





BACHELOR OF SCIENCE IN ACCOUNTANCY COURSE DESCRIPTIONS

FIRST CURRICULUM YEAR

CA5101		FINANCIAL ACCOUNTING AND REPORTING
Units		6
Pre-requisite[s]		None
Description		

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.

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

CA5106



CONCEPTUAL FRAMEWORK AND ACCOUNTING STANDARDS

Units



3

Pre-requisite[s]



CA5101

Description



To better serve the interest of the users of the financial statements, learners are guided by their understanding of the conceptual framework for financial reporting and accounting standards.

This course equips the learners with a thorough understanding of IASB's Conceptual Framework, preparation and presentation of Statement of Financial Position and Explanatory Notes, Statement of Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity with presentation of changes in accounting policies, changes in accounting estimates, and prior-period errors.

Learners are expected to apply the principles in the Conceptual Framework for Financial Reporting to present financial statements and related note disclosures in accordance with the Philippine Financial Reporting Standards.

CA5107



COST ACCOUNTING AND CONTROL

Units



3

Pre-requisite[s]



CA5101

Description



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

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 the class as well as for judging communication techniques used by public officials, educators, industry leaders, churches, and private individuals. The purpose of

THY 2

Units

Pre-requisite[s]

Description



CHRISTIAN VISION OF MARRIAGE AND FAMILY



3



THY 1



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

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

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

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



STRATEGIC COST MANAGEMENT

Units



3

Pre-requisite[s]



CA5107

Description



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

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

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

ART_APP



ART APPRECIATION

Units



3

Pre-requisite[s]



None

Description







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.

FIL 2
Units
Pre-requisite[s]
Description





 PANIMULANG PAGSALIN
 3
 FIL
 Layunin ng kurso na mapahalagahan ang ugnayan ng mga wika sa loob at labas ng bansa at ang kakayahang ng wikang Filipino bilang intelektuwalisadong wika. Sa gayon malilining ang kalamayang global ng mga mag-aaral sa nakaangkla sa pag-uugnay ng mga wika at kultura.

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.

Matapos ang kurso, ang mga mag-aaral ay inaasahang: natalakay 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 katangi-

ang dapat taglayin ng epektibong tagasalin sa Filipino; nakasusuri ng mga halimbawang saling pampubliko at popular; nakapagsasalin ng mga tekstong disiplinal; nakapagsusulat ng mapanuri at lohikal na teksto na taglay ang pag-unawa sa mga kahingian ng pagsasalin sa sariling disiplina; at naipamamalas ang maka-Tomasinong pagpapahalaga sa pagsasagawa ng mga gawaing kaugnay sa kurso.





THY 3
Units
Pre-requisite[s]
Description

 CHRISTIAN VISION OF THE CHURCH IN SOCIETY
 3
 THY 2
 This is an outcomes-based undergraduate theology course that serves as a moral guide in the socio-cultural, economic, political, and technological involvement of Christians in the world.

The course focuses on the role of the Church in the social order, emanating from her mission of evangelization and integral human liberation, and promotion of the common good. It covers the following major themes: I. Understanding the Concept of Human Dignity; II. Social Mission of the Church and the Commitment of the Lay Faithful; III. The Principles and the Development of the Social Teachings of the Church; and IV. The Mission of the Church in the Contemporary World

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.

CA5109
Units
Pre-requisite[s]
Description

 INCOME TAXATION
 3
 CA5101
 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 equips the learners with a thorough understanding of the basic principles of income taxation law, and various tax procedures and es

hands-on experience in the use of electronic software for business transaction processing, applying SAP and other business and accounting sof

COURSE DESCRIPTIONS

THIRD CURRICULUM YEAR

CLASSIFYING PROCESS*





CA51015		BUSINESS TAX
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 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.





CA51020		INTERNATIONAL BUSINESS AND TRADE
Units		3
Pre-requisite[s]		CA5108
Description		



CA51023  ACCOUNTING RESEARCH METHODS
Units  3
Pre-requisite[s]  CA51016, CA51018
Description  This course prepares the students to resolve business and other issues using scientific inquiry. It exposes the learners to the pivotal concepts and principles of technical and research writing as applied to the accounting discipline.

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

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

CA51024  ACCOUNTING FOR BUSINESS COMBINATIONS
Units  3
Pre-requisite[s]  CA5106, CA51016
Description  Increasing capabilities, gaining a competitive advantage or larger market share, conquering a new location for expanded potential markets, diversifying products and services, replacing leadership, and acquiring synergy are the most common reasons for the popularity of business combination as a business strategy.

This course provides learners a comprehensive understanding of and application of the accounting principles relating to mergers and acquisition, investment in associate, and joint arrangements, and preparation of consolidated financial statements.

Learners are expected to record acquisition of an existing entity, prepare consolidated financial statements, and present the effects of business combination, joint arrangement transactions and transactions between the investor and an associate in both the separate and consolidated financial statements of the acquirer/investor.

CA51025



REGULATORY FRAMEWORK AND LEGAL ISSUES IN BUSINESS

Units



3

Pre-requisite[s]



CA51011

Description



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 and chattel mortgage are part of the course. The Securities Regulation Code, Code of Corporate Governance and Intellectual Property Law specifically the Law on Patents, Trademark and Copyrights. PDIC Law, Secrecy of Bank Deposits and Unclaimed Balances Law, Anti-Money Laundering Law, Data Privacy Act and E-Commerce Law are likewise discussed.

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.

Guided by the provisions of the Revised Accountancy Law, and with proper application of the provisions and requirements of the International Standards in Auditing, learners are expected to evaluate issues and scenarios involving audit and related services and prepare basic audit documentations.

ACC5112



AUDITING AND ASSURANCE: CONCEPTS AND APPLICATIONS I

Units



3

Pre-requisite[s]



CA51016

Description



liabilities, shareholders' equity including share-based payment transactions, book value per share and leases.

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.

ACC5113

Units

Pre-requisite[s]

Description



ACCOUNTING INTERNSHIP

6-unit lab

ACC5111, AC5112

The principles and procedures learned by accounting students must be complemented by industry exposure and experience for the student to fully grasp his role as an accountant in the actual workplace.

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

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

ACC5114

Units

Pre-requisite[s]

Description



ACCOUNTING RESEARCH

3

CA51023, ACC5111

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

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

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

CA51028

Units

Pre-requisite[s]

Description



STRATEGIC BUSINESS ANALYSIS



3



CA51022



Strategic Business Analysis is a useful framework which accounting students can apply xa35(Bm)-4(~~MCID~~ ~~SDC~~ q117)

plication of accounting standards relating to nature and composition of accounts, initial recognition, measurement, and presentation in the financial statements.

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

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

ACC51111



INTEGRATED REVIEW IN SPECIAL TOPICS IN
FINANCIAL ACCOUNTING AND REPORTING

Units



3

Pre-requisite[s]



CA51024, ACC5116, CA51027

This course aims to reinforce the learners' knowledge and analytical skills in dealing with basic to complex conceptual questions and problem-solving cases in management accounting and specific topics in cost accounting.

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

ACC51113



INTEGRATED REVIEW IN AUDITING AND ASSURANCE

Units



3

Pre-requisite[s]



ACC5117, ACC5118, ACC5119

Description







For many years, audit has been the foremost area of practice for public accountants. It is therefore imperative for accountancy learners to be well-versed in the field of assurance engagements, specifically auditing and related services.

This course reinforces the learner's knowledge and skills related to the audit planning process specifically understanding an audit client, studying its internal control systems, testing its control procedures, conducting an analytical procedure, conducting substantive testing and drafting the appropriate audit reports. This course likewise reinforces the learners' knowledge and skills in the audit of financial statement line

COURSE DESCRIPTIONS





PROFESSIONAL ELECTIVES

ELE HBO		HUMAN BEHAVIOR IN ORGANIZATION
Units		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 VM



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

ELE PMTA	 PRINCIPLES AND METHODS OF TEACHING ACCOUNTING
Units	 3
Pre-requisite[s]	 CA51016; CA51017, CA51018, CA51019
Description	 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 ng le2nnc.cadg0 G(tea)-4(c)-4(h)0 ga14(g)-6S0 cadg0 Gi

gaps and opportunities and discussion of benchmarking results with management.

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

ELE BA



BUSINESS ANALYTICS

Units



3

Pre-requisite[s]



CA51016; CA51017, CA51018, CA51019

Description



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

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

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

ELE CASM



CYBERSECURITY AND OPERATING SYSTEMS MANAGEMENT

Units



3

Pre-requisite[s]



CA51016; CA51017, CA51018, CA5101

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 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 EFA



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. Focus is given to accounting for income taxes, employee benefits, interim and segment reporting, and other recent interpretations by the International Financial Reporting Interpretations Committee (IFRIC) and Philippine Interpretations Committee (PIC).

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.