

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	<ul style="list-style-type: none"> ♦ General Course ♦ Required ♦ 2nd 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						
<ol style="list-style-type: none"> 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	<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), 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		<ul style="list-style-type: none"> ◆ Attendance : % ◆ Mark of Usual : 35.0 % ◆ Midterm Exam : 20.0 % ◆ Final Exam : 20.0 % ◆ Other (TA Class) : 25.0 % 	
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 style="color: red;">※"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>	