

BACHELOR OF SCIENCE IN ACCOUNTANCY

Course Descriptions
Effective Academic Year 2018-2019

First Curriculum Year

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	MANAGERIAL ECONOMICS
Units	3
Pre-requisite[s]	None
Description	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.
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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—
cont

READ_PH	READINGS IN PHILIPPINE HISTORY
Units	3
Pre-requisite[s]	None
Description	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	CHRISTIAN VISION OF THE HUMAN PERSON
Units	3
Pre-requisite[s]	None
Description	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

First Curriculum Year
Second Term

FIL 2	FILIPINO 2
Units	3
Pre-requisite[s]	FIL 1
Description	

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

ECONOMIC DEVELOPMENT

Units

3

Pre-requisite[s]

None

Description

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

PURPOSIVE COMMUNICATION

Units

3

Pre-requisite[s]

None

Description

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

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

Second Curriculum Year
First Term

CA5109	INCOME TAXATION
Units	3

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	FINANCIAL MANAGEMENT
Units	3
Pre-requisite[s]	CA5106
Description	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	IT APPLICATION TOOLS IN BUSINESS
Units	3
Pre-requisite[s]	CA5101, CA5103
Description	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

ART_APP	ART APPRECIATION
Units	3
Pre-requisite[s]	None
Description	<p>This course introduces the 21st century learners to the nature, functions, contexts, types, and forms of art from the Philippines and around the globe.</p> <p>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.</p> <p>In this course, the students demonstrate competence in appraising and appreciating art as both cultural signifiers and social artifact.</p>

ETHICS	ETHICS
Units	3
Pre-requisite[s]	None
Description	<p>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.</p> <p>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.</p> <p>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.</p>

THY 3	CHRISTIAN VISION OF THE CHURCH IN SOCIETY
Units	3
Pre-requisite[s]	THY 2
Description	<p>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.</p> <p>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</p>

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	LITERATURE 1
Units	3
Pre-requisite[s]	None
Description	<p>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.</p> <p>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.</p> <p>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.</p>
CA51015	BUSINESS TAXATION
Units	3
Pre-requisite[s]	CA5109
Description	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

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 BUSINESS LAWS AND REGULATIONS

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	ACCOUNTING INFORMATION SYSTEM
Units	4
Pre-requisite[s]	CA51013
Description	

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

LIVING THE CHRISTIAN VISION IN THE CONTEMPORARY WORLD

3

Pre-requisite[s]
Description

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

FINANCIAL MARKETS

3

Pre-requisite[s]
Description

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

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

CA51020 INTERNATIONAL BUSINESS AND TRADE

Units 3

Pre-requisite[s] CA5108

Description Because business and trade are conducted beyond national borders, accounting students must be equipped with an overview of $\mathbb{T}m \mathbb{T}m / \mathbb{T}T 2 ()[(s 0(e) -2) -211 \mathbb{T}$

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	PROFESSIONAL ELECTIVE 1
Units	3
Pre-requisite[s]	CA51016; CA51017, CA51018, CA51019
Description	

CA51028 STRATEGIC BUSINESS ANALYSIS

Units 3

Pre-requisite[s] CA51022

Description Strategic Business Analysis is a useful framework which accounting students can

ACC5116 Units Pre-requisite[s] Description	<p>ACCOUNTING FOR SPECIAL TRANSACTIONS</p> <p>3</p> <p>CA51016</p> <p>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.</p> <p>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.</p> <p>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.</p>
ACC5117	<p>AUDITING AND ASSURANCE: CONCEPTS AND APPLICATIONS II</p>

ACC5118
Units

AUDITING AND ASSURANCE: SPECIALIZED INDUSTRIES

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.
	ThisCAELE 3

ACC51112	INTEGRATED REVIEW IN STRATEGIC COST AND FINANCIAL MANAGEMENT
Units	3
Pre-requisite[s]	CA51014, CA51021

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

PROFESSIONAL ELECTIVES

ELE 1,2,3,4 Units	HUMAN BEHAVIOR IN ORGANIZATION 3
Pre-requisite[s]	CA51016; CA51017, CA51018, CA51019
Description	<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	VALUATION METHODS 3
Pre-requisite[s]	CA51016; CA51017, CA51018, CA51019
Description	

ELE 1, 2,3,4 Units	CYBERSECURITY AND OPERATING SYSTEMS MANAGEMENT 3
Pre-requisites	CA51016; CA51017, CA51018, CA51019
Description	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

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.