

## Tamkang University Academic Year 104, 2nd Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	LIN KU-JUN
Course Class	TLFBB1A DIVISION OF GLOBAL COMMERCE, DEPARTMENT OF INTERNATIONAL BUSINESS (ENGLISH- TAUGHT PROGRAM), 1A	Details	<ul style="list-style-type: none"> <li>◆ Required</li> <li>◆ 2nd 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 . Acquisition of professional knowledge.</li> <li>II . Learning effective self-planning.</li> <li>III . Theoretical application of practical matters.</li> <li>IV . Interpersonal communication and teamwork.</li> <li>V . Analysis of problems and recommendations.</li> <li>VI . Awareness of Ethics as a global citizen.</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. Financial accounting professional skills.</li> <li>B. To understand basic knowledge of business administration.</li> <li>C. To communicate, negotiate, and collaborate to accomplish business projects by team work.</li> <li>D. Knowledge of basic statistical theory.</li> <li>E. Application of profession knowledge.</li> <li>F. Have a firm grasp of the fundamental concepts in economics.</li> <li>G. Have the ability to apply basic analytical tools to economic issues.</li> <li>H. Students are equipped with professional knowledge of core courses.</li> <li>I. Students can apply their profession to practice matters.</li> </ul>			
Course Introduction	<p>In the second semester of accounting principles class, we introduce fixed assets, investments, long-term liability stockholder' s equity, partnership and discuss the statement of cash flow and financial statement 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	Recognize fixed assets, investments, long-term liability stockholder' s equity, partnership and Introduce statement of cash flow and financial statement analysis.	C4	A
2	Understand the basic in concept in financial accounting	C4	A

### Teaching Objectives, Teaching Methods and Assessment

No.	Teaching Objectives	Teaching Methods	Assessment
1	Recognize fixed assets, investments, long-term liability stockholder' s equity, partnership and Introduce statement of cash flow and financial statement analysis.	Lecture, Discussion	Written test, Report, Participation
2	Understand the basic in concept in financial accounting	Lecture, Discussion	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	105/02/15 ~ 105/02/21	Chapter 8: Completing the Operating Cycle	
2	105/02/22 ~ 105/02/28	Chapter 8 continued	
3	105/02/29 ~ 105/03/06	Chapter 9: Investments: Property, Plant, and Equipment and Intangible Assets	
4	105/03/07 ~ 105/03/13	Chapter 9 continued	
5	105/03/14 ~ 105/03/20	Chapter 9 continued	
6	105/03/21 ~ 105/03/27	Chapter 10: Long-Term Liabilities	
7	105/03/28 ~ 105/04/03	Chapter 10 Continued	
8	105/04/04 ~ 105/04/10	National Holiday	
9	105/04/11 ~ 105/04/17	Chapter 10 continued	
10	105/04/18 ~ 105/04/24	Midterm Exam Week	
11	105/04/25 ~ 105/05/01	Chapter 11: Equity	
12	105/05/02 ~ 105/05/08	Chapter 11 continued	

13	105/05/09 ~ 105/05/15	Chapter 11 continued	
14	105/05/16 ~ 105/05/22	Chapter 12: Investment	
15	105/05/23 ~ 105/05/29	Chapter 13: Statement of Cash Flows	
16	105/05/30 ~ 105/06/05	Chapter 13 continued	
17	105/06/06 ~ 105/06/12	Chapter 14 Analyzing financial statements	
18	105/06/13 ~ 105/06/19	Final Exam Week	
Requirement			
Teaching Facility	Computer		
Textbook(s)	Stice, Stice, Albrecht, Swain, Duh, Hsu / Financial Accounting IFRS		
Reference(s)			
Number of Assignment(s)	6 (Filled in by assignment instructor only)		
Grading Policy	◆ Attendance : 10.0 %   ◆ Mark of Usual : 30.0 %   ◆ Midterm Exam : 30.0 % ◆ Final Exam : 30.0 % ◆ 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>		