

## Tamkang University Academic Year 110, 1st Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	LIN KU-JUN
Course Class	TLFBB1B DIVISION OF GLOBAL COMMERCE, DEPARTMENT OF INTERNATIONAL BUSINESS (ENGLISH-TAUGHT PROGRAM), 1B	Details	<ul style="list-style-type: none"> <li>◆ General Course</li> <li>◆ Required</li> <li>◆ 1st Semester</li> </ul>
Relevance to SDGs	SDG4 Quality education		
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	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.
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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), Practicum, Report(including oral and written)

3	AB	345	Lecture	Testing, Study Assignments, Discussion(including classroom and online), Report(including oral and written), Activity Participation
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Course Schedule

Week	Date	Course Contents	Note
1	110/09/22 ~ 110/09/28	Introduction and Chapter 1      Accounting in action	
2	110/09/29 ~ 110/10/05	Ch1 Continued	
3	110/10/06 ~ 110/10/12	Chapter 2 The recording process (Online make up class)	
4	110/10/13 ~ 110/10/19	Ch2 Continued	
5	110/10/20 ~ 110/10/26	Chapter 3 Adjusting the accounts	
6	110/10/27 ~ 110/11/02	Ch3 Continued	
7	110/11/03 ~ 110/11/09	Chapter 4 Completing the accounting cycle	
8	110/11/10 ~ 110/11/16	Chapter 4 Continued	
9	110/11/17 ~ 110/11/23	Midterm Exam Week	
10	110/11/24 ~ 110/11/30	Chapter 5 Accounting for merchandising operations	
11	110/12/01 ~ 110/12/07	Ch5 Continued	
12	110/12/08 ~ 110/12/14	Chapter 6 Inventories	
13	110/12/15 ~ 110/12/21	Ch6 Continued	
14	110/12/22 ~ 110/12/28	Chapter 7 Fraud, internal control and cash	
15	110/12/29 ~ 111/01/04	Ch7 Continued	
16	111/01/05 ~ 111/01/11	Review	
17	111/01/12 ~ 111/01/18	Final exam	
18	111/01/19 ~ 111/01/25	Flexible class	

Requirement	

Teaching Facility	Computer
Textbooks and Teaching Materials	Financial Accounting with International Financial Reporting Standards, 4th edition (Wiley Custom Edition) Weygandt, Kimmel, Kieso 2019
References	
Number of Assignment(s)	(Filled in by assignment instructor only)
Grading Policy	<p>◆ Attendance : 10.0 %    ◆ Mark of Usual : 30.0 %    ◆ Midterm Exam : 30.0 %</p> <p>◆ Final Exam : 30.0 %</p> <p>◆ Other &lt; &gt; : %</p>
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>