

## Tamkang University Academic Year 110, 2nd Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	LEE, YUNG-HSIN
Course Class	TLFBB1A DIVISION OF GLOBAL COMMERCE, DEPARTMENT OF INTERNATIONAL BUSINESS (ENGLISH-TAUGHT PROGRAM), 1A	Details	<ul style="list-style-type: none"> <li>◆ General Course</li> <li>◆ Required</li> <li>◆ 2nd Semester</li> </ul>
Relevance to SDGs	SDG9 Industry, Innovation, and Infrastructure		
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	In the second semester of accounting principles class, we introduce fixed assets, investments, long-term liability stockholder's equity, partnership and discuss the statement of cash flow and financial statement analysis.
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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 Apply the professions of accounting in practice 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, Discussion	Testing, Study Assignments, Discussion(including classroom and online)

**Course Schedule**

Week	Date	Course Contents	Note
1	111/02/21 ~ 111/02/25	Chapter 7 Fraud, Internal Control, and Cash	
2	111/02/28 ~ 111/03/04	Chapter 8 Accounting for Receivables	
3	111/03/07 ~ 111/03/11	Chapter 8 Continued	
4	111/03/14 ~ 111/03/18	Chapter 9 Plant Assets, Nature Resources, and Intangible Assets	

5	111/03/21 ~ 111/03/25	Chapter 9 Continued	
6	111/03/28 ~ 111/04/01	Chapter 10 Current Liabilities	
7	111/04/04 ~ 111/04/08	Holiday	
8	111/04/11 ~ 111/04/15	Chapter 11 Non current Liabilities	
9	111/04/18 ~ 111/04/22	Chapter 11 Continued	
10	111/04/25 ~ 111/04/29	Midterm Exam Week	
11	111/05/02 ~ 111/05/06	Chapter 12 Corporations: Organization, Share Transactions, and Equity	
12	111/05/09 ~ 111/05/13	Chapter 12 Continued	
13	111/05/16 ~ 111/05/20	Chapter 12 Continued	
14	111/05/23 ~ 111/05/27	Chapter 14 Statement of Cash Flows	
15	111/05/30 ~ 111/06/03	Chapter 14 Continued	
16	111/06/06 ~ 111/06/10	Chapter 15 Financial Analysis: The Basic Picture	
17	111/06/13 ~ 111/06/17	Chapter 15 Continued	
18	111/06/20 ~ 111/06/24	Final Exam Week	
Requirement			
Teaching Facility	Computer, Projector		
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 : 10.0 %    ◆ Mark of Usual : 30.0 %    ◆ Midterm Exam : 30.0 % ◆ Final Exam : 30.0 % ◆ Other ( ) : %		

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>.

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