

Tamkang University Academic Year 102, 1st Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	CHIA CHUN WANG
Course Class	TPVXB1A DEPARTMENT OF INTERNATIONAL TOURISM MANAGEMENT, 1A	Details	<ul style="list-style-type: none"> ◆ Required ◆ One Semester ◆ 3 Credits
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			
To develop talented managers with international competitive advantage in the tourism industry.			
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			
<ul style="list-style-type: none"> A. Ability to analyze and solve problems. B. Ability to communicate in English. C. Proper service and work attitude. D. Tourism management knowledge. E. Tourism management skills. 			
Course Introduction	<p>The essential purposes of accounting are to report a company' s financial conditions, operating results, and changes of financial status. This course design aims at leading students to understand the logics behind accounting, to learn accounting process, to prepare financial statements, and to capture key concepts of financial analysis.</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-Charaterizing, 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	Understanding accounting principles and concept	C2	ABDE
2	Preparing financial statements	C2	ABDE
3	Analyzing financial statements	C4	ABDE

Teaching Objectives, Teaching Methods and Assessment

No.	Teaching Objectives	Teaching Methods	Assessment
1	Understanding accounting principles and concept	Lecture	Written test, Participation
2	Preparing financial statements	Lecture	Written test, Participation
3	Analyzing financial statements	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	Course Introduction / 課程介紹	
2	102/09/23~ 102/09/29	Chapter 1. Introduction to Financial Statements / 財務報表介紹	
3	102/09/30~ 102/10/06	Chapter 2. A Further Look at Financial Statement / 更進一步了解財務報表	
4	102/10/07~ 102/10/13	Exam #1 / 第一次小考	
5	102/10/14~ 102/10/20	Chapter 3. The Accounting Information System / 會計資訊系統	
6	102/10/21~ 102/10/27	Chapter 4. Accrual Accounting Concept / 正確會計原則	
7	102/10/28~ 102/11/03	Exam #2 / 第二次小考	
8	102/11/04~ 102/11/10	Chapter 5. Merchandising Operations / 生產週期	
9	102/11/11~ 102/11/17	Review / 總複習	
10	102/11/18~ 102/11/24	Midterm Exam Week	
11	102/11/25~ 102/12/01	Check point / 期中考檢討與修正	

12	102/12/02 ~ 102/12/08	Chapter 6. Reporting and Analyzing Inventory / 存貨分析	
13	102/12/09 ~ 102/12/15	Chapter 7 & 8. Reporting and Analyzing Receivables / 應收帳款分析	
14	102/12/16 ~ 102/12/22	Exam #3 / 第三次小考	*
15	102/12/23 ~ 102/12/29	Chapter 9. Reporting and Analyzing Long-lived Assets / 長期資產分析	*
16	102/12/30 ~ 103/01/05	Chapter 12. Statement of Cash Flow / 現金流量表	
17	103/01/06 ~ 103/01/12	Review / 總複習	
18	103/01/13 ~ 103/01/19	Final Exam Week	
Requirement			
Teaching Facility	Computer, Projector		
Textbook(s)	Financial Accounting: Tools for Business Decision Making. (6th Edition) Kimmel, WeyGandt, & Kieso. HWA TAI Publishing.		
Reference(s)			
Number of Assignment(s)	(Filled in by assignment instructor only)		
Grading Policy	◆ Attendance : 15.0 % ◆ Mark of Usual : 10.0 % ◆ Midterm Exam : 20.0 % ◆ Final Exam : 25.0 % ◆ Other < Exams > : 30.0 %		
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/CS/main.php . ※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.		