

## **PROGRAMS**

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### **Bachelor of Science in Accountancy (BSA)**

Academic Year 2018 – 2019

Reference CMOs: CMO No. 27, s.2017, CMO 4, s.2018 and CMO 20, s. 2013

#### **Curriculum Description**

The BS Accountancy program provides general accounting education to students wanting to pursue a professional career in Accountancy in general and in Public Accounting in particular. This prepares students in various careers which involve assurance and audit services for statutory financial reporting, tax-related services, management advisory services partnering in management decision-making, devising planning and performance and control systems, and providing expertise in financial reporting and control to assist various stakeholders in making decisions.

#### **Program Objectives**

To produce accounting professionals who:

1. Resolve business issues and problems with a global and strategic perspective using knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, accounting and control, taxation and accounting information systems.
2. Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies.
3. Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.
4. Apply knowledge and skills that will successfully respond to various types of assessments (including professional licensure and certifications).
5. Confidently maintain a commitment to good corporate citizenship social responsibility and ethical practice in performing functions as an accountant.

#### **Program Outcomes**

Students of BS Accountancy should be able to:

1. Record financial transactions in compliance with generally accepted accounting and reporting and reporting standards (both global and local) for sole proprietorships, partnerships, corporations, government and not-for-profit organizations.
2. Prepare Accountancy reports such as budgets and business plans using appropriate framework.
3. Conduct financial and operational audits of all types of business enterprise and not-for-profit organization.
4. Prepare individual and corporate income tax returns and conduct basic tax planning in compliance with relevant legislations and regulations.
5. Perform cost-benefit analysis for management decisions.
6. Design and implement a management control system and performance system.
7. Communicate effectively the results of financial analysis.
8. Design an appropriate research plan.
9. Prepare a critical review of related literature.

10. Analyze results of study and discuss implications and contributions to body of knowledge.
11. Present findings and conclusions of the study.
12. Communicate effectively the recommendations.
13. Customize an accounting software to a particular business entity.
14. Develop a financial model using a spreadsheet software.
15. Analyze the performance of a particular business entity using appropriate accounting software tools and functions.
16. Perform accounting-related work in actual workplace based on pre-set standards.
17. Pass licensure examinations or qualify for professional accreditations/certifications.
18. Promote adherence to legitimate and acceptable ethical objectives of an organization.
19. Communicate limitations or other constraints that would preclude responsible judgment or successful performance of an activity such as in the practicum or on-the-job training.