

Tamkang University Academic Year 114, 1st Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	HUANG, SHIH-TING
Course Class	TLCXB1C DEPARTMENT OF BUSINESS ADMINISTRATION, 1C	Details	◆ General Course ◆ Required ◆ 1st Semester ◆ 2 Credits
Relevance to SDGs	SDG4 Quality education SDG8 Decent work and economic growth		
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 primary objective of this course is to introduce the fundamental framework and practices of Financial Accounting. Topics include the main forms of business organization, the accounting cycle, merchandising operations, and internal control. Students will learn how to prepare and interpret financial statements and develop the skills to analyze a company's financial information effectively.			
<p>The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.</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	Understanding and applying the accounting cycle.			Cognitive
2	Preparing and analyzing 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, Discussion	Testing, Study Assignments, Discussion(including classroom and online)
2	ABCD	12345678	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online)
Course Schedule				
Week	Date	Course Contents		Note
1	114/09/15 ~ 114/09/21	Introduction and Chapter 1 Accounting in Business		

2	114/09/22 ~ 114/09/28	Chapter 1 Accounting in Business	
3	114/09/29 ~ 114/10/05	Chapter 2 Analyzing and Recording Transactions	
4	114/10/06 ~ 114/10/12	Chapter 2 Analyzing and Recording Transactions	
5	114/10/13 ~ 114/10/19	Chapter 3 Adjusting Accounts for Financial Statements	
6	114/10/20 ~ 114/10/26	Chapter 3 Adjusting Accounts for Financial Statements	
7	114/10/27 ~ 114/11/02	Chapter 4 Completing the Accounting Cycle	
8	114/11/03 ~ 114/11/09	Chapter 4 Completing the Accounting Cycle	
9	114/11/10 ~ 114/11/16	Midterm Exam	
10	114/11/17 ~ 114/11/23	Chapter 5 Accounting for Merchandise Operations	
11	114/11/24 ~ 114/11/30	Chapter 5 Accounting for Merchandise Operations	
12	114/12/01 ~ 114/12/07	Chapter 6 Inventories and Cost of Sales	
13	114/12/08 ~ 114/12/14	Chapter 6 Inventories and Cost of Sales	
14	114/12/15 ~ 114/12/21	Chapter 8 Cash, Fraud, and Internal Control	
15	114/12/22 ~ 114/12/28	Chapter 8 Cash, Fraud, and Internal Control	
16	114/12/29 ~ 115/01/04	Final Exam	
17	115/01/05 ~ 115/01/11	Online Session	
18	115/01/12 ~ 115/01/18	Online Session	
Key capabilities		self-directed learning Problem solving	
Interdisciplinary			
Distinctive teaching			

Course Content	Logical Thinking
Requirement	<p>1. The actual teaching schedule may be adjusted according to the progress of instruction and students' learning conditions.</p> <p>2. Attendance will be checked randomly. Students who wish to request leave must notify the instructor in advance via email or Microsoft Teams. Requests submitted after roll call will not be accepted and will be regarded as an absence.</p> <p>3. Mark of usual will be based on class participation.</p> <p>4. Students are expected to respect intellectual property rights and use original textbooks.</p>
Textbooks and Teaching Materials	<p>Using teaching materials from other writers:Textbooks</p> <p>Name of teaching materials:</p> <p>Principles of Financial Accounting (3E Custom Edition). 2023. John J. Wild, Winston Kwok, Ken W. Shaw</p>
References	
Grading Policy	<p>◆ Attendance : 10.0 % ◆ Mark of Usual : 10.0 % ◆ Midterm Exam : 30.0 %</p> <p>◆ Final Exam : 30.0 %</p> <p>◆ Other 〈TA session〉 : 20.0 %</p>
Note	<p>This syllabus may be uploaded at the website of Course Syllabus Management System at https://web2.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>※"Adhere to the concept of intellectual property rights" and "Do not illegally photocopy, download, or distribute." Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p>