

Tamkang University Academic Year 112, 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 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

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	113/02/19 ~ 113/02/25	Chapter 8 Accounting for Receivables	
2	113/02/26 ~ 113/03/03	National Holidays	
3	113/03/04 ~ 113/03/10	Chapter 8 Continued	
4	113/03/11 ~ 113/03/17	Chapter 9 Plant Assets, Nature Resources, and Intangible Assets	
5	113/03/18 ~ 113/03/24	Chap 9 Continued	
6	113/03/25 ~ 113/03/31	Chap 9 Continued	
7	113/04/01 ~ 113/04/07	Chap Current Liabilities	
8	113/04/08 ~ 113/04/14	Off campus learning	
9	113/04/15 ~ 113/04/21	Midterm Exam Week	
10	113/04/22 ~ 113/04/28	Chapter 11 Non Current Liabilities	
11	113/04/29 ~ 113/05/05	Chapter 11 Continued	
12	113/05/06 ~ 113/05/12	Chapter 12 Corporations: Organization, Share Transactions, and Equity	
13	113/05/13 ~ 113/05/19	Chapter 12 Continued	
14	113/05/20 ~ 113/05/26	Chapter 14 Statement of Cash Flows	
15	113/05/27 ~ 113/06/02	Chapter 14 Continued	
16	113/06/03 ~ 113/06/09	Chapter 15 Financial Analysis: The Basic Picture	

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	International mobility Problem solving		
Interdisciplinary			
Distinctive teaching			
Course Content	Logical Thinking		
Requirement			
Textbooks and Teaching Materials	Using teaching materials from other writers:Textbooks Name of teaching materials: Financial Accounting with International Financial Reporting Standards, 5rd edition Weygandt and Kimmel (Wiley Custom Edition), 2023		
References			
Grading Policy	<p>◆ Attendance : % ◆ Mark of Usual : 30.0 % ◆ Midterm Exam : 20.0 %</p> <p>◆ Final Exam : 20.0 %</p> <p>◆ Other <TA Class> : 30.0 %</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>		