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proprietorships, partnerships and corporations.

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UND_SELF UNDERSTANDING THE SELF

Units 3

Pre-requisite[s]

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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	READINGS IN PHILIPPINE HISTORY
Units	3
Pre-requisite[s]	None
Description	

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First Curriculum Year
Second Term

FIL 2

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CA5105 INTERMEDIATE ACCOUNTING I

Units 3

Pre-requisite[s] CA5101

Description Intermediate accounting deals with the preparation and presentation of financial reports in accordance with the financial reporting framework. It covers

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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 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;

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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>

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Second Curriculum Year
First Term

CA5109	INCOME TAXATION
Units	3
Pre-requisite[s]	CA5101
Description	Taxes provide

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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

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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	LITERATURE 1
Units	3
Pre-requisite[s]	None
Description	

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CA51016	INTERMEDIATE ACCOUNTING III
Units	3
Pre-requisite[s]	CA51010
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 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.</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>
CA51017	BUSINESS LAWS AND REGULATIONS

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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 THE CONTEMPORARY WORLD

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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, I

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THIRD CURRICULUM YEAR
Second Term

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 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

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Therefore, AIS learner must be well-

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AIS 5137
Units

DATA WAREHOUSING AND MANAGEMENT – LECTURE & LABORATORY
4

Pre

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Fourth Curriculum Year
First Term

CA51026	STRATEGIC MANAGEMENT
Units	3
Pre-requisite[s]	CA51022
Description	<p>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.</p> <p>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.</p>
AIS 5139	

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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-

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4

Units

3

Pre-requisite[s]

AI5139, AI51310

Description

Systems acquisition, development, maintenance and retirement decision significantly

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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.

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ELE 1/2	OPERATIONS AUDIT
Units	3

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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.