

Tamkang University Academic Year 103, 1st Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	LO WEN-CHEN
Course Class	TQVXB1A 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 A i m o f E d u c a t i o n			
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	This course introduces the concepts of accounting, including basic financial statements and related elements. Students are expected to understand and analyze the figures of the financial statement when they are make decisions.		

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	ACD
2	Preparing financial statements	C2	AD
3	Analyzing financial statements	C4	AD

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	103/09/15~ 103/09/21	Course Requirements; Ch1 Accounting Information: Users and Uses	
2	103/09/22~ 103/09/28	Ch2 Financial Statements: An Overview	
3	103/09/29~ 103/10/05	Ch3 The Accounting Cycle: The Mechanics of Accounting	
4	103/10/06~ 103/10/12	10/10 Holiday (Double Ten Day)	
5	103/10/13~ 103/10/19	Ch 4 Completing the Accounting Cycle	
6	103/10/20~ 103/10/26	Ch 5 Internal Controls: Ensuring the Integrity of Financial Information	
7	103/10/27~ 103/11/02	Ch 6 Cash and Receivables	
8	103/11/03~ 103/11/09	Ch 7 Inventory and the Cost of Sales	
9	103/11/10~ 103/11/16	Ch 8 Completing the Operating Cycle	
10	103/11/17~ 103/11/23	Midterm Exam Week	
11	103/11/24~ 103/11/30	Ch 9 Investments: property, Plant, and Equipment and Intangible Assets	

12	103/12/01 ~ 103/12/07	Ch 10 Financing: Long-term Liabilities	
13	103/12/08 ~ 103/12/14	Ch 11 Financing: Equity	
14	103/12/15 ~ 103/12/21	Ch 12 Investments: Debt and Equity Securities	
15	103/12/22 ~ 103/12/28	Ch 13 Statement of Cash Flows	
16	103/12/29 ~ 104/01/04	Ch 14 Analyzing Financing Statement	
17	104/01/05 ~ 104/01/11	Review	
18	104/01/12 ~ 104/01/18	Final Exam Week	
Requirement			
Teaching Facility	Computer, Projector		
Textbook(s)	Financial Accounting, IFRS edition; Stice/Albrecht/Swain/Duh/Hsu, 2015		
Reference(s)			
Number of Assignment(s)	(Filled in by assignment instructor only)		
Grading Policy	◆ Attendance : 15.0 % ◆ Mark of Usual : 35.0 % ◆ Midterm Exam : 20.0 % ◆ Final Exam : 20.0 % ◆ Other 〈Quiz〉 : 10.0 %		
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.		