



University of Santo Tomas
UST-Alfredo M. Velayo – College of Accountancy
España, Manila



BACHELOR OF SCIENCE IN ACCOUNTANCY

Course Descriptions **Effective Academic Year 2018-2019**

First Curriculum Year **First Term**

FIL 1
Units
Pre-requisite[s]

KONTEKSTUWALISADONG KOMUNIKASYON SA FILIPINO
3
None

Ang Kontekstuwalisadong Komunikasyon sa Filipino ay isang kursong pangwika na lilingang sa kasanayan ng mga mag-aaral sa kolehiyo sa mahusay na pagdidiskurso sa anyong pasalita at pasulat, gayundin sa pananaliksik, salig sa disiplina ng akawntansi, komersiyo, at pangasiwaang pangnegosyo gamit ang wikang Filipino.

Saklaw ng kurso ang pagsusuri sa gampanin ng Filipino sa pagpapaunlad ng sarili at ng bansa, ang kritikal na pagbasa bilang susi sa pag-unawa ng mga tekstong akademiko at propesyonal, ang pagtuklas at paglinang ng mga kaalaman batay sa mga lokal o katutubong konteksto, ang pagsusuri sa katayuan ng Filipino sa mga piling larangan, at ang gamit ng Filipino sa mismong disiplinaryang kinabibilangan. Layunin din ng kurso na maitaas ang kamalayang global ng mga mag-aaral upang makapag-ambag sa kanilang sariling pag-unlad habang pinalalalim ang makaPilipino at maka-Tomasinong pagpapahalaga na may pagtangkilik sa sariling pagkakakilanlan at kultura.

Sa pagtatapos ng kurso, inaasahang maipamamalas ng mga mag-aaral ang kakayahan sa mabisang paggamit ng Filipino sa mga diskursong akademiko at propesyonal sa larangan ng akawntansi, komersiyo, pananaliksik at pangasiwaang pangnegosyo tungo sa intelektuwalisasyon ng wikang pambansa.

CA5101
Units
Pre-requisite[s]
Description

FINANCIAL ACCOUNTING AND REPORTING
6
None

Accounting transforms business transactions into intelligible information needed by various stakeholders in making decisions. While most business transactions are complex, learners must first develop a thorough understanding of the basic accounting principles that underpin these complex transactions. Learners must also know the different accounting procedures and unique features applied to sole proprietorships, partnerships and corporations.

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This course equips the learners with a thorough review of accounting: analysis of business transactions, accounting equation, journalizing, posting, generation of trial balance, adjusting entries, financial statements and accounting for the formation and operation of a partnership and a corporation.

Through case problems, learners are expected to complete the accounting cycle and prepare financial statements of a service entity, merchandising entity, and manufacturing entity operating as a single proprietorship, partnership and corporation.

CA5102

Units

Pre-requisite[s]

Description

MANAGERIAL ECONOMICS

3

None

Business managers must be able to analyze the economic environments in which the business operates, and understand how decisions can be reached by considering different economic constraints.

The course equips the students with a thorough understanding of the demand, supply and competitive markets; market power and pricing strategies; game theory and strategic thinking; uncertainty and information; and market failures.

Through their answers in the guide questions, learners are expected to apply the concepts learned by presenting solutions to problem sets and case studies.

CA5103

Units

Pre-requisite[s]

Description

MANAGEMENT SCIENCE

3

None

Standard mathematical techniques and problem structuring methods are essential in managerial decision-making. Accounting students must master the use of these techniques to help them in their future role as business leaders.

This course equips the learners with skills on linear programming applications, solution and sensitivity analysis using spreadsheets, distribution and network models, project scheduling, integer linear programming, forecasting, decision analysis, queuing models, and simulations.

Learners are expected to discuss the main techniques and problem structuring methods used within management science, identify the proper modeling tool for a business problem, conduct proper analysis using the appropriate tool, execute solutions manually or using spreadsheets and spreadsheet add-ins to facilitate learning by doing, and develop recommendations for the business problem.

BS Accountancy
Course Descriptions

UND_SELF
Units
Pre-requisite[s]
Description

UNDERSTANDING THE SELF
3

None

This course is intended to facilitate the exploration of the issues and concerns regarding self and identity to arrive at a better understanding of one's self. It strives to meet this goal by stressing the integration of the personal with the academic—contextualizing matters discussed in the classroom and in the everyday experiences of students—making for better learning, generating a new appreciation for the learning process, and developing a more critical and reflective attitude while enabling them to manage and improve themselves to attain a better quality of life.

This course focuses on the nature of identity, as well as factors and forces that affect the development and maintenance of various identities. The course is divided into three major parts: The first part seeks to understand the construct of the self from various disciplinary perspectives: philosophy, sociology, anthropology, and psychology—as well as the more traditional division between the East and West—each seeking to provide answers to the difficult but essential question of “What is the self?” And raising, among others, the question: “Is there even such a construct as the self?” The second part explores some of the various aspects that make up the self, such as the biological and material up to and including the more recent Digital Self. The third and final part identifies three areas of concern for young students: learning, goal setting, and managing stress.

At the end of the course, learners should be able to apply the concepts discussed to enable them develop self-help plans for self-regulated learning, goal setting, and self-care.

MATH_MW
Units
Pre-requisite[s]
Description

MATHEMATICS IN THE MODERN WORLD
3

None

Exploring the nature of mathematics, the appreciation of its practical, intellectual, and aesthetic dimensions, and application of mathematics in daily life will encourage learners to go beyond the typical understanding of mathematics as merely a set of formulas but as a source of aesthetics in patterns of nature.

This course begins with the introduction to the nature of mathematics as an exploration of patterns and as an application of inductive and deductive reasoning. It also covers different mathematical tools for understanding and dealing with various aspects of present-day living, such as managing personal finances, making social choices, appreciating geometric designs, understanding codes used in data transmission and security, and dividing limited resources fairly.

At the end of the course, learners should be able to use different types of reasoning to justify statements and arguments made about mathematics and mathematical concepts; use a variety of statistical tools to process and manage numerical data, analyze codes and coding schemes used for identification, privacy and security purposes; use mathematics in the areas of finance, voting, health and medicine, business, environment, arts and design and recreation; and affirm honesty and integrity in the application of mathematics to various human endeavors.

BS Accountancy
Course Descriptions

READ_PH	READINGS IN PHILIPPINE HISTORY
Units	3
Pre-requisite[s]	None
Description	<p>This course develops the historical and critical consciousness of the learners so that they will become versatile, broad-minded, morally upright and responsible citizens.</p> <p>This course critically analyzes Philippine history from multiple perspectives through the lens of selected primary sources. Priority is given to primary sources that describe the important turning points in Philippine history from prehistoric times up to the contemporary period and articulate various perspectives. The approach, though historical, deals with interdisciplinary subjects so as to broaden and deepen the learner's understanding of Philippine political, economic, social and cultural history and equip the learner with the competencies necessary to analyze and evaluate different types of information: print, visual and audio-visual, and quantitative.</p> <p>At the end of the course, learners should be able to describe and analyze the rich history of the Filipino people and effectively communicate and articulate their historical analysis so that they could recommend possible solutions to present day problems based on their understanding of root causes and their anticipation of and assessment of alternative scenarios for the future.</p>
THY 1	CHRISTIAN VISION OF THE HUMAN PERSON
Units	3
Pre-requisite[s]	None
Description	<p>This is an outcomes-based undergraduate theology course that enables students to understand the Christian view of the human person and to live out the fundamentals of the moral doctrine of the Church.</p> <p>The course focuses on Christ's call to holiness and the human person's response in faith. It covers the following major themes on the human person: I. Called to Salvation in Christ; II. Called to Happiness in Christ; III. Called to Fullness in Christ; and IV. Called to Holiness in Christ.</p> <p>The students are expected to reflect more deeply and act more fully on the moral teachings of Christ so that they can lead lives worthy of the Gospel.</p>

BS Accountancy
Course Descriptions

**First Curriculum Year
Second Term**

FIL 2 Units Pre-requisite[s] Description	FILIPINO 2 3 FIL 1 <p>Layunin ng kurso na mapahalagahan ang ugnayan ng mga wika sa loob at labas ng bansa at ang kakayahan ng wikang Filipino bilang intelektuwalisadong wika. Sa gayon malilinang ang kamalayang global ng mga mag-aaral sa nakaangkla sa pag-uugnay ng mga wika at kultura.</p> <p>Nakapokus ang Panimulang Pagsasalin sa Filipino sa mga batayang kaalaman at konsepto sa pagsasalin sa Filipino bilang tunguhang wika. Tatalakayin dito ang mga simulain, proseso at prinsipyo sa pagsasalin upang mahubog ang mas malalim na pag-unawa at mabisang paggamit ng wikang Filipino kaugnay ng tinatahak na akademikong disiplina.</p> <p>Matapos ang kurso, ang mga mag-aaral ay inaasahang: natatalakay ang mga batayang konsepto tungkol sa kalikasan, katangian, proseso at mga prinsipyo ng pagsasalin bilang gawaing pangwika; naipaliliwanag ang pangunahing simulain, usapin at hamon sa pagsasalin sa Filipino; natutukoy ang mga katangiang dapat taglayin ng epektibong tagasalin sa Filipino; nakasusuri ng mga halimbawang saling pampubliko at popular; nakapagsasalin ng mga tekstong disiplinal; nakapagsusulat ng mapanuri at lohikal na teksto na taglay ang pag-unawa sa mga kahingian ng pagsasalin sa sariling disiplina; at naipamamalas ang maka-Tomasinong pagpapahalaga sa pagsasagawa ng mga gawaing kaugnay sa kurso.</p>
CA5104 Units Pre-requisite[s] Description	OPERATIONS MANAGEMENT AND TOTAL QUALITY MANAGEMENT 3 CA5103 <p>To remain competitive, an entity has to monitor and integrate the functional areas of business operations. This course describes the principles and concept of production and operations management, and its importance to the overall strategy and competitiveness of a firm.</p> <p>The course focuses on specific tools used to manage and enhance a firm's operations and production, which involves planning, coordination, and execution of all activities that create goods or provide services. Topics include facility layout, location planning, product design, aggregate planning, inventory management, forecasting, process analysis, and selection, operations scheduling, quality management, statistical quality control, and project management. The use of statistical techniques in collecting information and making decisions is emphasized.</p> <p>By using case-problems, students are expected to provide solutions using quantitative and other tools for continuous improvement of processes underlying the production of goods and services.</p>

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Course Descriptions

CA5105 Units Pre-requisite[s] Description	INTERMEDIATE ACCOUNTING I 3 CA5101 Intermediate accounting deals with the preparation and presentation of financial reports in accordance with the financial reporting framework. It covers understanding and application of accounting standards relating to nature and composition of accounts, initial recognition, measurement, and presentation in the financial statements. This course is the first of the three-part series of intermediate accounting courses. This equips the learners with a thorough understanding of the accounting and financial statement presentation of cash and cash equivalents, receivables, debt and equity investments, and financial liabilities. Learners are expected to analyze accounting transactions, prepare accounting entries, summarize the effects of the transactions, and prepare and present the accounts in the financial statements in conformity with the financial reporting framework, using mini case studies.
CA5106 Units Pre-requisite[s] Description	CONCEPTUAL FRAMEWORK AND ACCOUNTING STANDARDS 3 CA5101 To better serve the interest of the users of the financial statements, learners are guided by their understanding of the conceptual framework for financial reporting and accounting standards. This course equips the learners with a thorough understanding of IASB's Conceptual Framework, preparation and presentation of Statement of Financial Position and Explanatory Notes, Statement of Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity. Learners are expected to prepare and present financial statements and related note disclosures in accordance with the Philippine Financial Reporting Standards.
CA5107 Units Pre-requisite[s] Description	COST ACCOUNTING AND CONTROL 3 CA5101 Product costing is essential to entities involved in manufacturing goods and providing services. It is important to determine the cost of a product or line of service as one of the bases for setting a price that will cover all the entity's expenses and yield the desired profit. Understanding and analysis of cost accounting reports also helps management better evaluate entity's performance for the formulation of operational decisions. This course equips the learners with a thorough understanding of cost concepts, just-in-time system, the cost of implementing quality, environmental cost management and application of various costing methods such as activity based, job order, process, and standard costing.

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Course Descriptions

Learners are expected to determine the cost of a product or service by applying the appropriate costing method both for assigning costs to inventories and cost of goods sold as well and for evaluating and controlling entity performance for formulating management decisions.

CA5108
Units
Pre-requisite[s]
Description

ECONOMIC DEVELOPMENT

3

None

Potential leaders, serving the nation and the global community, must acquire knowledge on the meaning and measurement of economic development.

This course equips the learners with a thorough understanding of the theories of economic growth; inequality and poverty; population; rural and urban development; international trade and foreign aids; inflation; industrialization; income distribution; and integration.

Learners are expected to challenge current economic policies and recommend revisions or amendments as necessary.

PURPCOM
Units
Pre-requisite[s]
Description

PURPOSIVE COMMUNICATION

3

None

Learners should develop their writing and speaking skills so that they will be able to present to different audiences and for various purposes.

The five skills of communication (listening, speaking, reading, writing, viewing) are studied and simulated in advanced academic settings, such as conversing intelligently on a subject of import, reporting on group work and/or assignments, writing and delivering a formal speech, writing minutes of meetings and similar documents, preparing a research or technical paper, and making an audio-visual or web-based presentation. In the process, the criteria for effective communication are discussed and used as the basis of peer evaluation of communication exercises in the class as well as for judging communication techniques used by public officials, educators, industry leaders, churches, and private individuals. The purpose of these combined activities is to enable students to practice strategies of communication with a clear purpose and audience in mind, guided by the criteria of effective communication and the appropriate language.

At the end of the course, learners should be able to listen, comprehend, critique, and respond to live or recorded conversations, speak in public with confidence, explain extended texts in their own words using examples and other aids to bolster their explanation, write texts ranging from a simple report to a full-length technical or research paper (scientific, social science, or literary, depending on the student's major), and prepare an audio-visual and web-based presentation on an assigned topic.

BS Accountancy
Course Descriptions

SCITECHS
Units
Pre-requisite[s]
Description

SCIENCE, TECHNOLOGY AND SOCIETY

3

None

Inspired by the Vatican Encyclical Laudato Si and the Global Citizenship Education philosophy, this three-unit interdisciplinary course is designed for both science and non-science major students enrolled in the post-K12, tertiary general education program. The STS course aims to provide learners a comprehensive study of the influences of the past and contemporary scientific and technological developments that resulted to the present environmental problems and societal issues in the Philippine and global contexts; as well as the societal influences, i.e., cultural, economic, political, religious, and ethical in reciprocating on the developments in science and technology in addressing the same.

The following current issues arising from the application of Science & Technology issues are tackled, i.e., food security, water resources management, biodiversity conservation, bioprospecting for pharmaceutical products, human health & reproduction, neuroscience, weapons of mass destruction including bioterrorism, mining and the modern society, waste management including waste-to-energy conversion, climate change, exobiology, and nanotechnology.

At the end of the course, the students are expected to make informed decisions, and take responsible citizen actions to address such issues through their developed STS capacities.

THY 2
Units
Pre-requisite[s]
Description

CHRISTIAN VISION OF MARRIAGE AND FAMILY

3

THY 1

This is an outcomes-based undergraduate theology course that provides a complete understanding of marriage and family as a Christian vocation rooted in the Catholic faith.

The course focuses on marriage as vocation to holiness and the family as the institution willed by God to form faithful members of the Church. It covers the following major themes: I. Fundamental Christian Dimensions of the Family, II. Christian Understanding of Marriage, III. Education on Human Love, IV. Pastoral Response of the Church to Issues Affecting the Family.

The students are expected to uphold the sanctity of marriage, to promote the family as domestic Church, and to become responsible Christians in discerning and making decisions with regard to their vocation.

BS Accountancy
Course Descriptions

**Second Curriculum Year
First Term**

CA5109	INCOME TAXATION
Units	3
Pre-requisite[s]	CA5101
Description	<p>Taxes provide funds for the government to carry out its functions. It is the responsibility of individuals and business entities to pay appropriate taxes to contribute to the nation's well-being.</p> <p>This course equips the learners with a thorough understanding of the basic principles of income taxation law, and various tax procedures and remedies applicable to individuals and corporations.</p> <p>Using the case studies approach, learners are expected to prepare income tax returns of individuals and corporations and devise legal taxation remedies.</p>
CA51010	INTERMEDIATE ACCOUNTING II
Units	3
Pre-requisite[s]	CA5101
Description	<p>Intermediate accounting deals with the preparation and presentation of financial reports in accordance with the financial reporting framework. It covers understanding and application of accounting standards relating to nature and composition of accounts, initial recognition, measurement, and presentation in the financial statements.</p> <p>This course is the second of the three-part series of intermediate accounting courses. This equips the learners with a thorough understanding of the accounting and financial statement presentation of inventories, property, plant and equipment, intangibles, investment property, biological assets and non-current assets held for sale.</p> <p>Learners are expected to analyze accounting transactions, prepare accounting entries, summarize the effects of the transactions, and prepare and present the accounts in the financial statements in conformity with the financial reporting framework, using mini case studies.</p>
CA51011	LAW ON OBLIGATIONS AND CONTRACTS
Units	3
Pre-requisite[s]	None
Description	<p>Accounting students should cultivate an exhaustive understanding of the sources of obligations and kinds, modes of extinguishment and the defects of contracts, as most business transactions are anchored on obligations and contracts.</p> <p>The first business law course is an in-depth study of the basic concepts, principles, sources, kinds, effects and mode of extinguishment of obligations. It likewise covers contracts, in general, the principles that govern them, requisites, forms, and interpretation. Emphasis is laid on defective contracts, their kinds, effects and</p>

BS Accountancy
Course Descriptions

modes by which they are remedied.

Learners are expected to explain and apply the concepts related to obligations and contracts through real-life cases.

CA51012
Units
Pre-requisite[s]
Description

FINANCIAL MANAGEMENT

3

CA5106

Before making financial decisions, an enterprise must always consider its financial position and performance, the risks involved, capital structure, and working capital.

This course provides an overview of the different areas of finance and relates them to basic accounting concepts and practices. This course equips the learners with a thorough understanding of financial statement analysis, interest rates, capital structure and leverage, distribution to shareholders and working capital management.

Learners are expected to make sound financial decisions, based on the financial performance and position, capital structure and leverage, and working capital of the business, through case-problems.

CA51013
Units
Pre-requisite[s]
Description

IT APPLICATION TOOLS IN BUSINESS

3

CA5101, CA5103

Learners must keep up with innovations and computerized processes, specifically on a business perspective for the business to remain competitive.

This course gives the learners the necessary skills in program logic formulation; word processing; spreadsheet analysis and data management; business graphics and presentation; and project management software.

Learners are expected to produce accounting and business reports; manipulate the spreadsheet using different data tools; demonstrate business graphics and presentation skills; and utilize project management software.

CA51014
Units
Pre-requisite[s]
Description

STRATEGIC COST MANAGEMENT

3

CA5107

Cost accounting information is necessary in formulating and evaluating corporate strategies. Strategic cost management serves as a supporting tool for decision makers involved in planning and implementing organizational strategies.

This course equips the learners with a thorough understanding of variable and absorption costing; cost, volume and profit analysis; short term decision making; operational budgeting; capital budgeting; responsibility accounting and transfer pricing.

Learners are expected to prepare an operational and capital budget and formulate informed short-term and long-term decisions.

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Course Descriptions

ART_APP Units Pre-requisite[s] Description	ART APPRECIATION 3 None This course introduces the 21st century learners to the nature, functions, contexts, types, and forms of art from the Philippines and around the globe. Through transdisciplinary and multimodal approaches, students are made to understand, analyze, evaluate, and appreciate art works and the artistic processes, art institutions and practices, and the artist and the audience responsible for producing and receiving, performing and consuming art pieces of significant value. In this course, the students demonstrate competence in appraising and appreciating art as both cultural signifiers and social artifact.
ETHICS Units Pre-requisite[s] Description	ETHICS 3 None This course aims to improve and nurture the learners' moral understanding towards becoming responsible citizens in the local and global community, and is a survey of ethical theories across philosophical traditions that problematize moral principles, ethical action and human flourishing. Through reflection, discourse and case studies, students will be exposed to ethical concepts and principles in ethics and ethical theories such as relativism and pluralism, consequentialism, pragmatism, deontological ethics, ethics outside religion, and ethics and religion. At the end of the course, learners shall be able to discuss the historical and thematic ethical concepts and theories, engage in dialogues with facilitator and co-learners on contemporary ethical issues, explore possible solutions to real-life moral problems applying ethical theories, and formulate educated and informed opinion that would serve as the foundation for responsible citizenship.
THY 3 Units Pre-requisite[s] Description	CHRISTIAN VISION OF THE CHURCH IN SOCIETY 3 THY 2 This is an outcomes-based undergraduate theology course that serves as a moral guide in the socio-cultural, economic, political, and technological involvement of Christians in the world. The course focuses on the role of the Church in the social order, emanating from her mission of evangelization and integral human liberation, and promotion of the common good. It covers the following major themes: I. Understanding the Concept of Human Dignity; II. Social Mission of the Church and the Commitment of the Lay Faithful; III. The Principles and the Development of the Social Teachings of the Church; and IV. The Mission of the Church in the Contemporary World

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Course Descriptions

The learners are expected to manifest a way of life that is inspired by the principles of Catholic Social Teaching in their decision-making and involvement in ecclesial and civic affairs.

**Second Curriculum Year
Second Term**

LIT 1
Units
Pre-requisite[s]
Description

LITERATURE 1
3
None

This three-unit course is designed to introduce the "great" literary works considered as foundational and representative texts built/written around distinct traditions and social conditions that shaped them.

Literature 1 highlights the need for students' personal engagement with the texts through critical analysis in order to establish the "greatness" of the literary works.

At the end of the course, the learners are expected to develop competency in evaluating the texts in the light of their period and background, to appreciate the literary elements and techniques involved in the creation, and to draw meaning from the values and philosophies comprising the great works.

CA51015
Units
Pre-requisite[s]
Description

BUSINESS TAXATION
3
CA5109

Taxes provide funds for the government to carry out its functions. It is the responsibility of individuals and business entities to pay appropriate taxes to contribute to the nation's well-being.

This course is designed to equip the learners with a thorough understanding of donor's tax, estate tax, value added tax, other percentage taxes, and various tax procedures and remedies.

Learners are expected to compute donor's tax, estate tax, value added tax and other percentage taxes and prepare tax returns in accordance with the National Internal Revenue Code.

CA51016
Units
Pre-requisite[s]
Description

INTERMEDIATE ACCOUNTING III
3
CA51010

Intermediate accounting deals with the preparation and presentation of financial reports in accordance with the financial reporting framework. It covers understanding and application of accounting standards relating to nature and composition of accounts, initial recognition, measurement, and presentation in the financial statements.

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This course is the third of the three-part series of intermediate accounting courses. This equips the learners with a thorough understanding of the accounting and financial statement presentation of non-financial liabilities, income tax, employee benefits, leases, and shareholders' equity.

Learners are expected to analyze accounting transactions, prepare accounting entries, summarize the effects of the transactions, and prepare and present the accounts in the financial statements in conformity with the financial reporting framework, using mini case studies.

CA51017
Units
Pre-requisite[s]
Description

BUSINESS LAWS AND REGULATIONS

3

CA51011

Business organizations and individuals are the parties in business transactions recorded in the entity's books. Familiarity with the nature, powers, and person involved in business organizations and with existing commercial laws involving facilitation of the transfer of credit and other commercial transactions is imperative for accounting students for them to have a comprehensive view of the application of legal provisions and accounting policies underlying business transactions.

This course focuses on the fundamental concepts and principles regarding partnerships, corporations, and cooperatives, including the rights, obligations and liabilities of persons comprising business organizations. Likewise, the study of Negotiable Instruments Law will expose the learners to the requisites of negotiability and the requisites and rights of holders in due course as well as provisions on checks and the Bouncing Checks Law and Article 315 of the Revised Penal Code.

Learners should be able to explain and apply the basic concepts related to business organizations as well as those related to negotiable instruments and apply these to real-life and simulated cases.

CA51018
Units
Pre-requisite[s]
Description

STATISTICAL ANALYSIS WITH SOFTWARE APPLICATION

3

CA51013

Statistical Analysis, coupled with the use of technology, is essential in making informed decisions as well as in conducting research effectively. Hence, Accounting, Management Accounting and Accounting Information Systems students must be proficient in conducting any statistical analysis, in using available software, in making inferences and formulating sound decisions.

This course equips the learners with a thorough understanding of the basic statistical concepts, multivariate parametric statistical techniques, binary logistic regression analysis, ordinal regression analysis, non-parametric statistical techniques, factor analysis, and the use of Gretl for econometrics.

Learners are expected to be able to explain basic statistical concepts such as

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Course Descriptions

descriptive measures, tabular and graphical representation of data, correlation and regression analysis and time series analysis. Also, they must be able to use statistical software like Excel, JASP, and GRETl to generate tables and graphs or perform computations. Moreover, they are expected to be able to identify the appropriate statistical tool applicable for any given problem, and interpret and communicate the results of the statistical analysis.

CA51019
Units
Pre-requisite[s]
Description

ACCOUNTING INFORMATION SYSTEM
4

CA51013

Information technology plays a big role in the way an entity processes information. This course exposes the learners to computerized business system environment that integrates bookkeeping, accounting, financial reporting, tax reporting and auditing.

Learners will be exposed to the development standards and practices for accounting information systems and will gain hands-on experience in the use of electronic software for business transaction processing, applying SAP and other business and accounting software package. Learners assume the position of end-users and systems designer.

Learners should be able to apply SAP and/or another software in processing transactions from one functional area to another and in generating and analyzing business and accounting reports.

LIWORIZ
Units
Pre-requisite[s]
Description

LIFE AND WORKS OF RIZAL
3

None

This course, which is mandated by Republic Act 1425, covers the life and works of Jose Rizal, and aims to develop in the learners an appreciation of Rizal's contributions to Filipino nationalism.

The course is organized into interrelated parts: the Rizal Law, Literature and Society; Rizal and the Theory of Nationalism; Rizal's Social Origins and Historical Context, Rizal in Europe, the Propaganda Movement, and Noli Me Tangere; the Morga and Rizal's Search for Origins; Rizal's Changing View on Spanish Rule and El Filibusterismo; and Rizal's View of the Future and the Filipino Nation.

Through interactive class presentations, learners will be able to analyze Rizal's works and articulate his contributions to Filipino nationalism. Learners shall be able to develop three group thought papers and one individual thought paper on issues raised by the readings on Rizal's works.

CONTEM_W
Units
Pre-requisite[s]
Description

THE CONTEMPORARY WORLD
3

None

The course aims to introduce students to the state of the world today and the new global order. What does "globalization" mean both theoretically and from the perspective of individuals and societies affected by global firms, processes, and

BS Accountancy
Course Descriptions

movements?

The phenomenon of globalization is thus examined from a variety of perspectives as well as its effects on traditional cultures and communities, nations and political institutions, and local, national and regional economies.

Students will be asked to identify the challenges posed by globalization and consider the government's responses to these challenges as demonstrated by the experiences on the ground. For this purpose, the students will produce case studies of communities (in the Philippines and other countries) experiencing the impact of globalization and their respective responses to issues that arise. Through a combination of readings, class discussions, writing, and group presentations, the students are expected to formulate an understanding of globalization that is theoretically informed and rooted in the experiences of the communities and nations.

THY 4
Units

Pre-requisite[s]
Description

LIVING THE CHRISTIAN VISION IN THE CONTEMPORARY WORLD

3

THY 3

This is an outcomes-based undergraduate theology course that provides students an opportunity to understand what it means to be Church in the contemporary world, integrate faith and context in the light of the Gospel, and create concrete steps in committed response to the "signs of the times."

The course focuses on the Christian response to the challenges in the contemporary world, rooted in one's relationship with God. It covers the following major themes: I. Harmony with God: Called to Communion; II. Harmony with the Human Community: Called to Dialogue; III. Harmony with All Creation: Called to Stewardship; IV. Harmony of Faith and Life: Called to Mission.

The students are expected to develop a capstone program as their personal and committed response to the call of the Gospel today, rooted in a sound spirituality and discerning the signs of the times.

Third Curriculum Year
First Term

CA51021
Units

Pre-requisite[s]
Description

FINANCIAL MARKETS

3

CA51012

As finance advisers, accountants must be familiar with the functioning of the methods and institutions that permit the management of risks relating to investment securities, insurance and financial instruments.

This course provides an overview of the operations of financial intermediary institutions such as banks, investment houses, insurance companies and other

BS Accountancy Course Descriptions

institutional investing entities. Banking regulations, capital adequacy, international banking, issues in bank management, pension funds, insurance and investment funds will be the focus of this course.

Through case studies and quantitative reasoning, learners will be able to apply theories, models, and quantitative methods in evaluating challenges relating to financial intermediaries and markets.

CA51022 GOVERNANCE, BUSINESS ETHICS, RISK MANAGEMENT & INTERNAL CONTROLS

Units

3

**Pre-requisite[s]
Description**

CA51011, THY 4, ETHICS

Good corporate governance, observation of business ethics and implementation of risk management and strong internal controls are elements to self-regulation that leads to good corporate citizenship.

The course highlights decision-making approach to business ethics, good governance, risk management, and assessment and review of internal controls by using case studies, lectures and reflections. The pertinent principles advocated by different frameworks such as those of the Committee of Sponsoring Organizations (COSO), Sarbanes-Oxley Act of 2002 and ethical practices that are within and beyond the provisions of laws are covered.

Learners will be able to apply and integrate concepts and theories and develop sensitivity to values particularly Christian values involved in business decisions. Likewise, learners shall apply an ethical decision-making process and evaluation and review of internal controls in solving real-life cases.

CA51023 ACCOUNTING RESEARCH METHODS

Units

3

**Pre-requisite[s]
Description**

CA51016, CA51018

This course prepares the students to resolve business and other issues using scientific inquiry. It exposes the learners to the pivotal concepts and principles of technical and research writing as applied to the accounting discipline.

The course introduces the learners to the research process, focusing on the quantitative, qualitative and mixed research methods. The types of the research papers, such as theses, feasibility studies, case analyses and technical writings will be extensively discussed. Likewise, learners will be exposed to the different statistical tools that are appropriately applied for analyses of data.

Learners shall be able to draft a research paper proposal using the effective technical style and applying the principles learned.

BS Accountancy
Course Descriptions

CA51024	ACCOUNTING FOR BUSINESS COMBINATIONS
Units	3
Pre-requisite[s]	CA5106, CA51016
Description	<p>Increasing capabilities, gaining a competitive advantage or larger market share, conquering a new location for expanded potential markets, diversifying products and services, replacing leadership, and acquiring synergy are the most common reasons for the popularity of business combination as a business strategy.</p> <p>This course provides learners a comprehensive understanding of and application of the accounting principles relating to mergers and acquisition, preparation of consolidated financial statements, including translation of foreign operations, joint arrangements and investment in associates.</p> <p>Learners are expected to prepare journal entries to record acquisition, prepare consolidated financial statements, and present the effects of business combination, joint arrangement transactions and transactions between the investor and an associate in both the separate and consolidated financial statements of the acquirer/investor. Learners shall apply the applicable reporting requirements for the translation of foreign operations in the consolidated financial statements of the reporting entity.</p>
CA51025	REGULATORY FRAMEWORK AND LEGAL ISSUES IN BUSINESS
Units	3
Pre-requisite[s]	CA51011
Description	<p>The study of regulatory framework and legal issues in business and the provisions and procedures to be observed in specific commercial laws pertaining to the basic principles and requisites of special kinds of contracts and their legal consequences will enable the learners to provide sound advice to their clients in their future practice of the accounting profession.</p> <p>This is an in-depth study of the contract of sales, its nature and form as well as the obligations of the seller and the buyer. This course also includes credit transactions which involves the study of the different types of loans and deposit. The contracts of security which includes the contract of pledge, real estate mortgage and chattel mortgage are part of the course. The Securities Regulation Code, Code of Corporate Governance and Intellectual Property Law specifically the Law on Patents, Trademark and Copyrights. PDIC Law, Secrecy of Bank Deposits and Unclaimed Balances Law, Anti-Money Laundering Law, Data Privacy Act and E-Commerce Law are likewise discussed.</p> <p>Learners are expected to apply the concepts and principles related to the above commercial laws and inculcate the ethical behavior to be observed in compliance with the specific commercial laws included in this course.</p>

BS Accountancy
Course Descriptions

CA51020 Units Pre-requisite[s] Description	INTERNATIONAL BUSINESS AND TRADE 3 CA5108 Because business and trade are conducted beyond national borders, accounting students must be equipped with an overview of the environment, concepts and basic differences involved across countries and geographical regions. This course exposes the learners on the concepts, techniques and considerations in the conduct of international trade and business. The topics include nature and culture of global business, global financial markets, foreign exchange and international monetary system, economic integration, trade policies, legal and political environment, organization, management and control and global business entry. At the end of the term, the learners shall apply the concepts learned to be able to (a) evaluate an entity engaged in international trades and those with potentials to conduct international trade and penetrate international market, and (b) provide recommended strategies to these firms.
ACC5111 Units Pre-requisite[s] Description	AUDITING AND ASSURANCE PRINCIPLES 3 CA51016 Auditors play a key role in addressing financial information risk. It is, therefore, imperative for accountancy students to be well-versed in the field of assurance engagements, specifically auditing and other assurance related services. This course introduces the learners to the role of an external auditor, the audit planning process, specifically understanding an audit client, studying its internal control systems, testing its control and procedures, conducting an analytical procedure and substantive testing and drafting the appropriate audit report. Guided by the provisions of the Revised Accountancy Law, and with proper application of the provisions and requirements of the International Standards in Auditing, learners are expected to evaluate issues and scenarios involving audit and related services and prepare basic audit documentations.
ACC5112 Units Pre-requisite[s] Description	AUDITING AND ASSURANCE: CONCEPTS AND APPLICATIONS I 3 CA51016 Financial statements are the representation of the reporting entity's management. To lend credibility to the entity's prepared financial statements, they have to be examined by an independent certified public accountant, who expresses an opinion as to the fairness by which such financial statements are presented. This course covers detailed approaches to problems and situations normally encountered in the independent examination of financial statement line items,

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applying the transaction cycle audit. Audit objectives are identified, and internal control is evaluated so that the auditor could formulate and apply audit procedures to each of the major accounts in the financial statements relating to the expenditure cycles, revenue and collection cycles, and conversion cycles.

Learners must be able to identify and perform the appropriate audit procedures, prepare audit adjustments and complete working papers relating to audit of cash balance, expenditure cycles, revenue and collection cycles and conversion cycles, to serve as bases for the preparation of audit reports

ELE 1
Units
Pre-requisite[s]
Description

PROFESSIONAL ELECTIVE 1
3
CA51016; CA51017, CA51018, CA51019
See course descriptions of professional electives.

Third Curriculum Year
Second Term

ACC5113
Units
Pre-requisite[s]
Description

ACCOUNTING INTERNSHIP
6-unit lab
ACC5111, ACC5112
The principles and procedures learned by accounting students must be complemented by industry exposure and experience for the student to fully grasp his role as an accountant in the actual workplace.

This course is one of the capstone courses for the BSA program. Learners are deployed to industry partners and partner communities for a supervised internship.

Learners, working under the supervision of an industry representative and faculty coordinator, are expected to acquire the necessary skills, attitudes and values needed in the workplace by completing the required minimum number of hours of internship and submitting an individual reflection journal on their experiences.

ACC5114
Units
Pre-requisite[s]
Description

ACCOUNTING RESEARCH
3
CA51023, ACC5111
This course culminates the preparation of the learners for individual or group scientific inquiry which they have imbibed from the course Accounting Research Methods. It endeavors to train the learners to become good researchers who are prepared to respond to the urgent need of conducting research that can be useful in the field of accountancy, finance, business, economics and accounting education.

The learners shall identify the problem (or research objective), conduct a review of related literatures, apply research methods, present the evidences gathered and present findings and recommendations.

Towards the end of the course, the learners shall, as a group, present before the

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Course Descriptions

defense panel their thesis output for evaluation on the method and depth of analyses. While the defense should be a team effort of the student researchers and the faculty collaborators, the learners are also assessed individually on how they contribute to their final thesis paper.

ACC5115
Units
Pre-requisite[s]
Description

INTERMEDIATE FINANCIAL REPORTING

3

CA51016

Financial statements are the means by which financial information is communicated to the users. Financial information must both be relevant and representationally faithful to protect the interest of the users who base their decisions on the communicated information.

This course covers all the applicable reporting standards for the presentation of the statement of financial position, statement of comprehensive income, statement of changes in equity, statement of cash flows and notes to financial statements as well as presentation of earnings per share, segment information and presentation of interim financial statements. Towards the end of the course, a distinction is made between the requirements for the presentation of financial statements of entities applying the full Philippine Financial Reporting Standards (PFRS) and entities that are categorized as small entities and medium-sized entities.

Learners shall be able to prepare financial statements of entities applying full PFRS and small and medium-sized entities, as well as microenterprises, in accordance with the applicable reporting framework.

Fourth Curriculum Year
First Term

CA51026
Units
Pre-requisite[s]
Description

STRATEGIC MANAGEMENT

3

CA51022

Actions and processes undertaken by an entity must be aligned with the entity's mission and vision. This course will enable the learners to plan, direct and control activities and resources to transform the enterprise's collective action and use of resources into targeted performance by formulating and implementing strategies.

The course covers the strategic management process and policy formulation. This stresses the importance of basing management decisions on a strategic view of organizations. It involves frameworks and models to better understand and analyze the macro-environment, the industrial environment, and firm level resources which would lead to the formulation and implementation of creative and innovative strategies that are conducive to the demands of the firm and the environment.

As an integrative course, learners are expected to review an entity's vision and mission and propose a comprehensive strategic plan using appropriate analytical tools and techniques.

BS Accountancy
Course Descriptions

CA51028
Units
Pre-requisite[s]
Description

STRATEGIC BUSINESS ANALYSIS

3

CA51022

Strategic Business Analysis is a useful framework which accounting students can apply in examining real world business issues/problems and develop possible alternatives that can address these challenges.

This course integrates the management core courses together with the understanding and application of the real-world issues across different industries such as among others, the dynamics of internal and external environment affecting the business, industry and competition, the fast-paced advancement of technology and importance and/or shrinking concept of border, and changes of customer preferences.

Equipped with the theories and concepts of strategic management, students shall be able to analyze business cases, issues and challenges and recommend strategic solutions to address them.

CA51027
Units
Pre-requisite[s]
Description

ACCOUNTING FOR GOVERNMENT AND NON-PROFIT ORGANIZATIONS

3

CA51016

Public entities, using government funds, and not-for-profit entities whose resources come from donations, contributions and other sources, are accountable to their stakeholders. Likewise, insurers covered by insurance contracts and entities which are in financial difficulty and are in the process of liquidation apply special accounting procedures and prepare financial reports.

This course is designed to give a thorough understanding of accounting policies applicable to government units and agencies, insurance companies, and private not-for-profit entities. It also includes application of accounting procedures and preparation of reports for enterprises in financial difficulty as defined in the Insolvency Law.

The learners are expected to journalize transactions and prepare financial reports of national government agencies in accordance with the Government Accounting Manual, Philippine Public Sector Accounting Standards, and other applicable reporting framework. Furthermore, the students are expected to journalize transactions and prepare financial reports for not-for-profit entities, corporation under liquidation, and insurance transactions in the books of the insurers.

BS Accountancy
Course Descriptions

ACC5116
Units
Pre-requisite[s]
Description

ACCOUNTING FOR SPECIAL TRANSACTIONS
3

CA51016

Entities provide variety of goods and services and operate under different business forms and structures, based on their need for survival and continuous growth and expansion.

This course provides the learners comprehensive discussion and application of appropriate revenue recognition principles based on their product lines and special revenue-producing transactions. The course explores the requirements of the financial reporting standards relating to long-term construction contracts, commercial franchise operations, consignment arrangements, provisions of product warranties and guarantees, special customer-financing transactions, service contracts and subscriptions and other ancillary transactions relating to revenue generation as well as transactions involving foreign currencies. Transactions between home office and branch are likewise recorded and reflected in the financial statements.

Learners are expected to prepare the necessary journal entries to recognize the above special transactions and present their effects in the entity's financial statements.

ACC5117
Units
Pre-requisite[s]
Description

AUDITING AND ASSURANCE: CONCEPTS AND APPLICATIONS II
3

ACC5111, ACC5112

Financial statements are the representation of the reporting entity's management. To lend credibility to the entity's prepared financial statements, they have to be examined by an independent certified public accountant, who expresses an opinion as to the fairness by which such financial statements are presented.

This course covers detailed approaches to problems and situations normally encountered in the independent examination of financial statement line items, applying the transaction cycle audit. Audit objectives are identified, and internal control is evaluated so that the auditor could formulate and apply audit procedures to each of the major accounts in the financial statements affected by the investing and financing cycles.

Learners must be able to identify the audit procedures, prepare audit adjustments and complete working papers relating to investing and financing cycles to serve as bases for the preparation of audit reports.

BS Accountancy
Course Descriptions

ACC5118 Units Pre-requisite[s] Description	AUDITING AND ASSURANCE: SPECIALIZED INDUSTRIES 3 ACC5111, ACC5112 Financial statements are the representation of the reporting entity's management. To lend credibility to the entity's prepared financial statements, they have to be examined by an independent certified public accountant, who expresses an opinion as to the fairness by which such financial statements are presented. As certified public accountants performing engagement services, learners must be exposed to the transaction cycles of specialized industries, so that they can formulate audit plans and audit procedures accordingly. This course covers detailed approaches to problems and situations normally encountered in the independent examination of financial statements of entities engaged in special industries such as banking and financial institutions, real estate, business process outsourcing (BPO) entities, health maintenance organizations (HMO), holding entities, logging and mining entities. Learners must be able to identify the audit procedures, prepare audit adjustments and complete working papers to serve as bases for the preparation of audit reports for entities belonging to special industries.
ACC5119 Units Pre-requisite[s] Description	AUDITING IN A CIS ENVIRONMENT 3 CA51019, ACC5111 Information technology affects the way auditors perform audit procedures. Planning and performing audit procedures take into consideration the accounting information system employed by the audit client, especially in a computerized environment. This course exposes the learners to computer controls and audit of the computer controls. It discusses information technology related risks, security and control mechanisms and techniques that may be employed to address the risks and the impact of the use of information and communication technology in the audit of the entity's transactions cycles. Learners should be able to describe and apply concepts pertaining to audit of a computerized environment, address audit risks and apply appropriate audit tools, audit techniques and audit procedures.
ELE 2 Units Pre-requisite[s] Description	PROFESSIONAL ELECTIVE 2 3 CA51016; CA51017, CA51018, CA51019 (See description of Professional Electives)

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Course Descriptions

ELE 3	PROFESSIONAL ELECTIVE 3
Units	3
Pre-requisite[s]	CA51016; CA51017, CA51018, CA51019
Description	(See description of Professional Electives)

Fourth Curriculum Year
Second Term

ACC51110	INTEGRATED REVIEW IN FINANCIAL ACCOUNTING AND REPORTING
Units	6
Pre-requisite[s]	ACC5115
Description	Financial accounting and reporting deals with the preparation and presentation of financial reports in accordance with the financial reporting framework. It covers understanding and application of accounting standards relating to nature and composition of accounts, initial recognition, measurement, and presentation in the financial statements.

This course enhances the learners' proficiency in applying the principles of financial accounting and reporting, that are based on the International Financial Reporting Standards. It prepares the learners to deal with simulated questions in the CPA Licensure Examination and other international certification examinations.

At the end of the course, learners are expected to evaluate issues concerning financial accounting and reporting as a preparation for the Philippine CPA licensure examinations and international certifications.

ACC51111	INTEGRATED REVIEW IN SPECIAL TOPICS IN FINANCIAL ACCOUNTING AND REPORTING
Units	3
Pre-requisite[s]	CA51024, ACC5116, CA51027
Description	Graduates of B.S. Accountancy are set to become future Certified Public Accountants (CPAs). As such, they should be prepared for the CPA licensure examination and other global and international professional certifications.

This course enhances the analytical skills of the learners and equip them with the conceptual approach and various techniques in solving situational, complex and comprehensive problems in special topics in financial accounting and reporting.

Learners are expected to evaluate issues concerning special topics in financial accounting and reporting as preparation for the Philippine CPA licensure examinations and international certification examinations.

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ACC51112 Units Pre-requisite[s] Description	INTEGRATED REVIEW IN STRATEGIC COST AND FINANCIAL MANAGEMENT 3 CA51014, CA51021 Graduates of B.S. Accountancy are set to become future Certified Public Accountants (CPAs). As such, they should be prepared for the CPA licensure examination, which includes topics in strategic cost and financial management, as well as specific cost accounting concepts. This course aims to reinforce the learners' knowledge and analytical skills in dealing with basic to complex conceptual questions and problem-solving cases in management accounting and specific topics in cost accounting. Learners are expected to evaluate issues concerning cost and financial management and specific topics in cost accounting as preparation for the Philippine CPA licensure examinations and international certification examinations.
ACC51113 Units Pre-requisite[s] Description	INTEGRATED REVIEW IN AUDITING AND ASSURANCE 3 ACC5117, ACC5118, ACC5119 For many years, audit has been the foremost area of practice for public accountants. It is therefore imperative for accountancy learners to be well-versed in the field of assurance engagements, specifically auditing and related services. This course reinforces the learner's knowledge and skills related to the audit planning process specifically understanding an audit client, studying its internal control systems, testing its control procedures, conducting an analytical procedure, conducting substantive testing and drafting the appropriate audit reports. This course likewise reinforces the learners' knowledge and skills in the audit of financial statement line-items as they relate to the corresponding transaction cycles undergone by audit clients. At the end of the course, learners are expected to evaluate intermediate issues concerning assurance principles as a preparation for the Philippine CPA licensure examinations and international certification examinations.
ACC51114 Units Pre-requisite[s] Description	INTEGRATED REVIEW IN BUSINESS LAW AND REGULATORY FRAMEWORK 3 C151017, CA51025 This course aims to enhance the knowledge and proficiency of learners on topic related to business contracts. It also seeks to strengthen the learner's knowledge of the regulatory framework necessary for various business transactions. The course is an in-depth review of obligations and contracts. Emphasis is laid on the modes of extinguishing obligations and defective contracts. It includes a thorough discussion on the law on private corporations as well as the law on partnership. A discussion of contracts like sales, credit transactions as well as contracts of security is included. An analytical review of the provisions regarding requisites of

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Course Descriptions

negotiability, defective negotiable instruments, holders in due course and checks are discussed. It also covers Bouncing Checks Law, PDIC Law, Secrecy of Bank Deposits and Unclaimed Balances Law, Anti-Money Laundering Law, General Banking Law and the New Central Bank Act. Other commercial laws specifically the Securities Regulation Code, Law on Cooperatives, Insolvency Law, Corporate Rehabilitation, Code of Corporate Governance and Intellectual Property Law will also be reviewed.

Learners are expected to have an in-depth understanding of the basic principles and concepts related to business law courses; have sufficient working knowledge of the regulatory framework of the various business transactions, have acquired the ability to analyze and resolve legal issues by applying the principles learned from the various business law courses.

ACC51115
Units
Pre-requisite[s]
Description

INTEGRATED REVIEW IN TAXATION

3

CA51015

Taxes provide funds for the government to carry out its functions. It is the responsibility of individuals and business entities to pay appropriate taxes to contribute to the nation's well-being.

The course is an in-depth review of income tax, business and transfer taxes as well as special tax laws. It enhances the knowledge and proficiency of the learners on topics relating to the national internal revenue code and applicable tax regulations. Topics reviewed include income tax laws, excise taxes, donor's tax, estate tax and special tax laws as well as preparation of returns and various procedures and remedies available to taxable entities and taxing authority.

By solving situational cases and problems, past CPA Licensure examination cases, learners develop the value of professional competence and due care, integrity, confidentiality, professional behavior, objectivity, allegiance to public trust and moral responsibility. At the end of the course, the learners must have developed the confidence to sit for the CPA Licensure Examination.

ELE 4
Units
Pre-requisite[s]
Description

PROFESSIONAL ELECTIVE 4

3

CA51016; CA51017, CA51018, CA51019

(See description of Professional Electives)

PROFESSIONAL ELECTIVES

ELE 1,2,3,4 Units Pre-requisite[s] Description	HUMAN BEHAVIOR IN ORGANIZATION 3 CA51016; CA51017, CA51018, CA51019 <p>This course introduces the learners to concepts, theories, and results of researches done in the field of human behavior in organization. The primary purpose is to equip learners with an understanding of both psychological and contextual factors that affect behavior in the organization so that they will become effective members, managers, and leaders in challenging organizational environment,</p> <p>The course discusses theories in psychology and best practices in enhancing employee productivity and engagement, which will prepare them in becoming effective members of an organization. Topics include personal assessment of managerial skills, leadership, employee empowerment and motivation, team dynamics, diversity, managing conflicts, communication, managing change, and managing stress.</p> <p>With the use of case-problems, learners are expected to develop an understanding of people's motivation, perceptions, and behavioral tendencies in the context of workplace environment.</p>
ELE 1, 2,3,4 Units Pre-requisite[s] Description	VALUATION METHODS 3 CA51016; CA51017, CA51018, CA51019 <p>Valuation is the process of determining the current worth of an asset or an entity. An analyst placing a value on an entity looks at the entity's management, the composition of its capital structure, and the prospect of future earnings and market value of assets.</p> <p>This course provides learners the tools and techniques they need in arriving at the value of an asset or an entity. The generally used discounted cash flow (DCF) approach as well as alternative models such as relative valuation and adjusted book values are thoroughly taken up in the course. It also covers the challenges of valuing entities across their life cycle.</p> <p>At the end of the course, learners are expected to demonstrate critical thinking skills in applying the different valuation methods and techniques.</p>
ELE 1,2,3,4 Units Pre-requisites	PRINCIPLES AND METHODS OF TEACHING ACCOUNTING 3 CA51016; CA51017, CA51018, CA51019 <p>There are four sectors in the professional practice of accountancy: public practice, commerce and industry, government and research and education or academe. At present, professional accountants who join the academe simply acquire the competencies and attributes of a good teacher, academic official or school administrator by observing others and applying observation in carrying out their functions. This course provides students with the necessary understanding of the roles of a teacher and equips them with the skills for planning and delivering accounting lessons and making learning assessments.</p>

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This course introduces accountants to a rewarding vocation of teaching. It focuses on building a foundation for planning, teaching and assessment based on outcome-based approach. It considers methods and approaches applicable to teaching Accounting, Business and allied courses.

At the end of the course, students will be able to apply the principles learned by writing learning outcomes for a particular topic in accounting, implementing teaching and learning activities and developing assessment tools that are aligned with the crafted learning outcomes.

**ELE 1,2,3,4
Units
Pre-requisite[s]
Description**

OPERATIONS AUDIT

3

CA51016; CA51017, CA51018, CA51019

The conduct of an entity's business operations must be effective, efficient and economical. To assess whether they are, a review must be conducted by a person or entity independent of the company. Operational audit aims to determine whether an entity is operating at its optimum level because anything less optimal equates to opportunities lost and resources wasted.

This courses exposes the learners to the principles of and the sequence of the processes of operations audit, which focuses on benchmarking concepts, performance indicators and measurement criteria, identification and analysis of performance gaps and opportunities and discussion of benchmarking results with management.

Through simulated case studies and highly interactive group discussions, learners will identify various tools and methods, analyze operational data and information, identify causes of operational issues and risk exposures, and formulate solutions to enhance an entity's operational performance.

**ELE 1, 2,3,4
Units
Pre-requisites
Description**

BUSINESS ANALYTICS

3

CA51016; CA51017, CA51018, CA51019

Learners must be equipped with skills that apply analytical approach in analyzing statistical data and predictive modeling for enhanced data-driven business decisions.

This course covers discussion of descriptive statistics, data visualization, application of linear regression, time series analysis and forecasting, data mining, use of spreadsheet models, Block Chain and Monte Carlo simulation, and application of linear and non-linear optimization models.

Towards the end of the course, learners are expected to explain and apply analytical models, perform basic exploratory and/or descriptive analysis of data, and formulate data-driven business decisions.

BS Accountancy
Course Descriptions

ELE 1, 2,3,4 Units	CYBERSECURITY AND OPERATING SYSTEMS MANAGEMENT 3
Pre-requisites	CA51016; CA51017, CA51018, CA51019
Description	<p>The influx of different forms of information and communication technology subjects an enterprise to data security threats that might affect organizational processes and decision-making. Information and communication technology users must fully understand the concepts of confidentiality, availability and integrity of information.</p> <p>This course focuses on discussion of the legal and ethical environment affecting individuals and business organizations as a consequence of using information and communication technology. Understanding the configuration of host and network level security controls will enable learners to analyze a given architecture, spot vulnerabilities and recommend physical, logical or administrative controls to mitigate data privacy and related threats.</p> <p>At the end of the course, learners shall be able to describe the components of a specific enterprise's network system, analyze its configuration, identify potential threats, and provide possible solutions to mitigate such threats.</p>
ELE 1, 2,3,4 Units	ENGLISH FOR ACCOUNTANTS 3
Pre-requisites	PURPCOM, CA51016 , CA51017, CA51018, CA51019
Description	<p>Competence in the English language is equally critical as competence in professional courses for accountants in all sectors of the accounting profession practice. This course enhances the learners' facility of specific English language skills relevant to the work of entry-level accountants.</p> <p>Informed by research of actual industry practice, the topics and tasks covered are designed to develop future accountants' ability to effectively convince, compose, concentrate, comprehend and use communication technology in their target workplace. Authentic and semi-authentic materials, as well as computer-assisted learning, are integrated in the course design to make the learners work ready.</p> <p>At the end of the course, the learners should be able to exhibit confidence, fluency, and coherence in answering job interview questions; compose accurate, relevant, and organized notes while listening to lectures and simulated office meetings; apply business email etiquette in online correspondence; present a business analysis based on research; demonstrate initiative, resourcefulness, and perseverance in enriching their own communicative competence in English; and exhibit openness to criticism and respect for others' ideas and opinions through collaborative work.</p>
ELE 1, 2,3,4 Units	UPDATES IN FINANCIAL REPORTING STANDARDS 3
Pre-requisites	CA51016, CA51017, CA51018, CA51019
Description	Financial reporting frameworks and standards continuously evolve to ensure relevance and faithful representation of financial information presented in an

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entity's financial statements. Amendments, revisions, and promulgation of new financial reporting standards are necessary to encompass and address the changes in the business environment due to innovative business practices and emerging business models.

This course aims to update the learners on the current issues on financial reporting. Recently released financial reporting frameworks and standards, including application guidance and interpretations of the authoritative bodies and regulatory agencies are explored in this course.

At the end of the course, learners shall be able to apply the requirements of the recently released reporting frameworks and financial reporting standards in the initial recognition, accounting for subsequent transactions and presentation of elements affected in the financial statements.

ELE 1, 2,3,4
Units
Pre-requisites
Description

UPDATES IN FINANCIAL REPORTING STANDARDS **3**

CA51016, CA51017, CA51018, CA51019

Financial reporting frameworks and standards continuously evolve to ensure relevance and faithful representation of financial information presented in an entity's financial statements. Amendments, revisions, and promulgation of new financial reporting standards are necessary to encompass and address the changes in the business environment due to innovative business practices and emerging business models.

This course aims to update the learners on the current issues on financial reporting. Recently released financial reporting frameworks and standards, including application guidance and interpretations of the authoritative bodies and regulatory agencies are explored in this course.

At the end of the course, learners shall be able to apply the requirements of the recently released reporting frameworks and financial reporting standards in the initial recognition, accounting for subsequent transactions and presentation in the financial statements of elements affected.