

Tamkang University Academic Year 107, 1st Semester Course Syllabus

Course Title	ACCOUNTING ETHICS	Instructor	HSU, CHIH-SHUN
Course Class	TLAXB3P DEPARTMENT OF ACCOUNTING, 3P	Details	<ul style="list-style-type: none"> ◆ Selective ◆ One Semester ◆ 2 Credits
Departmental Aim of Education			
<ul style="list-style-type: none"> I. Become proficient at accounting skills. II. Enhance information system knowledge. III. Able to integrate multiple fields. IV. Uphold ethics & morality standards. V. Further humanity awareness. VI. Cultivate international perspective. VII. Develop macro-view of the future. 			
Departmental core competences			
<ul style="list-style-type: none"> A. Financial accounting professional skills. B. Professional management accounting skills. C. Capability of making managerial decision. D. Application capability of accounting information system. E. Communication, coordination and teamwork skills. F. Social responsibility and professional ethics. 			
Course Introduction	<p>This course provides tuition support for students who are interested in the CPA Program Professional Level segment: Ethics & Governance, which is corresponding to CPA Australia professional program. It explores and analyses the roles of the accounting profession and considers a wide variety of issues, including the mandatory accounting professional ethical framework, corporate governance, and CSR. This course will develop students' skills extended with a focus on developing practical problem solving capabilities</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	Student can demonstrate a theoretical understanding of accounting profession, ethics, and governance knowledge	C2	CEF
2	To develop students'cultivated manners in accounting ethics and governance.	C2	CEF
3	Student can prepare and deliver a professional quality presentation on topics of accounting ethics and governance, and demonstrate effective written communication skills	C3	CEF

Teaching Objectives, Teaching Methods and Assessment

No.	Teaching Objectives	Teaching Methods	Assessment
1	Student can demonstrate a theoretical understanding of accounting profession, ethics, and governance knowledge	Lecture, Discussion	Written test, Participation
2	To develop students'cultivated manners in accounting ethics and governance.	Lecture, Discussion, Problem solving	Written test, Participation

3	Student can prepare and deliver a professional quality presentation on topics of accounting ethics and governance, and demonstrate effective written communication skills	Lecture, Discussion, Problem solving	Written test, Report, Participation
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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	107/09/10 ~ 107/09/16	Introduction to the course	
2	107/09/17 ~ 107/09/23	Module 1: Accounting and Society	
3	107/09/24 ~ 107/09/30	Module 1: Accounting and Society	
4	107/10/01 ~ 107/10/07	Module 2: Ethics	
5	107/10/08 ~ 107/10/14	Module 2: Ethics	
6	107/10/15 ~ 107/10/21	Module 2: Ethics	
7	107/10/22 ~ 107/10/28	Module 3: Governance Concepts	
8	107/10/29 ~ 107/11/04	Module 3: Governance Concepts	
9	107/11/05 ~ 107/11/11	Module 3: Governance Concepts	

10	107/11/12 ~ 107/11/18	Midterm Exam Week	
11	107/11/19 ~ 107/11/25	Module 4: Governance in Practice	
12	107/11/26 ~ 107/12/02	Module 4: Governance in Practice	
13	107/12/03 ~ 107/12/09	Module 4: Governance in Practice	
14	107/12/10 ~ 107/12/16	Case Study 1	
15	107/12/17 ~ 107/12/23	Case Study 2	
16	107/12/24 ~ 107/12/30	Case Study 3	
17	107/12/31 ~ 108/01/06	Course Review	
18	108/01/07 ~ 108/01/13	Final Exam Week	
Requirement	This is an approved integrated course by CPA Australia, and is undertaken concurrently with what being taught in the Ethics and Governance segment of the CPA Australia Professional Programme. Students are advised, if interested, to enroll and take part in the Ethics and Governance examination. Students who are not keen on the CPA examination are encouraged to take this course for improvement of your English reading ability.		
Teaching Facility	Computer, Projector		
Textbook(s)	1. The lecture notes will be provided throughout the course modules 2. The learning materials on case study will be provided		
Reference(s)			
Number of Assignment(s)	1 (Filled in by assignment instructor only)		
Grading Policy	◆ Attendance : 20.0 % ◆ Mark of Usual : % ◆ Midterm Exam : 30.0 % ◆ Final Exam : 30.0 % ◆ Other < case study assignment > : 20.0 %		
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.		