

## Tamkang University Academic Year 109, 1st Semester Course Syllabus

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|---|---|------------|--|
| Course Title  | ACCOUNTING  | Instructor | LIN KU-JUN   |
| Course Class  | TLWXB1A<br>BACHELOR'S PROGRAM IN GLOBAL FINANCIAL<br>MANAGEMENT (ENGLISH-TAUGHT PROGRAM),<br>1A   | Details    | <ul style="list-style-type: none"> <li>◆ General Course</li> <li>◆ Required</li> <li>◆ 1st Semester</li> </ul> |
| Departmental Aim of Education   |   |            |  |
| <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> |   |            |  |
| Subject Departmental core competences   |   |            |  |
| <ul style="list-style-type: none"> <li>A. Students can demonstrate that they have program basic knowledge of business and management.(ratio:50.00)</li> <li>B. Students can demonstrate that they have capability in professional knowledge expression. (ratio:50.00)</li> </ul>  |   |            |  |
| Subject Schoolwide essential virtues  |   |            |  |
| <ul style="list-style-type: none"> <li>3. A vision for the future. (ratio:20.00)</li> <li>4. Moral integrity. (ratio:10.00)</li> <li>5. Independent thinking. (ratio:70.00)</li> </ul>  |   |            |  |
| Course Introduction   | <p>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.</p> |            |  |
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**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), Report(including oral and written), Activity Participation |
| 3   | AB               | 345               | Lecture          | Testing, Study Assignments, Discussion(including classroom and online), Report(including oral and written), Activity Participation |

**Course Schedule**

| Week | Date                     | Course Contents                                      | Note |
|------|--------------------------|--|------|
| 1    | 109/09/14 ~<br>109/09/20 | Introduction and Chapter 1      Accounting in action |      |
| 2    | 109/09/21 ~<br>109/09/27 | Ch1 Continued  |      |
| 3    | 109/09/28 ~<br>109/10/04 | Chapter 2 The recording process                      |      |
| 4    | 109/10/05 ~<br>109/10/11 | Ch2 Continued  |      |

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|----|--------------------------|---|--|
| 5  | 109/10/12 ~<br>109/10/18 | Chapter 3 Adjusting the accounts                  |  |
| 6  | 109/10/19 ~<br>109/10/25 | Ch3 Continues                                     |  |
| 7  | 109/10/26 ~<br>109/11/01 | Chapter 4 Completing the accounting cycle         |  |
| 8  | 109/11/02 ~<br>109/11/08 | Ch4 Continues                                     |  |
| 9  | 109/11/09 ~<br>109/11/15 | Review  |  |
| 10 | 109/11/16 ~<br>109/11/22 | Midterm Exam Week                                 |  |
| 11 | 109/11/23 ~<br>109/11/29 | Chapter 5 Accounting for merchandising operations |  |
| 12 | 109/11/30 ~<br>109/12/06 | Ch5 Continued                                     |  |
| 13 | 109/12/07 ~<br>109/12/13 | Chapter 6 Inventories                             |  |
| 14 | 109/12/14 ~<br>109/12/20 | Ch6 Continued                                     |  |
| 15 | 109/12/21 ~<br>109/12/27 | Chapter 7 Fraud, internal control and cash        |  |
| 16 | 109/12/28 ~<br>110/01/03 | Ch7 Continued                                     |  |
| 17 | 110/01/04 ~<br>110/01/10 | Review  |  |
| 18 | 110/01/11 ~<br>110/01/17 | Final Exam Week                                   |  |

|                                  |  |
|----------------------------------|--|
| Requirement                      |  |
| Teaching Facility                | Computer   |
| Textbooks and Teaching Materials | Financial Accounting with International Financial Reporting Standards, 4rd edition<br>Weygandt, Kimmel, Kieso 2019     |
| References                       |  |
| Number of Assignment(s)          | (Filled in by assignment instructor only)  |
| Grading Policy                   | ◆ Attendance : 10.0 %   ◆ Mark of Usual : 30.0 %   ◆ Midterm Exam : 30.0 %<br>◆ Final Exam : 30.0 %<br>◆ Other ( ) : % |

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| 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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