

Tamkang University Academic Year 114, 1st Semester Course Syllabus

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| Course Title | ACCOUNTING | Instructor | LIN KU-JUN | | | |
| Course Class | TLFBB1B DIVISION OF GLOBAL COMMERCE, DEPARTMENT OF INTERNATIONAL BUSINESS (ENGLISH-TAUGHT PROGRAM), 1B | Details | <ul style="list-style-type: none"> ♦ General Course ♦ Required ♦ 1st Semester ♦ 2 Credits | | | |
| Relevance to SDGs | SDG4 Quality education | | | | | |
| Departmental Aim of Education | | | | | | |
| <p>I. Acquisition of professional knowledge.</p> <p>II. Learning effective self-planning.</p> <p>III. Theoretical application of practical matters.</p> <p>IV. Interpersonal communication and teamwork.</p> <p>V. Analysis of problems and recommendations.</p> <p>VI. Awareness of Ethics as a global citizen.</p> | | | | | | |
| Subject Departmental core competences | | | | | | |
| <p>A. Students can demonstrate that they have program basic knowledge of business and management.(ratio:40.00)</p> <p>B. Students can demonstrate that they have capability in professional knowledge expression. (ratio:40.00)</p> <p>C. Students can demonstrate that they have capability in using information technology. (ratio:10.00)</p> <p>D. Students can demonstrate that they are critical thinkers.(ratio:10.00)</p> | | | | | | |
| Subject Schoolwide essential virtues | | | | | | |
| <p>1. A global perspective. (ratio:5.00)</p> <p>2. Information literacy. (ratio:10.00)</p> <p>3. A vision for the future. (ratio:20.00)</p> <p>4. Moral integrity. (ratio:20.00)</p> <p>5. Independent thinking. (ratio:30.00)</p> <p>6. A cheerful attitude and healthy lifestyle. (ratio:5.00)</p> | | | | | | |

7. A spirit of teamwork and dedication. (ratio:5.00)

8. A sense of aesthetic appreciation. (ratio:5.00)

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| Course Introduction | This course introduces the basic of accounting, including financial statements and the related items in them. Student are expected to read and explain the items and numbers in the financial statements as the bases for decision making. |
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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 | Understand accounting principles and concepts | Cognitive |
| 2 | Apply the professions of accounting in practice. | Cognitive |
| 3 | Introduce basic financial accounting concept and theory to students. | 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, Practicum | Testing, Study Assignments, Discussion(including classroom and online), Practicum, Report(including oral and written), Activity Participation |
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|---|------|----------|--------------------------------|--|
| 2 | ABCD | 12345678 | Lecture, Discussion, Practicum | Testing, Study Assignments, Discussion(including classroom and online), Report(including oral and written), Activity Participation |
| 3 | ABCD | 12345678 | Lecture, Discussion, Practicum | Testing, Study Assignments, Discussion(including classroom and online), Report(including oral and written), Activity Participation |

Course Schedule

| Week | Date | Course Contents | Note |
|------|--------------------------|---|------|
| 1 | 114/09/15 ~ 114/09/21 | Accounting in Business | |
| 2 | 114/09/22 ~ 114/09/28 | Chapter 1 continues | |
| 3 | 114/09/29 ~ 114/10/05 | Chapter 2 Analyzing and Recording Transactions | |
| 4 | 114/10/06 ~ 114/10/12 | Chapter 2 continues | |
| 5 | 114/10/13 ~ 114/10/19 | Chapter 3 Adjusting Accounts For Financial Statements | |
| 6 | 114/10/20 ~ 114/10/26 | Chapter 3 Continues | |
| 7 | 114/10/27 ~ 114/11/02 | Chapter 4 Completing the Accounting Cycle | |
| 8 | 114/11/03 ~ 114/11/09 | Chapter 4 continues | |
| 9 | 114/11/10 ~ 114/11/16 | Midterm Exam Week | |
| 10 | 114/11/17 ~ 114/11/23 | Chapter 5 Accounting for Merchandise Operations | |
| 11 | 114/11/24 ~ 114/11/30 | Chapter 5 Continues | |
| 12 | 114/12/01 ~ 114/12/07 | Chapter 6 Inventories and Cost of Sales | |
| 13 | 114/12/08 ~ 114/12/14 | Chapter 6 Continues | |
| 14 | 114/12/15 ~ 114/12/21 | Chapter 8 Cash, Fraud, and Internal Control | |
| 15 | 114/12/22 ~ 114/12/28 | Chapter 8 Continues | |
| 16 | 114/12/29 ~ 115/01/04 | Review | |
| 17 | 115/01/05 ~ 115/01/11 | Final exam | |

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| 18 | 115/01/12~ 115/01/18 | Flexible Teaching Week for Teachers | |
| | Key capabilities | self-directed learning Information Technology Problem solving | |
| | Interdisciplinary | Competency-based education 'competency exploration' sustained competency or global issues STEEP (Society, Technology, Economy, Environment, and Politics) | |
| | Distinctive teaching | Translation Teaching Course | |
| | Course Content | Logical Thinking | |
| | Requirement | | |
| | Textbooks and Teaching Materials | Self-made teaching materials:Presentations, Handouts, Worksheets Using teaching materials from other writers:Textbooks Name of teaching materials: Wild, Kwok, Shaw Principles of Financial Accounting, 3e (Custom Edition). (https://eshop.hwatai.com.tw/SalePage/Index/8798771) | |
| | References | | |
| | Grading Policy | ◆ Attendance : % ◆ Mark of Usual : 40.0 % ◆ Midterm Exam : 20.0 % ◆ Final Exam : 20.0 % ◆ Other (TA class) : 20.0 % | |
| | Note | 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 . ※"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. | |