

## Tamkang University Academic Year 113, 2nd Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	HUNG-AN HUA
Course Class	TLCXB1C DEPARTMENT OF BUSINESS ADMINISTRATION, 1C	Details	◆ General Course ◆ Required ◆ 2nd 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.			
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 financial analysis. 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	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	114/02/17 ~ 114/02/23	Introduction and CH.8 Accounting for receivables	TA: Time Value of Money

2	114/02/24 ~ 114/03/02	CH.8 Accounting for receivables	
3	114/03/03 ~ 114/03/09	CH.8 Accounting for receivables & CH.9	
4	114/03/10 ~ 114/03/16	CH.9 Plant assets, natural resources and intangible assets	TA: Quiz for CH.8
5	114/03/17 ~ 114/03/23	CH.9 Plant assets, natural resources and intangible assets	
6	114/03/24 ~ 114/03/30	CH.10 Current liabilities	TA: Quiz for CH.9
7	114/03/31 ~ 114/04/06	Spring Vacation	Online study
8	114/04/07 ~ 114/04/13	CH.10 Current liabilities	TA: Comprehensive Quiz
9	114/04/14 ~ 114/04/20	Midterm Exam/Midterm Assessment Week (teachers can adjust the week as needed)	
10	114/04/21 ~ 114/04/27	CH.11 Non-current liabilities	TA: Preview of Ch.15
11	114/04/28 ~ 114/05/04	CH.11 Non-current liabilities	
12	114/05/05 ~ 114/05/11	CH.12 Corporations: Organization, share transactions and equity	TA: Quiz for CH.11
13	114/05/12 ~ 114/05/18	CH.12 Corporations: Organization, share transactions and equity	
14	114/05/19 ~ 114/05/25	CH.14 Statement of cash flows	TA: Quiz for CH.12
15	114/05/26 ~ 114/06/01	CH.14 Statement of cash flows & Ch.15 Financial analysis	
16	114/06/02 ~ 114/06/08	Ch.15 Financial analysis TA: Comprehensive Quiz	TA: Quiz for CH.14
17	114/06/09 ~ 114/06/15	Final Exam/Final Assessment Week (teachers can adjust the week as needed)	TA: Comprehensive Quiz
18	114/06/16 ~ 114/06/22	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	
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</p> <p>Name of teaching materials:</p> <p>Financial Accounting with International Financial Reporting Standards, 5rd edition</p> <p>Weygandt and Kimmel (Wiley Custom Edition), 2023</p>
References	
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 <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> .</p> <p><b>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</b></p>