UNIVERSITY OF SANTO TOMAS
UST-AMV COLLEGE OF ACCOUNTANCY

BACHELOR OF SCIENCE IN ACCOUNTANCY
ALIGNMENT OF OUTCOMES AND PERFORMANCE INDICATORS

Institutional Outcomes

SEAL of Thomasian Education	Thomasian Graduate Attributes (ThoGA)	Program Intended Learning Outcomes	Performance Indicators
Servant leader	● I show leadership abilities to promote advocacies for life, freedom, justice, and solidarity in the service of the family, the local and global communities, the Church and the environment. ● I implement relevant projects and activities that speak of Christian compassion to the poor and the marginalized in order to raise their quality of life. ● I show respect for the human person, regardless of race, religion, age, and gender.	1. Formulate community-based development programs and organizational strategies that promote sustainable value creation, economic well-being, professional values and business ethics.	● Participate in community development projects in the area of business, finance and economics. ● Analyze data as basis for informed economic decisions.
		2. Apply good corporate citizenship, social responsibility and ethical principles in performing the functions of an accounting professional.	● Identify and explain principles of professional and business ethics, corporate governance, and social responsibility. ● Adhere to regulatory frameworks as well as to ethical policies and practices of the organizations. ● Maintain confidentiality of information obtained from internship and research studies.
Effective communicator and collaborator	● I express myself clearly, correctly, and confidently in various environments, contexts, and technologies of human interaction. ● I work productively with individuals or groups from diverse cultures and demographics.	3. Conduct accounting, assurance, and other related engagements individually and collaboratively.	● Complete team projects with individuals of different age, gender, and if, applicable, nationality. ● Coordinate plans for the completion of an accounting, audit, and other related engagements.
		4. Present financial and other reports, results, analyses and recommended	● Prepare an audit program that will guide the team in the conduct of assurance engagements.

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	● I show profound respect for individual differences and/or uniqueness as members of God's creation.	decisions using the appropriate communication and information technology.	● Coordinate plans for the completion of accounting, audit, and other related engagements. ● Prepare a report as a result of accounting, audit, and other related engagements. ● Present findings and recommendations as a result of a completed research or review of management, financial and operational plans.
		10. Communicate and collaborate with individuals and groups of diverse backgrounds	● Deliver clear, concise, impactful, and faithfully represented oral presentations ● Write clear, concise, impactful, and faithfully represented reports
Analytical and creative thinker	● I show judiciousness and resourcefulness in making personal and professional decisions. ● I engage in research undertakings that respond to societal issues. ● I express personal and professional insights through an ethical and evidence-based approach.	5. Recommend solutions to social and business issues and concerns using their knowledge and technical proficiency in accounting, financial reporting, taxation, and information technology	● Identify problems and present solutions to business and other simulated or actual cases. ● Prepare working papers, budgets and business plans in accordance with applicable framework. ● Evaluate and assess the effectiveness of internal control procedures. ● Perform cost-benefit analysis and financial statement analysis for management's use. ● Identify weaknesses in accounting information system and communicate improvements thereon.
		6. Formulate accounting, tax, and business policies in accordance with financial	● Record business transactions in accordance with the Philippine/International

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		reporting standards and regulatory frameworks	Financial Reporting Standards. ● Prepare financial statements in accordance with Philippine/International Financial Reporting Standards. ● Generate financial and other reports through the use of an accounting system /or software particular to a specific business entity. ● Prepare and file tax returns in accordance with the National Internal Revenue Code. ● Prepare a financial or operational audit program that will guide the audit team.
		7. Conduct research for the improvement of accounting and business practices, as well as quality of life in the community.	● Prepare an appropriate research plan. ● Analyze results of study and formulate conclusions and recommendations.
Lifelong learner	● I engage in reflective practice to ensure disciplinal relevance and professional development. ● I exhibit preparedness and interest for continuous upgrading of competencies required by the profession or area of specialization. ● I manifest fidelity to the teachings of Christ, mediated by the Catholic	8. Engage in lifelong learning activities through further professional studies, work experience, certifications, and research.	● Complete and pass at least one assessment, leading to international certification (ACCA, CMA, CISA, CPA Australia, etc.). ● Pass the simulated licensure examinations. ● Prepare reflective essays / assessments in connection to specific courses ● Perform accounting related work or engagements in an actual workplace. ● Participate in local, national, and/or

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	Church, in the continuous deepening of faith and spirituality in dealing with new life situations and challenges.		international seminars, colloquia, and conferences.
		9. Apply Christian teachings and ethical principles in leading professional and personal life.	• Explain and maintain proper conduct and behavior given different sets of problem situations, mindful of Christian teachings and professional ethics.

IFAC's Professional Competence Framework

The PILOs are also aligned with the competence requirements of the IFAC through the IES:

IFAC Competence Domains	PILOs									
	1	2	3	4	5	6	7	8	9	10
IES 2: Technical Competence			✔		✔	✔				
IES 3: Professional Skills	✔		✔	✔			✔			✔
IES 4: Professional Values, Ethics, and Attitude		✔							✔	
IES 5: Practical Experience								✔		

Sustainable and Inclusive Growth Frameworks

Collectively, the ten PILOs support the following Sustainable Development Goals (SDG) and Philippine Development Plan (PDP) components:

SDG/PDP	PILO									
	1	2	3	4	5	6	7	8	9	10
SDG 1: No Poverty										
Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions	✔									
SDG 3: Good Health and Well-Being										
Reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being									✔	
SDG 4: Quality Education										

Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development								✓		✓
SDG 9: Industry, Innovation, and Infrastructure										
Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries					✓					
SDG 10: Reduced Inequalities										
Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations					✓					
SDG 12: Sustainable Consumption and Production										
Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle				✓	✓					
Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations					✓					
SDG 16: Peace, Justice, and Strong Institutions										
Develop effective, accountable and transparent institutions at all levels	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ensure responsive, inclusive, participatory and representative decision-making at all levels										✓
SDG 17: Partnership for the Goals										
Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection		✓				✓				
PDP: Promote Human and Social Development								✓	✓	
PDP: Reduce Vulnerabilities and Protect Purchasing Power	✓				✓					
PDP: Reinvigorate Services	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
PDP: Practice Good Governance and Bureaucratic Efficiency		✓	✓	✓	✓	✓	✓	✓	✓	✓