

Tamkang University Academic Year 114, 2nd Semester Course Syllabus

Course Title	ACCOUNTING	Instructor	LIN KU-JUN
Course Class	TLFBB1B DIVISION OF GLOBAL COMMERCE, DEPARTMENT OF INTERNATIONAL BUSINESS (ENGLISH-TAUGHT PROGRAM), 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	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>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	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), Report(including oral and written), 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	Final Week of Diverse Assessments	
17	115/06/15 ~ 115/06/21	Final Week of Diverse Assessments/Flexible Teaching Week for Teachers	
18	115/06/22 ~ 115/06/28	Flexible Teaching Week for Teachers	
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	◆ Attendance : % ◆ Mark of Usual : 35.0 % ◆ Midterm Exam : 20.0 % ◆ Final Exam : 20.0 % ◆ Other 〈TA Class〉 : 25.0 %		
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.		