

Tamkang University Academic Year 105, 1st Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	TSAI, TSUNG-PO
Course Class	TQTXB1P DEPARTMENT OF INTERNATIONAL TOURISM MANAGEMENT (ENGLISH-TAUGHT PROGRAM), 1P	Details	◆ 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			
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	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.		

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	ABD
2	Preparing financial statements	C2	ABCD
3	Analyzing financial statements	C2	ABD

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, Discussion, Problem solving	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	105/09/12 ~ 105/09/18	Course Introduction	
2	105/09/19 ~ 105/09/25	Introduction to Financial Statements	
3	105/09/26 ~ 105/10/02	The Balance Sheet - Assets	
4	105/10/03 ~ 105/10/09	The Balance Sheet - Liabilities & Stockholders' Equity	In-Class Test 1
5	105/10/10 ~ 105/10/16	In-Class Report/Assignment 1	In-Class Test 2
6	105/10/17 ~ 105/10/23	The Income Statement - Operating Income	In-Class Test 3
7	105/10/24 ~ 105/10/30	The Income Statement - Inventory and COGS	In-Class Test 4
8	105/10/31 ~ 105/11/06	In-Class Report/Assignment 2	In-Class Test 5
9	105/11/07 ~ 105/11/13	Review	In-Class Test 6
10	105/11/14 ~ 105/11/20	Midterm Exam Week	
11	105/11/21 ~ 105/11/27	Statement of Cash Flows	In-Class Test 7
12	105/11/28 ~ 105/12/04	Further Look at Statement of Cash Flows	In-Class Test 8

13	105/12/05 ~ 105/12/11	In-Class Report/Assignment 3	In-Class Test 9
14	105/12/12 ~ 105/12/18	Measuring and Evaluating Financial Performance	In-Class Test 10
15	105/12/19 ~ 105/12/25	Fraud and Internal Control	
16	105/12/26 ~ 106/01/01	In-Class Report/Assignment 4	
17	106/01/02 ~ 106/01/08	Review	
18	106/01/09 ~ 106/01/15	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)	4 (Filled in by assignment instructor only)		
Grading Policy	◆ Attendance : 20.0 % ◆ Mark of Usual : % ◆ Midterm Exam : 15.0 % ◆ Final Exam : 25.0 % ◆ Other (In-Class Tests) : 40.0 %		
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.		