/12/09 ~ 102/12/15	Ch10 Reporting and interpreting liabilities	
14	102/12/16 ~ 102/12/22	Ch11 Reporting and interpreting stockholders' equity	
15	102/12/23 ~ 102/12/29	Ch12 Reporting and interpreting the statement of cash flows	
16	102/12/30 ~ 103/01/05	Ch13 Measuring and evaluating financial statements	
17	103/01/06 ~ 103/01/12	Ch13 Measuring and evaluating financial statements	
18	103/01/13 ~ 103/01/19	Final Exam Week	
Requirement			
Teaching Facility	Computer		
Textbook(s)	Fundamentals of Financial Accounting, Fred Phillips, Robert Libby, Patricia Libby, 3rd edition, McGRAW-Hill.(東華書局代理0935290147)		
Reference(s)			
Number of Assignment(s)	(Filled in by assignment instructor only)		
Grading Policy	◆ Attendance :           %   ◆ Mark of Usual : 30.0 %   ◆ Midterm Exam : 30.0 % ◆ Final Exam :   30.0 % ◆ Other <Class participating> : 10.0 %		
Note	This syllabus may be uploaded at the website of Course Syllabus Management System at <a href="http://info.ais.tku.edu.tw/csp">http://info.ais.tku.edu.tw/csp</a> or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at <a href="http://www.acad.tku.edu.tw/CS/main.php">http://www.acad.tku.edu.tw/CS/main.php</a> . <b>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</b>		