

## Tamkang University Academic Year 109, 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"> <li>◆ General Course</li> <li>◆ Selective</li> <li>◆ One Semester</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 . Become proficient at accounting skills.</li> <li>II. Enhance information system knowledge.</li> <li>III. Able to integrate multiple fields.</li> <li>IV. Uphold ethics &amp; morality standards.</li> <li>V . Further humanity awareness.</li> <li>VI. Cultivate international perspective.</li> <li>VII. Develop macro-view of the future.</li> </ul>			
Subject Departmental core competences			
<ul style="list-style-type: none"> <li>A. Equip students with capability in professional accounting knowledge.(ratio:10.00)</li> <li>B. Equip students with capability in global mobility.(ratio:20.00)</li> <li>C. Social responsibility and professional ethics.(ratio:50.00)</li> <li>D. Commuication, coordination and teamwork skills.(ratio:20.00)</li> </ul>			
Subject Schoolwide essential virtues			
<ul style="list-style-type: none"> <li>4. Moral integrity. (ratio:80.00)</li> <li>5. Independent thinking. (ratio:20.00)</li> </ul>			
Course Introduction	<p>The course aims for students at understanding the conceptual context of accounting ethics and social responsibility. Through the ethical dilemma study, the students are expected to develop the sense of professionally ethical conducts as an accountant and criteria in the professional judgments.</p> <p>The students are also expected to behave ethically in their future accounting professionals acts, so as to help them develop a moral sense of acting as a right professional in their future career.</p>		

**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	2. To develop students' cultivated manners in professional accounting ethics.	Affective
2	3. To develop students interests in issues on accounting ethics and accountability	Affective

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

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABCD	45	Lecture, Discussion	Testing, Discussion(including classroom and online), Report(including oral and written)
2	ABCD	45	Lecture, Discussion	Study Assignments, Discussion(including classroom and online), Report(including oral and written)

**Course Schedule**

Week	Date	Course Contents	Note
1	109/09/14 ~ 109/09/20	Course Orientation: The Accounting nature (課程介紹 : 會計倫理概念與會計本質)	
2	109/09/21 ~ 109/09/27	The accounting Scheme in disguise (會計本質與詭計)	
3	109/09/28 ~ 109/10/04	National Holiday- Mid-Autumn Festival (中秋節 國定假)	
4	109/10/05 ~ 109/10/11	Code of Ethics for accounting professionals: Taiwan version (台灣會計師職業道德規範)	
5	109/10/12 ~ 109/10/18	Code of Ethics for accounting professionals: Taiwan version (台灣會計師職業道德規範)	
6	109/10/19 ~ 109/10/25	Code of Ethics for accounting professionals: Taiwan version (台灣會計師職業道德規範)	

7	109/10/26~ 109/11/01	Code of Ethics for accounting professionals: Taiwan version (台灣會計師職業道德規範)	
8	109/11/02~ 109/11/08	Study Case on Accounting Fraud (會計舞弊案件)	
9	109/11/09~ 109/11/15	BBC Documentary clip: No accounting for Greed (BBC 影片賞析)	
10	109/11/16~ 109/11/22	Midterm Exam Week	
11	109/11/23~ 109/11/29	Case Discussion (Team-working) (小組個案報告討論)	
12	109/11/30~ 109/12/06	Case Discussion (Team-working) (小組個案報告討論)	
13	109/12/07~ 109/12/13	Case Discussion (Team-working) (小組個案報告討論)	
14	109/12/14~ 109/12/20	Team Presentation: ethical case assigned (會計倫理個案報告)	
15	109/12/21~ 109/12/27	Team Presentation: ethical case assigned (會計倫理個案報告)	
16	109/12/28~ 110/01/03	Team Presentation: ethical case assigned (會計倫理個案報告)	
17	110/01/04~ 110/01/10	Team Presentation: ethical case assigned (會計倫理個案報告)	
18	110/01/11~ 110/01/17	Final Exam Week	
Requirement	No mid-term and final exams required, except for the team presentation and the written term report. 不舉行期中期末考。修課學生必須上台報告並繳交個案報告。		
Teaching Facility	Computer, Projector		
Textbooks and Teaching Materials	1. Lecturer's handouts available to download (教師編製之講義) 2. Code of Ethics for CPA by ROC CPA Association 中華民國會計師職業道德規範 (中華民國會計師公會全國聯合會)		
References	1. 會計倫理；馬嘉應譯；五南圖書		
Number of Assignment(s)	1 (Filled in by assignment instructor only)		
Grading Policy	◆ Attendance : 20.0 %   ◆ Mark of Usual : 30.0 %   ◆ Midterm Exam : % ◆ Final Exam : % ◆ Other <Team Presentation> : 50.0 %		

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>
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