

## UNIVERSITY OF SANTO TOMAS UST-AMV COLLEGE OF ACCOUNTANCY



## BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING ALIGNMENT OF OUTCOMES AND PERFORMANCE INDICATORS

## **Institutional Outcomes**

SEAL of Thomasian Education	Thomasian Graduate Attributes (ThoGA)	Program Intended Learning Outcomes	Performance Indicators
	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.      Limplement relevant.	1.Formulate community-based development programs and organizational strategies that promote sustainable value creation, economic well-being, professional values and business ethics.	<ul> <li>Participate in community development projects in the area of business, finance and economics.</li> <li>Analyze data as basis for informed economic decisions.</li> </ul>
<u>S</u> ervant leader	<ul> <li>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.</li> <li>I show respect for the human person, regardless of race, religion, age, and gender.</li> </ul>	2. Apply good corporate citizenship, social responsibility and ethical principles in performing the functions of an accounting professional.	<ul> <li>Identify and explain principles of professional and business ethics, corporate governance, and social responsibility.</li> <li>Adhere to regulatory frameworks as well as to ethical policies and practices of the organizations.</li> <li>Maintain confidentiality of information obtained from internship and research studies.</li> </ul>
Effective communicator and collaborator	<ul> <li>I express myself clearly, correctly, and confidently in various environments, contexts, and technologies of human interaction.</li> <li>I work productively with individuals or groups from</li> </ul>	3. Conduct management accounting and other related engagements individually and as a team.	<ul> <li>Complete team projects with individuals of different age, gender, and if, applicable, nationality.</li> <li>Coordinate plans for the completion of an accounting, audit, and other related engagements.</li> </ul>
COHADOTATOT	diverse cultures and demographics.	4.Present financial and other reports, results, analyses and recommended decisions using the	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.	appropriate communication and information technology.	<ul> <li>Coordinate plans for the completion of accounting, audit, and other related engagements.</li> <li>Prepare a report as a result of accounting, audit, and other related engagements.</li> <li>Present findings and recommendations as a result of a completed research or review of management, financial and operational plans.</li> </ul>
		10. Communicate and collaborate with individuals and groups of diverse backgrounds	<ul> <li>Deliver clear, concise, impactful, and faithfully represented oral presentations</li> <li>Write clear, concise, impactful, and faithfully represented reports</li> </ul>
Analytical and creative thinker	<ul> <li>I show judiciousness and resourcefulness in making personal and professional decisions.</li> <li>I engage in research undertakings that respond to societal issues.</li> <li>I express personal and professional insights through an ethical and evidence-based approach.</li> </ul>	5. Recommend solutions to social and business issues and concerns using their knowledge and technical proficiency in accounting, financial reporting, taxation, and information technology	<ul> <li>Identify problems and present solutions to business and other simulated or actual cases.</li> <li>Prepare working papers, budgets and business plans in accordance with applicable framework.</li> <li>Evaluate and assess the effectiveness of internal control procedures.</li> <li>Perform cost-benefit analysis and financial statement analysis for management's use.</li> <li>Identify weaknesses in accounting information system and communicate improvements thereon.</li> </ul>
		6.Formulate accounting, tax, and business policies in accordance with financial	• Record business transactions in accordance with the Philippine/International

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		7.Conduct research for the improvement of accounting and business practices, as well as quality of life in the community.	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.  Prepare an appropriate research plan.  Analyze results of study and formulate conclusions and recommendations.
<u>L</u> ifelong learner	<ul> <li>I engage in reflective practice to ensure disciplinal relevance and professional development.</li> <li>I exhibit preparedness and interest for continuous upgrading of competencies required by the profession or area of specialization.</li> <li>I manifest fidelity to the teachings of Christ,</li> </ul>	8.Engage in lifelong learning activities through further professional studies, work experience, certifications, and research.	<ul> <li>Complete and pass at least one assessment, leading to international certification (ACCA, CMA, CISA, CPA Australia, etc.).</li> <li>Pass the simulated licensure examinations.</li> <li>Prepare reflective essays / assessments in connection to specific courses</li> <li>Perform accounting related work or engagements in an actual workplace.</li> </ul>

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Education			
	mediated by the Catholic Church, in the continuous deepening of faith and spirituality in dealing with new life situations and	9. Apply Christian teachings	<ul> <li>Participate in local, national, and/or international seminars, colloquia, and conferences.</li> <li>Explain and maintain</li> </ul>
	challenges.	and ethical principles in leading professional and personal life.	proper conduct and behavior given different sets of problem situations, mindful of Christian teachings and professional ethics.

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

SDG/PDP		PILO									
		2	3	4	5	6	7	8	9	10	
SDG 1: No Poverty											
Create sound policy frameworks at the national,	<b>√</b>										
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									<b>√</b>		
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					<b>√</b>					
financial markets and institutions and strengthen										
the implementation of such regulations										
SDG 12: Sustainable Consumption and										
Production										
Encourage companies, especially large and				✓	<b>√</b>					
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,		<b>√</b>				<b>√</b>				
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	<b>√</b>				<b>√</b>					
Purchasing Power										
PDP: Reinvigorate Services	<b>√</b>									
PDP: Practice Good Governance and		<b>√</b>	<b>√</b>	<b>✓</b>	<b>√</b>	<b>√</b>	<b>√</b>	<b>√</b>	<b>√</b>	<b>√</b>
Bureaucratic Efficiency			·							