

Tamkang University Academic Year 113, 1st Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	SHIH, YA-NAN
Course Class	TLOXB1A DEPARTMENT OF RISK MANAGEMENT AND INSURANCE, 1A	Details	<ul style="list-style-type: none"> ◆ General Course ◆ Required ◆ 1st Semester ◆ 2 Credits
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

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. 2.Using the debit/credit rules and in the analysis of business transactions. 3.Understanding the basic accounting theory and generally accepted accounting principles. 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	113/09/09 ~ 113/09/15	Chapter 1. Accounting in action	
2	113/09/16 ~ 113/09/22	Moon Festival	

3	113/09/23 ~ 113/09/29	Chapter 2. The recording process	
4	113/09/30 ~ 113/10/06	Chapter 2. The recording process	
5	113/10/07 ~ 113/10/13	Chapter 3. Adjusting the accounts	
6	113/10/14 ~ 113/10/20	Chapter 3. Adjusting the accounts	
7	113/10/21 ~ 113/10/27	Chapter 4. Completing the accounting cycle	
8	113/10/28 ~ 113/11/03	Chapter 4. Completing the accounting cycle	
9	113/11/04 ~ 113/11/10	Midterm Exam	
10	113/11/11 ~ 113/11/17	Chapter 5. Accounting for merchandise operations	
11	113/11/18 ~ 113/11/24	Chapter 5. Accounting for merchandise operations	
12	113/11/25 ~ 113/12/01	Chapter 6. Inventories	
13	113/12/02 ~ 113/12/08	Chapter 6. Inventories	
14	113/12/09 ~ 113/12/15	Chapter 7. Fraud, internal control and cash	
15	113/12/16 ~ 113/12/22	Chapter 7. Fraud, internal control and cash	
16	113/12/23 ~ 113/12/29	Chapter 7. Fraud, internal control and cash	
17	113/12/30 ~ 114/01/05	Final Exam	
18	114/01/06 ~ 114/01/12	online course (MS teams)	
Key capabilities	International mobility Problem solving		
Interdisciplinary			
Distinctive teaching			
Course Content	Logical Thinking		

Requirement	None
Textbooks and Teaching Materials	Using teaching materials from other writers:Textbooks, Presentations Name of teaching materials: Financial Accounting with International Financial Reporting Standards, 5rd edition Weygandt and Kimmel (Wiley Custom Edition), 2023
References	
Grading Policy	<ul style="list-style-type: none"> ◆ Attendance : 10.0 % ◆ Mark of Usual : 30.0 % ◆ Midterm Exam : 30.0 % ◆ Final Exam : 30.0 % ◆ Other < > : %
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>