

## Tamkang University Academic Year 104, 1st Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	TSAI, TSUNG-PO
Course Class	TQTXB1A DEPARTMENT OF INTERNATIONAL TOURISM MANAGEMENT (ENGLISH-TAUGHT PROGRAM), 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   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"> <li>A. Ability to analyze and solve problems.</li> <li>B. Ability to communicate in English.</li> <li>C. Proper service and work attitude.</li> <li>D. Tourism management knowledge.</li> <li>E. Tourism management skills.</li> </ul>			
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-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	Understanding accounting principles and concept	C2	ABCD
2	Preparing financial statements	C2	ABCD
3	Analyzing financial statements	C4	ABCD

**Teaching Objectives, Teaching Methods and Assessment**

No.	Teaching Objectives	Teaching Methods	Assessment
1	Understanding accounting principles and concept	Lecture, Discussion	Written test, Report, Participation
2	Preparing financial statements	Lecture	Written test, Report, Participation
3	Analyzing financial statements	Lecture, Discussion, Problem solving	Written test, Report, 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	104/09/14 ~ 104/09/20	Course Introduction	
2	104/09/21 ~ 104/09/27	Introduction to Financial Statements	
3	104/09/28 ~ 104/10/04	The Balance Sheet - Assets	
4	104/10/05 ~ 104/10/11	The Balance Sheet - Liabilities & Stockholders' Equity	
5	104/10/12 ~ 104/10/18	In-Class Test 1	
6	104/10/19 ~ 104/10/25	The Income Statement - Operating Income	
7	104/10/26 ~ 104/11/01	The Income Statement - Inventory and COGS	
8	104/11/02 ~ 104/11/08	In-Class Test 2	
9	104/11/09 ~ 104/11/15	Review	
10	104/11/16 ~ 104/11/22	Midterm Exam Week	
11	104/11/23 ~ 104/11/29	Statement of Cash Flows	
12	104/11/30 ~ 104/12/06	Further Look at Statement of Cash Flows	

13	104/12/07 ~ 104/12/13	In-Class Test 3	
14	104/12/14 ~ 104/12/20	Measuring and Evaluating Financial Performance	
15	104/12/21 ~ 104/12/27	Fraud and Internal Control	
16	104/12/28 ~ 105/01/03	In-Class Test 4	
17	105/01/04 ~ 105/01/10	Review	
18	105/01/11 ~ 105/01/17	Final Exam Week	
Requirement	Students who do not attend class after gaining approval for leave are viewed as being "absent" from class. Those who do not attend class for more than 18 hours are disqualified for any exams in the class and will receive a semester grade (for that course) of zero.		
Teaching Facility	Computer, Projector		
Textbook(s)	Phillips, F., Libby, R., & Libby, P. (2015). Fundamentals of Financial Accounting (5 ed). McGraw Hill Higher Education.		
Reference(s)			
Number of Assignment(s)	(Filled in by assignment instructor only)		
Grading Policy	<p>◆ Attendance : 20.0 %   ◆ Mark of Usual : 20.0 %   ◆ Midterm Exam : 15.0 %</p> <p>◆ Final Exam : 25.0 %</p> <p>◆ Other ( In-Class Tests ) : 20.0 %</p>		
Note	<p>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> .</p> <p><b>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</b></p>		