

## Tamkang University Academic Year 112, 2nd Semester Course Syllabus

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                               |            |                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------|
| Course Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ACCOUNTING                                                    | Instructor | SHIH, YA-NAN                                                                                                   |
| Course Class                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | TLOXB1A<br>DEPARTMENT OF RISK MANAGEMENT AND<br>INSURANCE, 1A | Details    | <ul style="list-style-type: none"> <li>◆ General Course</li> <li>◆ Required</li> <li>◆ 2nd Semester</li> </ul> |
| Relevance to SDGs                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | SDG4 Quality education                                        |            |                                                                                                                |
| Departmental Aim of Education                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                               |            |                                                                                                                |
| <ul style="list-style-type: none"> <li>I. Acquisition of professional knowledge.</li> <li>II. Learning effective self-planning.</li> <li>III. Theoretical application of practical matters.</li> <li>IV. Interpersonal communication and teamwork.</li> <li>V. Analysis of problems and recommendations.</li> <li>VI. Awareness of Ethics as a global citizen.</li> </ul>                                                                                                         |                                                               |            |                                                                                                                |
| Subject Departmental core competences                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                               |            |                                                                                                                |
| <ul style="list-style-type: none"> <li>A. Students can demonstrate that they have program basic knowledge of business and management.(ratio:40.00)</li> <li>B. Students can demonstrate that they have capability in professional knowledge expression. (ratio:40.00)</li> <li>C. Students can demonstrate that they have capability in using information technology. (ratio:10.00)</li> <li>D. Students can demonstrate that they are critical thinkers.(ratio:10.00)</li> </ul> |                                                               |            |                                                                                                                |
| Subject Schoolwide essential virtues                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                               |            |                                                                                                                |
| <ul style="list-style-type: none"> <li>1. A global perspective. (ratio:5.00)</li> <li>2. Information literacy. (ratio:10.00)</li> <li>3. A vision for the future. (ratio:20.00)</li> <li>4. Moral integrity. (ratio:20.00)</li> <li>5. Independent thinking. (ratio:30.00)</li> <li>6. A cheerful attitude and healthy lifestyle. (ratio:5.00)</li> </ul>                                                                                                                         |                                                               |            |                                                                                                                |

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

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

**Course Introduction**

Financial accounting focuses on reporting financial information to external parties such as investors, governmental agencies, banks, and suppliers, based on Generally Accepted Accounting Principles(GAAP). The most important way financial accounting information affects managers' decisions and actions is through compensation, which is often, in part, based on numbers in financial statements.

**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   | 1.Realizing the steps of the accounting cycle.<br>2.Using the debit/credit rules and in the analysis of business transactions.<br>3.Understanding the basic accounting theory and generally accepted accounting principles.<br>4.Reporting and analysis of financial statements. | 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, Practicum | Testing    |

**Course Schedule**

| Week | Date                    | Course Contents                       | Note |
|------|-------------------------|---------------------------------------|------|
| 1    | 113/02/19~<br>113/02/25 | Chapter 8. Accounting for receivables |      |
| 2    | 113/02/26~<br>113/03/03 | Chapter 8. Accounting for receivables |      |

|                      |                          |                                                                       |  |
|----------------------|--------------------------|-----------------------------------------------------------------------|--|
| 3                    | 113/03/04 ~<br>113/03/10 | Chapter 9. Plant assets, natural resources and intangible assets      |  |
| 4                    | 113/03/11 ~<br>113/03/17 | Chapter 9. Plant assets, natural resources and intangible assets      |  |
| 5                    | 113/03/18 ~<br>113/03/24 | Chapter 10. Current liabilities                                       |  |
| 6                    | 113/03/25 ~<br>113/03/31 | Chapter 10. Current liabilities                                       |  |
| 7                    | 113/04/01 ~<br>113/04/07 | Teaching administration observation period                            |  |
| 8                    | 113/04/08 ~<br>113/04/14 | Chapter 11. Non-current liabilities                                   |  |
| 9                    | 113/04/15 ~<br>113/04/21 | Midterm Exam Week                                                     |  |
| 10                   | 113/04/22 ~<br>113/04/28 | Chapter 11. Non-current liabilities                                   |  |
| 11                   | 113/04/29 ~<br>113/05/05 | Chapter 12. Corporations: Organization, share transactions and equity |  |
| 12                   | 113/05/06 ~<br>113/05/12 | Chapter 12. Corporations: Organization, share transactions and equity |  |
| 13                   | 113/05/13 ~<br>113/05/19 | Chapter 14. Statement of cash flows                                   |  |
| 14                   | 113/05/20 ~<br>113/05/26 | Chapter 14. Statement of cash flows                                   |  |
| 15                   | 113/05/27 ~<br>113/06/02 | Chapter 15. Financial analysis: The big picture                       |  |
| 16                   | 113/06/03 ~<br>113/06/09 | Chapter 15. Financial analysis: The big picture                       |  |
| 17                   | 113/06/10 ~<br>113/06/16 | Final Exam Week (Date:113/6/11-113/6/17)                              |  |
| 18                   | 113/06/17 ~<br>113/06/23 | Flex week, learning activities should be arranged.                    |  |
| Key capabilities     |                          |                                                                       |  |
| Interdisciplinary    |                          |                                                                       |  |
| Distinctive teaching |                          |                                                                       |  |
|                      |                          |                                                                       |  |

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Content                   | Logical Thinking                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Requirement                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Textbooks and Teaching Materials | Using teaching materials from other writers:Textbooks, Presentations<br>Name of teaching materials:<br>Financial Accounting with International Financial Reporting Standards, 5rd edition<br>Weygandt and Kimmel (Wiley Custom Edition), 2023                                                                                                                                                                                                                                                                                |
| References                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Grading Policy                   | ◆ Attendance : 10.0 %   ◆ Mark of Usual : 30.0 %   ◆ Midterm Exam : 30.0 %<br>◆ Final Exam : 30.0 %<br>◆ Other ( ) : %                                                                                                                                                                                                                                                                                                                                                                                                       |
| 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> .<br><b>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</b> |