

## Tamkang University Academic Year 114, 2nd Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	LIN KU-JUN			
Course Class	TLBAB1A DEPARTMENT OF BANKING AND FINANCE DIVISION OF GLOBAL FINANCIAL MANAGEMENT (ENGLISH-TAUGHT PROGRAM),	Details	<ul style="list-style-type: none"> <li>♦ General Course</li> <li>♦ Required</li> <li>♦ 2nd Semester</li> <li>♦ 2 Credits</li> </ul>			
Relevance to SDGs	1A 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)

Course Introduction	<p>In the second semester of accounting principles class, we introduce fixed assets, investments, long-term liability stockholder's equity, partnership and discuss the statement of cash flow and financial statement analysis.</p>
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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
4	To have basic financial accounting knowledge.	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), Report(including oral and written)

2	ABCD	12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Discussion(including classroom and online), Report(including oral and written)
3	ABCD	12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Discussion(including classroom and online), Report(including oral and written)
4	ABCD	12345678	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online), Activity Participation

#### Course Schedule

Week	Date	Course Contents	Note
1	115/02/23 ~ 115/03/01	Chapter 9. Accounting for receivables	
2	115/03/02 ~ 115/03/08	Chapter 9 Continued	
3	115/03/09 ~ 115/03/15	Chapter 10. Long-term assets	
4	115/03/16 ~ 115/03/22	Chap 10 Continued	
5	115/03/23 ~ 115/03/29	Chap 10 Continued	
6	115/03/30 ~ 115/04/05	Off campus learning (No class)	
7	115/04/06 ~ 115/04/12	Chapter 14. Long-term liabilities	
8	115/04/13 ~ 115/04/19	Chapter 14. Continued	
9	115/04/20 ~ 115/04/26	Midterm Exam/Midterm Assessment Week (teachers can adjust the week as needed)	
10	115/04/27 ~ 115/05/03	Chapter 11. Current liabilities and payroll accounting	
11	115/05/04 ~ 115/05/10	Chapter 13. Accounting for corporations	
12	115/05/11 ~ 115/05/17	Chapter 13. Continued	
13	115/05/18 ~ 115/05/24	Chapter 13. Continued	
14	115/05/25 ~ 115/05/31	Chapter 15. Investments	
15	115/06/01 ~ 115/06/07	Chapter 16. Reporting the statement of cash flows	
16	115/06/08 ~ 115/06/14	Chapter 16 Continued	

17	115/06/15~115/06/21	Final Exam	
18	115/06/22~115/06/28	Chapter 17. Analysis of financial statements	
Key capabilities	Information Technology		
Interdisciplinary	EMI		
Distinctive teaching	Game-based learning courses EMI		
Course Content	Logical Thinking		
Requirement			
Textbooks and Teaching Materials	Self-made teaching materials:Textbooks, Presentations Using teaching materials from other writers:Textbooks 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"> <li>◆ Attendance :       %   ◆ Mark of Usual : 35.0 %   ◆ Midterm Exam : 20.0 %</li> <li>◆ Final Exam :   20.0 %</li> <li>◆ Other (TA Class) : 25.0 %</li> </ul>		
Note	<p>This syllabus may be uploaded at the website of Course Syllabus Management System at <a href="https://web2.ais.tku.edu.tw/csp">https://web2.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 style="color: red;"><b>※"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.</b></p>		