

Tamkang University Academic Year 112, 2nd Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	CHEN, HUNG-YIN
Course Class	TLCXB1C DEPARTMENT OF BUSINESS ADMINISTRATION, 1C	Details	◆ General Course ◆ Required ◆ 2nd Semester
Relevance to SDGs	SDG4 Quality education		
D e p a r t m e n t a l A i m o f E d u c a t i o n			
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**

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, 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	Testing, Study Assignments, Discussion(including classroom and online)

Course Schedule

Week	Date	Course Contents	Note
1	113/02/19 ~ 113/02/25	Ch 8 Accounting for Receivables	

2	113/02/26 ~ 113/03/03	Ch 8 Accounting for Receivables	
3	113/03/04 ~ 113/03/10	Ch 9 Plant assets, nature resources, and intangible assets	
4	113/03/11 ~ 113/03/17	Ch 9 Plant assets, nature resources, and intangible assets	
5	113/03/18 ~ 113/03/24	Ch 9 Plant assets, nature resources, and intangible assets	
6	113/03/25 ~ 113/03/31	Ch 10 Current liabilities	
7	113/04/01 ~ 113/04/07	Teaching administration observation period	
8	113/04/08 ~ 113/04/14	Ch 11 Non-Current liabilities	
9	113/04/15 ~ 113/04/21	Midterm Exam	
10	113/04/22 ~ 113/04/28	Ch 11 Non-Current liabilities	
11	113/04/29 ~ 113/05/05	Ch 11 Non-Current liabilities	
12	113/05/06 ~ 113/05/12	Ch 12 Corporations: organization, share transactions, and equity	
13	113/05/13 ~ 113/05/19	Ch 12 Corporations: organization, share transactions, and equity	
14	113/05/20 ~ 113/05/26	Ch 12 Corporations: organization, share transactions, and equity	
15	113/05/27 ~ 113/06/02	Ch 14 Statement of cash flows	
16	113/06/03 ~ 113/06/09	Ch 14 Statement of cash flows	
17	113/06/10 ~ 113/06/16	Final Exam Week (Date:113/6/11-113/6/17)	
18	113/06/17 ~ 113/06/23	Flex week, learning activities should be arranged.	
Key capabilities			
Interdisciplinary			

Distinctive teaching	
Course Content	Logical Thinking
Requirement	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.
Textbooks and Teaching Materials	Using teaching materials from other writers:Textbooks Name of teaching materials: Financial Accounting with IFRS, Wiley Custom Edition 5/e, Weygandt/Kimmel, 2023, ISBN: 9781394194766
References	財務會計IFRS (第五版)(Weygandt IFRS 5/e), 作者: 陳美娥/謝宜樺 等譯, 出版商: 滄海, ISBN: 9786269653683 會計學 第八版 修訂版 IFRS, 作者: 杜榮瑞、薛富井、蔡彥卿、林修葳, 出版商: 東華書局, ISBN: 9786267130148
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 . ※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.