

Tamkang University Academic Year 111, 1st Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	CHEN, HUNG-YIN
Course Class	TLYXB1C DEPARTMENT OF ECONOMICS, 1C	Details	<ul style="list-style-type: none"> ◆ General Course ◆ Required ◆ 1st Semester
Relevance to SDGs	SDG4 Quality education SDG8 Decent work and economic growth SDG12 Responsible consumption and production		
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:40.00) B. Students can demonstrate that they have capability in professional knowledge expression. (ratio:40.00) C. Students can demonstrate that they have capability in using information technology. (ratio:10.00) D. Students can demonstrate that they are critical thinkers.(ratio:10.00)			
Subject Schoolwide essential virtues			
1. A global perspective. (ratio:5.00) 2. Information literacy. (ratio:10.00) 3. A vision for the future. (ratio:20.00) 4. Moral integrity. (ratio:20.00) 5. Independent thinking. (ratio:30.00) 6. A cheerful attitude and healthy lifestyle. (ratio:5.00)			

7. A spirit of teamwork and dedication. (ratio:5.00)

8. A sense of aesthetic appreciation. (ratio:5.00)

Course Introduction

This course introduces the basic framework and practice of financial accounting. This course covers the following topics: major forms of business, accounting cycles, merchandising operation, internal control, and accounts receivables. Further, students are expected to be able to prepare and understand financial statements and analyze financial information.

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	Understanding accounting principles and concept	Cognitive
2	Understanding and applying accounting cycle	Psychomotor

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

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABC	1238	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online)
2	ABD	4567	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online)

Course Schedule

Week	Date	Course Contents	Note

1	111/09/05 ~ 111/09/11	Mid-Autumn Festival Falls on Saturday (Make-up Holiday)	
2	111/09/12 ~ 111/09/18	Introduction and CH1 Accounting in Action	
3	111/09/19 ~ 111/09/25	CH2 The Recording Process	
4	111/09/26 ~ 111/10/02	CH2 The Recording Process	
5	111/10/03 ~ 111/10/09	CH3 Adjusting the Accounts	
6	111/10/10 ~ 111/10/16	CH3 Adjusting the Accounts	
7	111/10/17 ~ 111/10/23	CH4 Completing the Accounting Cycle	
8	111/10/24 ~ 111/10/30	CH4 Completing the Accounting Cycle	
9	111/10/31 ~ 111/11/06	CH5 Accounting for Merchandise Operations	
10	111/11/07 ~ 111/11/13	Midterm Exam Week	
11	111/11/14 ~ 111/11/20	CH5 Accounting for Merchandise Operations	
12	111/11/21 ~ 111/11/27	CH5 Accounting for Merchandise Operations	
13	111/11/28 ~ 111/12/04	CH6 Inventories	
14	111/12/05 ~ 111/12/11	CH6 Inventories	
15	111/12/12 ~ 111/12/18	CH6 Inventories	
16	111/12/19 ~ 111/12/25	CH7 Fraud, Internal Control, and Cash	
17	111/12/26 ~ 112/01/01	CH7 Fraud, Internal Control, and Cash	
18	112/01/02 ~ 112/01/08	Final Exam Week	
Requirement	<ul style="list-style-type: none"> Students who are unable to attend a class for any reason may ask for a leave of absence in accordance with the terms set forth in the Regulations Governing Student Leave of Absence at TKU. 		
Teaching Facility	Computer, Projector		
Textbooks and Teaching Materials	Financial Accounting with IFRS 4th Edition Weygandt, Kimmel, Kieso, 2021. (ISBN 978-1-119-82423-7)		
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 () : %</p>
Note	<p>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.</p> <p>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p>