

Tamkang University Academic Year 108, 1st 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	◆ General Course ◆ Required ◆ 1st Semester
Departmental Aim of Education			
I . Acquisition of professional knowledge. II. Learning effective self-planning. III. Theoretical application of practical matters. IV. Interpersonal communication and teamwork. V . Analysis of problems and recommendations. VI. Awareness of Ethics as a global citizen.			
Subject Departmental core competences			
A. Students can demonstrate that they have program basic knowledge of business and management.(ratio:50.00) B. Students can demonstrate that they have capability in professional knowledge expression. (ratio:50.00)			
Subject Schoolwide essential virtues			
3. A vision for the future. (ratio:20.00) 4. Moral integrity. (ratio:10.00) 5. Independent thinking. (ratio:70.00)			
Course Introduction	This course introduces the basic of accounting, including financial statements and the related items in them. Student are expected to read and explain the items and numbers in the financial statements as the bases for decision making.		

The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.

Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.

I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.

II.Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.

III.Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.

No.	Teaching Objectives	objective methods
1	Understand accounting principles and concepts	Cognitive
2	Apply the professions of accounting in practice.	Cognitive
3	Introduce basic financial accounting concept and theory to students.	Cognitive

The correspondences of teaching objectives : core competences, essential virtues, teaching methods, and assessment

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	AB	345	Lecture	Testing, Study Assignments, Discussion(including classroom and online)
2	AB	345	Lecture	Testing, Study Assignments, Discussion(including classroom and online)
3	AB	345	Lecture	Testing, Study Assignments, Discussion(including classroom and online)

Course Schedule

Week	Date	Course Contents	Note
1	108/09/09 ~ 108/09/15	Introduction and Chapter 1 Accounting in action	
2	108/09/16 ~ 108/09/22	Ch1 Continued	
3	108/09/23 ~ 108/09/29	Chapter 2 The recording process	
4	108/09/30 ~ 108/10/06	Ch2 Continued	
5	108/10/07 ~ 108/10/13	Chapter 3 Adjusting the accounts	
6	108/10/14 ~ 108/10/20	Ch3 Continued	

7	108/10/21 ~ 108/10/27	Chapter 4 Completing the accounting cycle	
8	108/10/28 ~ 108/11/03	Ch4 Continues	
9	108/11/04 ~ 108/11/10	Review	
10	108/11/11 ~ 108/11/17	Midterm Exam Week	
11	108/11/18 ~ 108/11/24	Chapter 5 Accounting for merchandising operations	
12	108/11/25 ~ 108/12/01	Ch5 Continued	
13	108/12/02 ~ 108/12/08	Chapter 6 Inventories	
14	108/12/09 ~ 108/12/15	Ch6 Continued	
15	108/12/16 ~ 108/12/22	Chapter 7 Fraud, internal control and cash	
16	108/12/23 ~ 108/12/29	Ch7 Continued	
17	108/12/30 ~ 109/01/05	National holiday	
18	109/01/06 ~ 109/01/12	Final Exam Week (Date:109/1/3-109/1/9)	
Requirement			
Teaching Facility		Computer	
Textbooks and Teaching Materials		Financial Accounting with International Financial Reporting Standards, 4rd edition Weygandt, Kimmel, Kieso 2019	
References			
Number of Assignment(s)		(Filled in by assignment instructor only)	
Grading Policy		◆ Attendance : % ◆ Mark of Usual : 30.0 % ◆ Midterm Exam : 30.0 % ◆ Final Exam : 30.0 % ◆ Other 〈Class participating〉 : 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.	