



National Kaohsiung University of Hospitality and Tourism
International Bachelor Program in Tourism Management (ITM)

Course Outline

Subject : 會計學 Accounting

Credit : 3

Course Hours : 3

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Teaching Purpose	<p>This course aims to explore the principle and concept in the field of hospitality accounting.</p> <p>Course Competencies/Goals</p> <p>A. Define the basic principles and concepts as they relate to practical accounting problems.</p> <p>B. Analyze a business transaction into its debit and credit elements.</p> <p>C. Complete the accounting cycle: journalize entries, post to general ledger, adjusting entries, prepare financial statements.</p> <p>D. Interpret various accounting data and appropriately apply basic principles of accounting to the problems of operating a business in the hospitality industry.</p>
Course Content	<p>1. Readings and Class Participation</p> <p>Class participation is an important and integral part of undergraduate level class. Every student enrolled in this course is expected to read and study the recommended reading prior to each class and come to class with perspectives and issues to discuss.</p> <p>2. Assignment</p> <p>Each class member will need to finish and submit assigned assignment for every subject instructed. Assignment is important for student to comprehend the subject in way of hand-on practice and is crucial for moving forward to next step of accounting cycles. Fail to complete assigned assignment may deferred your study progress and might impact your course performance. No make -up of assignment is accepted unless with rational excuses and permitted by the instructor.</p> <p>3. Mid term Exam & Final Exam</p> <p>Based on the theories and concepts learned in the class, each class member will write written exams for mid-term and final.</p>
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