

Tamkang University Academic Year 113, 1st Semester Course Syllabus

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| Course Title | ACCOUNTING | Instructor | HUNG-AN HUA |
| Course Class | TLMXB1B DEPARTMENT OF INFORMATION MANAGEMENT, 1B | Details | <ul style="list-style-type: none"> ◆ General Course ◆ Required ◆ 1st Semester ◆ 2 Credits |
| Relevance to SDGs | SDG4 Quality education SDG8 Decent work and economic growth SDG16 Peace, justice and strong institutions | | |
| 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. | | | |
| S u b j e c t D e p a r t m e n t a l c o r e c o m p e t e n c e s | | | |
| 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) | | | |
| S u b j e c t S c h o o l w i d e e s s e n t i a l v i r t u e s | | | |
| 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 the primary forms of organization, accounting cycle, merchandising operation, and internal control. Further, students can prepare and understand financial statements, then analyze financial information.

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 | understanding accounting principles and concept. | Cognitive |
| 2 | preparing and analyzing financial statement. | Affective |

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

| No. | Core Competences | Essential Virtues | Teaching Methods | Assessment |
|-----|------------------|-------------------|---------------------|--|
| 1 | AB | 1234 | Lecture, Discussion | Testing, Study Assignments, Discussion(including classroom and online) |
| 2 | CD | 5678 | Lecture, Discussion | Testing, Study Assignments, Discussion(including classroom and online) |

Course Schedule

| Week | Date | Course Contents | Note |
|------|-------------------------|--|------|
| 1 | 113/09/09~ 113/09/15 | Introduction and CH.1 Accounting in Action | |

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| 2 | 113/09/16 ~ 113/09/22 | Moon Festival, No Class [TA: Quiz-Definitions] | |
| 3 | 113/09/23 ~ 113/09/29 | CH.1 Accounting in Action & CH.2 | |
| 4 | 113/09/30 ~ 113/10/06 | CH.2 The Recording Process | |
| 5 | 113/10/07 ~ 113/10/13 | CH.2 The Recording Process & CH.3 | |
| 6 | 113/10/14 ~ 113/10/20 | CH.3 Adjusting the Accounts | |
| 7 | 113/10/21 ~ 113/10/27 | CH.3 Adjusting the Accounts & CH.4 [TA: C. Quiz 1] | |
| 8 | 113/10/28 ~ 113/11/03 | CH.4 Completing the Accounting Cycle | |
| 9 | 113/11/04 ~ 113/11/10 | Midterm Exam/Midterm Assessment Week (teachers can adjust the week as needed) | |
| 10 | 113/11/11 ~ 113/11/17 | CH.5 Accounting for Merchandise Operations | |
| 11 | 113/11/18 ~ 113/11/24 | CH.5 Accounting for Merchandise Operations | |
| 12 | 113/11/25 ~ 113/12/01 | CH.5 & CH.6 Inventories | |
| 13 | 113/12/02 ~ 113/12/08 | CH.6 Inventories | |
| 14 | 113/12/09 ~ 113/12/15 | CH.6 Inventories | |
| 15 | 113/12/16 ~ 113/12/22 | CH.7 Fraud, Internal Control and Cash [TA: C. Quiz 2] | |
| 16 | 113/12/23 ~ 113/12/29 | CH.7 Fraud, Internal Control and Cash | |
| 17 | 113/12/30 ~ 114/01/05 | Final Exam/Final Assessment Week (teachers can adjust the week as needed) | |
| 18 | 114/01/06 ~ 114/01/12 | Flexible Teaching Week: Generally, no in-person classes; teachers may arrange teaching activities or final assessments, among other options. | |
| Key capabilities | | self-directed learning Problem solving | |
| Interdisciplinary | | | |
| Distinctive teaching | | | |
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| Course Content | Logical Thinking |
| Requirement | <p>1. The student who wants (or considers) to take this course should present in the first class on time (including the TA session). If the student wants to enroll in this course during the "adjustment period," please contact the instructor in person, via the MS team, or by e-mail (158138@mail.tku.edu.tw).</p> <p>2. Please use original textbooks and do not illegally photocopy other people's works to avoid breaking the law.</p> <p>3. Other important requirements will be announced during the first session.</p> |
| Textbooks and Teaching Materials | <p>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</p> |
| Grading Policy | <p>◆ Attendance : % ◆ Mark of Usual : 30.0 % ◆ Midterm Exam : 25.0 %</p> <p>◆ Final Exam : 30.0 %</p> <p>◆ Other <TA and C. Quizzes> : 15.0 %</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> |