

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

Course Title	ACCOUNTING	Instructor	CHEN HUI-LING
Course Class	TLYXB1B DEPARTMENT OF ECONOMICS, 1B	Details	◆ General Course ◆ Required ◆ 2nd Semester ◆ 2 Credits
Relevance to SDGs	SDG4 Quality education		
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,financial analysis, and investment. Further, students can prepare and understand financial statement reports, then analyze a company’ s financial structure.			
<p><b>The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.</b></p> <p>Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.</p> <p>I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.</p> <p>II.Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.</p> <p>III.Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.</p>				
No.	Teaching Objectives			objective methods
1	describe the content and purpose of financial statements			Cognitive
2	analyzing financial statements			Psychomotor
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	Testing, Discussion(including classroom and online)
2	ABCD	12345678	Lecture, Discussion	Testing, Discussion(including classroom and online)
Course Schedule				
Week	Date	Course Contents		Note
1	114/02/17 ~ 114/02/23	ch7 cash		

2	114/02/24 ~ 114/03/02	Ch 8 Accounting for Receivables	
3	114/03/03 ~ 114/03/09	Ch 8 Accounting for Receivables	
4	114/03/10 ~ 114/03/16	Ch 9 Plant assets, nature resources, and intangible assets	
5	114/03/17 ~ 114/03/23	Ch 9 Plant assets, nature resources, and intangible assets	
6	114/03/24 ~ 114/03/30	Ch 9 Plant assets, nature resources, and intangible assets /Ch 10 Current liabilities	
7	114/03/31 ~ 114/04/06	Teaching Administration Observation (no class)	
8	114/04/07 ~ 114/04/13	Ch 10 Current liabilities	
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	
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	
13	114/05/12 ~ 114/05/18	Ch 12 Corporations: organization, share transactions, and equity	
14	114/05/19 ~ 114/05/25	Ch 12 Corporations: organization, share transactions, and equity	
15	114/05/26 ~ 114/06/01	Ch 14 Statement of cash flows	
16	114/06/02 ~ 114/06/08	Ch 15 Financial analysis	
17	114/06/09 ~ 114/06/15	Final Exam/Final Assessment Week (teachers can adjust the week as needed)	
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		Problem solving	
Interdisciplinary			

Distinctive teaching	
Course Content	Logical Thinking
Requirement	<p>1. Please use original textbooks and do not illegally photocopy other people's works to avoid breaking the law.</p> <p>2. 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>Accounting with International Financial Reporting Standards, 5rd edition Weygandt and KUsing teaching materials from other writers:Textbooks Name of teaching materials:</p> <p>Financialimmel (Wiley Custom Edition), 2023</p>
References	
Grading Policy	<p>◆ Attendance : 15.0 %    ◆ Mark of Usual : 25.0 %    ◆ Midterm Exam : 30.0 %</p> <p>◆ Final Exam : 30.0 %</p> <p>◆ Other ( ) : %</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>