



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



BACHELOR OF SCIENCE IN ACCOUNTING INFORMATION SYSTEMS

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

First Curriculum Year **First Term**

FIL 1	KONTEKSTUWALISADONG KOMUNIKASYON SA FILIPINO
Units	3
Pre-requisite[s]	None
	<p>Ang Kontekstuwalisadong Komunikasyon sa Filipino ay isang kursong pangwika na lilingan 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.</p> <p>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.</p> <p>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.</p>
CA5101	FINANCIAL ACCOUNTING AND REPORTING
Units	6
Pre-requisite[s]	None
Description	<p>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</p>

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proprietorships, partnerships and corporations.

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.

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UND_SELF	UNDERSTANDING THE SELF
Units	3
Pre-requisite[s]	None
Description	<p>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.</p> <p>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.</p> <p>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.</p>
MATH_MW	MATHEMATICS IN THE MODERN WORLD
Units	3
Pre-requisite[s]	None
Description	<p>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.</p> <p>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.</p> <p>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,</p>

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business, environment, arts and design and recreation; and affirm honesty and integrity in the application of mathematics to various human endeavors.

READ_PH
Units
Pre-requisite[s]
Description

READINGS IN PHILIPPINE HISTORY

3

None

This course develops the historical and critical consciousness of the learners so that they will become versatile, broad-minded, morally upright and responsible citizens.

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.

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.

THY 1
Units
Pre-requisite[s]
Description

CHRISTIAN VISION OF THE HUMAN PERSON

3

None

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.

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.

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.

BSAIS COURSE DESCRIPTIONS

First Curriculum Year Second Term

FIL 2	FILIPINO 2
Units	3
Pre-requisite[s]	FIL 1
Description	<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 disiplinaryal; 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	OPERATIONS MANAGEMENT AND TOTAL QUALITY MANAGEMENT
Units	3
Pre-requisite[s]	CA5103
Description	<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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CA5105	INTERMEDIATE ACCOUNTING I
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 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.</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>
CA5106	CONCEPTUAL FRAMEWORK AND ACCOUNTING STANDARDS
Units	3
Pre-requisite[s]	CA5101
Description	<p>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.</p> <p>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.</p> <p>Learners are expected to prepare and present financial statements and related note disclosures in accordance with the Philippine Financial Reporting Standards.</p>
CA5107	COST ACCOUNTING AND CONTROL
Units	3
Pre-requisite[s]	CA5101
Description	<p>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.</p> <p>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.</p>

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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.

BSAIS COURSE DESCRIPTIONS

SCITECHS	SCIENCE, TECHNOLOGY AND SOCIETY
Units	3
Pre-requisite[s]	None
Description	<p>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.</p> <p>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.</p> <p>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.</p>
THY 2	CHRISTIAN VISION OF MARRIAGE AND FAMILY
Units	3
Pre-requisite[s]	THY 1
Description	<p>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.</p> <p>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.</p> <p>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.</p>

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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</p>

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interpretation. Emphasis is laid on defective contracts, their kinds, effects and 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.

BSAIS COURSE DESCRIPTIONS

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

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

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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

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.

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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. 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,

BSAIS COURSE DESCRIPTIONS

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 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.

BSAIS COURSE DESCRIPTIONS

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 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.

BSAIS COURSE DESCRIPTIONS

Third Curriculum Year First Term

CA51021	FINANCIAL MARKETS
Units	3
Pre-requisite[s]	CA51012
Description	<p>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.</p> <p>This course provides an overview of the operations of financial intermediary institutions such as banks, investment houses, insurance companies and other 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.</p> <p>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.</p>
CA51022	GOVERNANCE, BUSINESS ETHICS, RISK MANAGEMENT & INTERNAL CONTROLS
Units	3
Pre-requisite[s]	CA51011, THY 4
Description	<p>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.</p> <p>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.</p> <p>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.</p>

BSAIS COURSE DESCRIPTIONS

CA51023 Units Pre-requisite[s] Description	ACCOUNTING RESEARCH METHODS 3 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 use the effective technical style in drafting a research paper proposal applying the principles learned.
CA51025 Units Pre-requisite[s] Description	REGULATORY FRAMEWORK AND LEGAL ISSUES IN BUSINESS 3 CA51011 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. 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, 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. 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.
AIS 5131 Units Pre-requisite[s] Description	MANAGING INFORMATION TECHNOLOGY - LECTURE & LABORATORY 4 CA51019 Advances in information technology have shaped how business is conducted across the globe. These advances are particularly evident in networking and internet interactions. Therefore, Accounting Information System (AIS) learners must be able to manage and evaluate information technology issues affecting their professional practice.

BSAIS COURSE DESCRIPTIONS

This course introduces the AIS learners to Information Technology (IT) governance structures, IT organizational structure and Human Resources, IT strategy and direction, IT policies, standards and procedures, quality management systems, IT management controls, IT resource management, IT contracting strategies and policies, IT risk management practices, and business continuity planning.

At the end of the course, AIS learners are expected to apply information technology principles in evaluating issues related to IT management.

AIS 5132 ENTERPRISE RESOURCE PLANNING AND MANAGEMENT - LECTURE & LABORATORY

Units
4

Pre-requisite[s]

Description

CA51019

The management of business processes has been a paramount concern for most business organizations. These processes are best managed through Enterprise Resource Planning (ERP). Therefore, AIS learners must be familiar with ERP systems and their functionalities.

This course introduces the AIS learners to the different functional areas of the organizations such as materials management, supply chain management, customer relationship management, finance, projects, and human resource management with the related ERP modules.

As the end of the course, learners are expected to process simulated transactions and datasets using an ERP system.

AIS 313 MANAGEMENT INFORMATION SYSTEM – LECTURE & LABORATORY

Units
4

Pre-requisite[s]

Description

CA51019

The recent decade has shown an increased interaction between business models and information systems. The efficiency of operations is affected by the efficiency of information systems. Therefore, AIS learners must be able to manage and evaluate information systems.

This course introduces learners to networked enterprises, information technology infrastructure, enterprise applications, e-commerce, managing knowledge, building information systems, and managing global systems.

At the end of the course, learners are expected to evaluate information systems by developing improvements on existing systems.

ELE 1 PROFESSIONAL ELECTIVE 1

Units
3

Pre-requisite[s]

Description

CA51016; CA51017, CA51018, CA51019

(See course description of Professional Electives.)

BSAIS COURSE DESCRIPTIONS

THIRD CURRICULUM YEAR Second Term

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 be able to apply 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.
CA51029 Units Pre-requisite[s] Description	PROJECT MANAGEMENT 3 CA51014, CA51018 The course develops the competencies and skills for initiating, planning, executing, controlling and closing a project to achieve specific goals and objectives. It directs learners through fundamental project management concepts and behavioral skills needed to launch, lead, and realize a successful project. The course covers project management design, development and deployment. It affords learners the use of project management tools, techniques and skills to come up with a successful project. Learners explore project management with a practical, hands-on approach through case studies and class exercises. At the end of the course, the learners are expected to implement key steps involved in managing a project, develop project budgets and schedules, and use effective tools to oversee and monitor projects. Additionally, the learners should be able to demonstrate the required knowledge, skills and techniques to execute an effective and efficient project.
AIS 5134 Units Pre-requisite[s] Description	INFORMATION SYSTEMS ANALYSIS AND DESIGN - LECTURE & LABORATORY 4 CA51019 IS auditors will heavily deal with information systems in their professional practice.

BSAIS COURSE DESCRIPTIONS

Therefore, AIS learner must be well-versed in concepts and practices related to information systems analysis and design.

This course introduces the AIS learners to basic information systems concepts, systems planning, determining and analyzing system requirements, and evaluating system alternatives, systems design, and systems implementation.

At the end of the course, AIS learners are expected to conduct an information systems analysis and design project.

IS 5135 INFORMATION SYSTEMS OPERATION AND MAINTENANCE - LECTURE & LABORATORY

Units
4

Pre-requisite[s]
CA51019

Description

The demand for professionals in information systems (IS) audit has been increasing through the years. One area of competence for an IS auditor is in IT service delivery and support. Therefore, AIS learners must be thoroughly prepared for the theory and practice in the said area.

This course introduces the AIS learners to practices in IT services management, planning and capacity management in IS, incident management, disaster recovery planning, and testing of IT/IS plans.

At the end of the course, AIS learners are expected to evaluate and solve real-life problems related to information systems operations and maintenance.

AIS 5136 INFORMATION SECURITY AND MANAGEMENT - LECTURE & LABORATORY

Units
4

Pre-requisite[s]
CA51019

Description

The demand for information systems auditors with accounting background has been heavily articulated by stakeholders in the accounting profession. One of the key competencies of IS professionals is in the protection of information assets. Therefore, AIS learners must be thoroughly prepared for the theory and practice of information security and management.

This course introduces the AIS learners to design, implementation and maintenance of IS controls, logical access controls, hardwares and systems controls, risks and controls related to virtualization, network security controls, encryption-related techniques, and physical access controls.

At the end of the course, AIS learners are expected to evaluate and solve real-life problems in information security and management.

BSAIS COURSE DESCRIPTIONS

AIS 5137 Units Pre-requisite[s] Description	DATA WAREHOUSING AND MANAGEMENT – LECTURE & LABORATORY 4 CA51013 Data has been considered to be one of the most competitive resources of businesses. With the current technology, the volume of data may confront business leaders as they make key stakeholder decisions. Therefore, the AIS learner must be prepared to store and manage data for decision-making. This course introduces the AIS learners to data warehousing and business intelligence. Particularly, learners are introduced to data warehousing requirements, data warehouse architectures, dimensional data warehouse models, physical data warehouse models, data warehouse strategies, Online Analytical Processing databases, and business intelligence applications. At the end of the course, AIS learners are expected to conduct a data warehousing and business intelligence project.
AIS 5138 Units Pre-requisite[s] Description	INFORMATION TECHNOLOGY AUDIT AND BUSINESS PROCESSES 3 CA51016, AIS5133 Information technology audit and control is inseparable with business processes. AIS professionals commonly deal with issues that will impact both controls and business processes. Therefore, it is imperative for AIS learners to be able to conduct basic IT audit procedures in line with common business processes and general controls. Learners are given an introduction of the professional skills needed for an IS auditor. This includes documentation, report writing, and project management skills. After which, learners are given an introduction to auditing and assurance, IT audit frameworks, IT governance frameworks. risks, controls, business processes and IT audit (applications and general controls). At the end of the course, learners are expected to conduct properly documented IT audits for business processes and general controls as evidenced by their IT audit portfolio.
ELE 2 Units Pre-requisite[s] Description	PROFESSIONAL ELECTIVE 2 3 CA51016; CA51017, CA51018, CA51019 (See specific course description of professional elective courses)

BSAIS COURSE DESCRIPTIONS

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.
AIS 5139 Units Pre-requisite[s] Description	ACCOUNTING INFORMATION SYSTEM INTERNSHIP 6 AIS5135, AIS5136 Accounting and Information System studies are subject to constant changes and developments. Furthermore, the theories learned by AIS learner must be complemented by industry exposure and experience. Therefore, it is imperative for the AIS learner to participate in an internship program. This course is one of the capstone courses for the BSAIS program. Learners are deployed to industry partners for a supervised internship. Faculty members will supervise interns to ensure the appropriate skills are acquired by the AIS learners. At the end of the course, learners are expected to complete the required minimum number of hours of internship and submit a reflection journal on his/her experiences.
AIS 51310 Units Pre-requisite[s] Description	ACCOUNTING INFORMATION SYSTEM RESEARCH 3 CA51023, AIS 5138 Accounting and Information System studies are subject to constant changes and developments. These changes create problems and challenges that needs careful analysis and efficient solutions. Therefore, the AIS learner must be trained in the scientific method of inquiry.

BSAIS COURSE DESCRIPTIONS

This course culminates the AIS learners' preparation to conduct research. The AIS learner will be mentored by a faculty member in the selection of research topic, synthesis of existing literature, proposal writing, conduct of the research, and writing a publishable research paper.

At the end of the course, AIS learners are expected to present and defend their research paper before a panel of experts

Fourth Curriculum Year Second Term

CA51028	STRATEGIC BUSINESS ANALYSIS
Units	3
Pre-requisite[s]	CA51022
Description	<p>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.</p> <p>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.</p> <p>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.</p>
AIS 51311	INTEGRATED REVIEW IN INFORMATION SYSTEMS AUDIT:DOMAIN 1 AND 2
Units	3
Pre-requisite[s]	AIS5139, AIS51310
Description	<p>IS audit process and IT governance & management are the foundation of an IS auditor's key competence. AIS learners must have a very strong foundational knowledge of such concepts as more advanced concepts are anchored on the process and governance.</p> <p>This course covers developing and implementing a risk-based IT audit strategy, planning and conducting the audit, reporting findings, IT governance structure, organizational structure, HR management, and policies and standards.</p> <p>At the end of the course, AIS Learners are expected to respond to Certified Information Systems Auditor (CISA) examination questions on the IS audit process and IT governance & management.</p>
AIS 51312	INTEGRATED REVIEW IN INFORMATION SYSTEMS AUDIT:DOMAIN 3 AND

BSAIS COURSE DESCRIPTIONS

Units	4
Pre-requisite[s]	3
Description	AIS5139, AIS51310 Systems acquisition, development, maintenance and retirement decision significantly affects the operations of an entity. It is the IS auditor's duty to ensure that appropriate controls and procedures are in place to secure this process. Therefore, AIS learners must develop a working knowledge of such concepts. This course enhances the AIS learners' knowledge on how IS auditors participate in acquisition, development, testing, and implementation of information systems. Specifically, this covers proposed investments in IS acquisition, development, maintenance and subsequent retirement, project management practices and controls, conducting periodic reviews, level management practices operations and end-user procedures, and information systems maintenance. At the end of the course, AIS Learners are expected to respond to CISA examination questions on information systems acquisition, development and implementation, systems operations, maintenance and service management.

AIS 51313	INTEGRATED REVIEW IN INFORMATION SYSTEMS AUDIT:DOMAIN 5
Units	3
Pre-requisite[s]	AIS5139, AIS51310
Description	The integrity, protection and security of information has been a paramount concern in recent times. Protecting information assets has been a concern for all organizations, regardless of size and complexity. AIS learners must be able evaluate issues concerning information security and integrity. This course enhances the AIS Learners' understanding of information securities control, access management, IT infrastructure security, and physical security. At the end of the course, AIS Learners are expected to respond to CISA examination questions on protection of information asset.

PROFESSIONAL ELECTIVES

ELE 1/2	HUMAN BEHAVIOR IN ORGANIZATION
Units	3
Pre-requisite[s]	CA51016; CA51017, CA51018, CA51019
Description	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, The course discusses theories in psychology and best practices in enhancing employee productivity and engagement, which will prepare them in becoming

BSAIS COURSE DESCRIPTIONS

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.

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.

ELE 1/2

Units

Pre-requisite[s]

Description

VALUATION METHODS

3

CA51016; CA51017, CA51018, CA51019

Valuation is the process of determining the current worth of an asset or a company; there are many techniques used to determine value. An analyst placing a value on a company looks at the company's management, the composition of its capital structure, and the prospect of future earnings and market value of assets.

This course provides learners the tools and techniques they need in arriving at the value of an asset or entity. The generally used discounted cash flow (DCF) approach as well as alternative models such as relative valuation and adjusted book values will also be taken up in the course. It also covers the challenges of valuing entities across their life cycle.

At the end of the course, learners are expected to demonstrate critical thinking skills in applying the different valuation methods and techniques.

ELE 1/2

Units

Pre-requisites

PRINCIPLES AND METHODS OF TEACHING ACCOUNTING

3

CA51016; CA51017, CA51018, CA51019

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.

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.

BSAIS COURSE DESCRIPTIONS

ELE 1/2	OPERATIONS AUDIT
Units	3
Pre-requisite[s]	CA51016; CA51017, CA51018, CA51019
Description	<p>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 entity. 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.</p> <p>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.</p> <p>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.</p>
ELE 1/2	BUSINESS ANALYTICS
Units	3
Pre-requisites	CA51016; CA51017, CA51018, CA51019
	<p>Learners must be equipped with skills that apply analytical approach in analyzing statistical data and predictive modeling for enhanced data-driven business decisions.</p> <p>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.</p> <p>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.</p>
ELE 1/2	CYBERSECURITY AND OPERATING SYSTEMS MANAGEMENT
Units	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</p>

BSAIS COURSE DESCRIPTIONS

and decision-making. Information and communication technology users must fully understand the concepts of confidentiality, availability and integrity of information.

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.

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.

ELE 1/2

Units

Pre-requisites

ENGLISH FOR ACCOUNTANTS

3

PURPCOM, CA51016 , CA51017, CA51018, CA51019

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.

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.

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.

ELE 1/2

Units

Pre-requisites

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.

BSAIS COURSE DESCRIPTIONS

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.