### Tamkang University Academic Year 111, 2nd 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><li>General Course</li><li>Required</li><li>2nd Semester</li></ul>
Relevance to SDGs	SDG4 Quality education		

#### Departmental Aim of Education

- I. Acquisition of professional knowledge.
- II. Learning effective self-planning.
- ${\rm I\hspace{-.1em}I\hspace{-.1em}I}$ . 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

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.

# 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	ABCD	12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Discussion(including classroom and online), Practicum, Report(including oral and written), Activity Participation

2	ABCD		12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Discussion(including classroom and online), Practicum, Report(including oral and written), Activity Participation
3	ABCD		12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Discussion(including classroom and online), Practicum, Report(including oral and written), Activity Participation
				Course Schedule	
Week	Date			Course Contents	Note
1	112/02/13 ~ 112/02/19	Chapter 8 Accounting for Receivables			
2	112/02/20 ~ 112/02/26	Chapter 8 Continued			
3	112/02/27 ~ 112/03/05	Chapter 9 Plant Assets, Nature Resources, and Intangible Assets			
4	112/03/06 ~ 112/03/12	Chapter 9 Continued			
5	112/03/13 ~ 112/03/19	Chap 9 Continued			
6	112/03/20 ~ 112/03/26	Chap 11 Non current Liabilities			
7	112/03/27 ~ 112/04/02	Chap 11 Continued			
8	112/04/03 ~ 112/04/09	Off campus learning			
9	112/04/10 ~ 112/04/16	Chapter 10 Current Liabilities			
10	112/04/17 ~ 112/04/23	Midterm Exam Week			
11	112/04/24 ~ 112/04/30	Chapter 12 Corporations: Organization, Share Transactions, and Equity			
12	112/05/01 ~ 112/05/07	Chapter 12 Continued			
13	112/05/08 ~ 112/05/14	Chapter 14 Statement of Cash Flows			
14	112/05/15 ~ 112/05/21	Chapter 14 Continued			
15	112/05/22 ~ 112/05/28	Chapte	er 14 Continued		
		112/05/29 ~ Chapter 15 Financial Analysis: The Basic Picture			

17	112/06/05 ~ 112/06/11	Chapter 15 Continued		
18	112/06/12 ~ 112/06/18	Final Exam Week		
Re	quirement			
Tea	aching Facility Computer			
Textbooks and Teaching Materials		Financial Accounting with International Financial Reporting Standards, 4rd edition Weygandt, Kimmel, Kieso, 2021		
R	References			
	lumber of signment(s)	10 (Filled in by assignment instructor only)		
Grading Policy		<ul> <li>◆ Attendance: 10.0 %</li></ul>		
	Note	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> .   ** Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.		

TLFBB1M0518 2B Page:4/4 2023/1/5 10:42:34