

## Tamkang University Academic Year 102, 2nd Semester Course Syllabus

Course Title	HUMAN RESOURCE ACCOUNTING	Instructor	LIN KU-JUN
Course Class	TLAXM1A MASTER'S PROGRAM, DEPARTMENT OF ACCOUNTING, 1A	Details	<ul style="list-style-type: none"> <li>◆ Selective</li> <li>◆ One Semester</li> <li>◆ 2 Credits</li> </ul>
D e p a r t m e n t a l   A i m   o f   E d u c a t i o n			
<ul style="list-style-type: none"> <li>I . Develop potential research capability.</li> <li>II . Able to integrate multiple fields.</li> <li>III . Uphold ethics &amp; morality standards.</li> <li>IV . Cultivate international perspective.</li> <li>V . Develop macro-view of the future.</li> </ul>			
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"> <li>A . Capability of reading and analyzing papers.</li> <li>B . Capability of organizing and analyzing data.</li> <li>C . Capability of understanding academic theory and its application.</li> <li>D . Capability of independent thinking and solve problems.</li> <li>E . Communication, coordination and teamwork skills.</li> <li>F . Social responsibility and professional ethics.</li> </ul>			
Course Introduction	<p>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.</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	Provide Professional management accounting skills	C3	ABCD
2	Understand the concepts in human resource accounting	C3	ABCD

**Teaching Objectives, Teaching Methods and Assessment**

No.	Teaching Objectives	Teaching Methods	Assessment
1	Provide Professional management accounting skills	Lecture	Report
2	Understand the concepts in human resource accounting	Lecture	Report

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	103/02/17 ~ 103/02/23	Course introduction	
2	103/02/24 ~ 103/03/02	Human Resource Management (HRM) (I)	
3	103/03/03 ~ 103/03/09	HRM (II)	
4	103/03/10 ~ 103/03/16	How HRM drives value (I)	
5	103/03/17 ~ 103/03/23	How HRM drives value (II)	
6	103/03/24 ~ 103/03/30	Paper 1: Labour cost disclosures: have IFRSs made a difference?' Sang Ho Kim; Taylor, Dennis. Journal of HRCA : Human Resource Costing & Accounting15. 2(2011): 127-146.	
7	103/03/31 ~ 103/04/06	Teaching and administration off-campus learning	
8	103/04/07 ~ 103/04/13	Paper 1 continued	
9	103/04/14 ~ 103/04/20	HRM elements in accounting (I)	
10	103/04/21 ~ 103/04/27	Midterm Exam Week	
11	103/04/28 ~ 103/05/04	HRM elements in accounting (II)	

12	103/05/05 ~ 103/05/11	Paper 2: The impact of human resource disclosure on corporate image América Alvarez Dominguez. Journal of HRCA : Human Resource Costing & Accounting15. 4(2011): 279-298.	
13	103/05/12 ~ 103/05/18	Paper 2 continued	
14	103/05/19 ~ 103/05/25	What is performance ? (I)	
15	103/05/26 ~ 103/06/01	What is performance ? (II)	
16	103/06/02 ~ 103/06/08	Paper 3: The interaction between motivational disposition and participative budgeting Sandalgaard, Niels; Bukh, Per Nikolaj; Carsten Stig Poulsen. Journal of HRCA : Human Resource Costing & Accounting15. 1 (2011): 7-23.	
17	103/06/09 ~ 103/06/15	Paper 3 continued	
18	103/06/16 ~ 103/06/22	Final Exam Week	
Requirement			
Teaching Facility	Computer		
Textbook(s)	Various papers		
Reference(s)	N/A		
Number of Assignment(s)	3 (Filled in by assignment instructor only)		
Grading Policy	◆ Attendance :           %   ◆ Mark of Usual :           %   ◆ Midterm Exam : 50.0 % ◆ Final Exam :   50.0 % ◆ Other (    ) :           %		
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>		