

Tamkang University Academic Year 111, 2nd 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 ◆ 2nd Semester
Relevance to SDGs	SDG4 Quality education		
Departmental Aim of Education			
<ul style="list-style-type: none"> 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			
<ul style="list-style-type: none"> 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			
<ul style="list-style-type: none"> 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

The main purpose of this course is to introduce basic framework and practice of Financial Accounting. We will introduce receivable, long-lived assets, liabilities, stockholders' equity, statement of cash flows, financial analysis, and investment. Further, students can prepare and understand financial statement reports, then analyze a company' s financial structure.

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	Describe the content and purpose of financial statements	Cognitive
2	Analyzing financial statements	Psychomotor

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

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	AB	34	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online)
2	CD	125678	Lecture, Discussion, Publication	Testing, Study Assignments, Discussion(including classroom and online)

Course Schedule

Week	Date	Course Contents	Note
1	112/02/13~ 112/02/19	Ch 8 Accounting for Receivables	

2	112/02/20 ~ 112/02/26	Ch 8 Accounting for Receivables	
3	112/02/27 ~ 112/03/05	Ch 9 Plant assets, nature resources, and intangible assets	
4	112/03/06 ~ 112/03/12	Ch 9 Plant assets, nature resources, and intangible assets	
5	112/03/13 ~ 112/03/19	Ch 10 Current liabilities	
6	112/03/20 ~ 112/03/26	Ch 11 Non-Current liabilities	
7	112/03/27 ~ 112/04/02	Ch 11 Non-Current liabilities	
8	112/04/03 ~ 112/04/09	Holiday	
9	112/04/10 ~ 112/04/16	Ch 11 Non-Current liabilities	
10	112/04/17 ~ 112/04/23	Midterm Exam Week	
11	112/04/24 ~ 112/04/30	Ch 12 Corporations: organization, share transactions, and equity	
12	112/05/01 ~ 112/05/07	Ch 12 Corporations: organization, share transactions, and equity	
13	112/05/08 ~ 112/05/14	Ch13 Investments	
14	112/05/15 ~ 112/05/21	Ch13 Investments	
15	112/05/22 ~ 112/05/28	Ch13 Investments	
16	112/05/29 ~ 112/06/04	Ch 14 Statement of cash flows	
17	112/06/05 ~ 112/06/11	Ch 14 Statement of cash flows	
18	112/06/12 ~ 112/06/18	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 International Financial Reporting Standards, 4rd edition Weygandt, Kimmel, Kieso (Wiley Custom Edition), 2021		
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>