I.2. The faculty prepares syllabi with comprehensive contents.

Sample of syllabi with comprehensive contents.

UNIVERSITY OF SOUTHERN MINDANAO

Course Number	AEC 03	Course Title	Conceptual Framework and Accounting Standards	Rev. No.	1	Page7of13

The students are expected to: 4.1 To identify the qualitative characteristics of accounting information 4.2 To identify the fundamental qualitative characteristics. 4.3 To identify the enhancing qualitative characteristics. 4.4 To understand the cost constraint on useful information.	Co1, Co2	1	**IV. Conceptual Framework (Qualitative Characteristics)** • Fundamental qualitative characteristics • Application of qualitative characteristics.	Lecture Problem Solving Demonstration	Read and comprehend reference materials. Board work	Reference book Calculator White Board White Board Marker	Class Participation Quiz Exam	[1] p. 46-77
The students are expected to: 5.1 Know the general objective of financial statements. 5.2 Define a reporting entity. 5.3 Explain the assumptions underlying the preparation of financial statements.	Co1, Co2	2	**V. Conceptual Framework (Financial statements and reporting entity underlying assumptions)** • General objective of financial statements • Underlying Assumptions	Lecture Problem Solving Demonstration	Read and comprehend reference materials. Board work	Reference book Calculator White Board White Board Marker	Class Participation Quiz Exam	[1] p. 78-92
The students are expected to: 6.1 Identify the elements directly related to the measurement of financial position and financial performance. 6.2 Understand the concept of asset, liability and equity. 6.3 Understand the concept of income and expenses.	Co1, Co2	2	**VI. Conceptual Framework (Elements of Financial Statements)** • Elements of Financial Statements • Assets • Liability • Statement of financial performance	Lecture Problem Solving Demonstration	Read and comprehend reference materials. Board work	Reference book Calculator White Board White Board Marker	Class Participation Quiz Exam	[1] p. 93-105
The students are expected to: 7.1 Define recognition of the elements of financial statements. 7.2 Discuss the recognition criteria for asset, liability, income and	Co1, Co2	2	**VII. Conceptual Framework (Recognition and measurement)** • Recognition • Historical Cost	Lecture Problem Solving Demonstration	Read and comprehend reference materials. Board work	Reference book Calculator White Board	Class Participation Quiz	[1] p. 106-129

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Course Number	AEC 09	Course Title	Strategic Cost Management	Rev. No.	2	Page6of11

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
2.5 Determine the profitability of segments **2.6** Compute the sales price, price volume, contribution margin, contribution margin volume, sales mix, market share, and market size variances **2.7** Describe some of the limitations of profit measurement			• Analysis of Profit-Related Variances • Limitations of Profit Measurement					
3.1 Describe the tactical decision-making model **3.2** Define the concept of relevant costs and revenue **3.3** Explain how the activity resource usage model is used in assessing relevancy **3.4** Apply the tactical decision-making concepts in a variety of business situations.	**CO1** **CO2**	5-6	**Activity Resource Usage Model and Tactical Decision Making** • Tactical Decision Making •Competitive Strategies Relevant Costs and Revenues • Relevancy, Cost Behavior, and the Activity Resource Usage • Model	Lecture	Drills, Assignment	Textbook/Online or offline instructions/Exercises/Cases/ mobile phones	Long quiz, Exam, Case Study	[1] pp739-761 [2] pp. 278-301 [3] pp. 632-688 [4] pp. 116-161
4.1 Define budgeting, and discuss its role in planning, controlling, and decision making **4.2** Prepare the operating budget, identify its major components, and explain the interrelationships of the various components.	**CO1** **CO2**	7-8	**Budgeting for Planning and Control** • The Role of Budgeting in Planning and Control • Preparing the Operating Budget • Preparing the Financial Budget	Lecture	Drills, Assignment	Textbook/Online or offline instructions/Exercises/Cases/ mobile phones	Long quiz, Exam, Case Study	[1] pp. 249-296 [3] pp. 488-511 [4] pp. 162-229

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 16	Course Title	Income Taxation	Rev. No.	2	Page7of18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
3.1 Identify the individual income taxpayers. **3.2** Define the individual taxpayers and the related terms used. **3.3** Illustrate the different classification of individual taxpayers. **3.4** State the sources of income of individual taxpayers. **3.5** Recognize the categories of income and state the tax rates to be used by each type of individual taxpayer. **3.6** List the sources of passive income and state the final tax rates to be used by each type of individual taxpayer. **3.7** Discuss the treatment of passive income in the computation of taxable income from compensation or business/professional income. **3.8** Define the allowable deductions from gross income. **3.9** Identify the kinds of personal exemptions. **3.10** Discuss the guidelines on change of status. **3.11** Define and compute taxable income and tax due for each type	CO 2 CO 3	2	**Taxation of individuals** • Classification of individuals • Definition of related terms • Sources of income • Income tax rates on individuals • Categories of income and tax rates • Passive income • Allowable deductions • Taxable income and tax due • Graduated income tax for individuals • Declaration of income tax for individuals • Individuals except from income tax	Lectures Demonstration	Reading comprehension	Book PowerPoint Presentation Marker/ Chalk Calculator	Quiz Class participation Exam	[1] pp. 33-87 [2] pp. 579-617, 135-154, 167-202 [3] pp. 59-148

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			PPE • Borrowing Costs					
11.1 Define intangible assets **11.2** State the recognition, and account for the initial and subsequent measurements of intangible assets.	CO1, CO2	12	**Intangible Assets** • Recognition • Initial Measurement • Subsequent Measurement • Impairment • De-recognition	Lecture	Assignments, Recitation	Textbook, PPT Presentation	Exam, Quizzes, Class Participation	[1] pp. 227-235 [4] pp. 290-297
12.1 State the recognition criteria for liabilities **12.2** State the initial and subsequent measurements of financial liabilities **12.3** State the measurement of provisions, contingent liabilities and contingent assets	CO1, CO2	13	**Liabilities** • Financial Liabilities • Provisions, Contingent Liabilities and Contingent Assets	Lecture	Assignments, Recitation	Textbook, PPT Presentation	Exam, Quizzes, Class Participation	[1] pp. 274-279 [4] pp. 305-312
13.1 Differentiate between a finance lease and an operating lease **13.2** Account for finance lease by lessees and by lessors **13.3** Account for operating leases by lessees and by lessors	CO1, CO2	14	**Leases** • Finance Lease • Lease of Land and Building • Operating Lease	Lecture	Assignments, Recitation	Textbook, PPT Presentation	Exam, Quizzes, Class Participation	[1] pp. 236-250 [4] pp. 320-328
14.1 State the general principles in the presentation of financial statements **14.2** Prepare a complete set of general purpose financial statements of a government entity, including a partial notes to the financial statement **14.3** Describe the accounting and disclosure requirements for	CO1, CO2, CO3	15	**Financial Statements** • General Principles • Statement of Financial Position • Statement of Financial Performance • Statement of Changes in Net Assets/Equity • Statement of Cash Flows • Statement of Comparison of	Lecture	Assignments, Recitation	Textbook, PPT Presentation	Exam, Quizzes, Class Participation	[1] pp. 280-315 [4] pp. 337-365

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	Bam 05/ITM 311	Course Title	Human Resource Management	Rev. No.	2	Page6of11

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
3.2 Define the job terms used in job analysis.	CO2 CO3		• Definition of different job terms • Uses of job analysis information • Methods used in job analysis • Writing the job description			Presentations, Module, Laptop, projector		
4.1 Identify the recruitment process/recruitment plan of employees; 4.2 Discuss the importance of recruitment on the internet; and 4.3 Identify the sources of applicants. 4.4 Explain the importance of selection process; and 4.5 Enumerate and explain the selection process	CO1 CO2 CO3	4	**Recruitment and Selection of Employees** Selection Methods Standards • Types of Selection Methods • Recruitment Process • Recruitment Plan • Sources of Applicants • Alternatives to Recruitment • Writing a Resume • Selection process • Interview •	Lecture, discussion	Reading assignment exercises	Reading materials, Presentations, Module, Laptop, projector	Class participation, Exercise, activity	[1] p 41-53 [5] p 244-285 [7] p 80-134
5.1 Discuss the training process; 5.2 Identify and discuss the training methods; and 5.3 Explain the distance learning or e-learning in the Philippines.	CO1 CO2 CO3 CO4	5-6	**Training and Development of Employees** • Objectives of Training and Development • The Training Process • Training Options • Training Methods • E-learning	Lecture, discussion	Reading assignment exercises	Reading materials, Presentations, Module, Laptop, projector	Class participation, Exercise, activity	[1] p 63-77 [5] p 286-343 [7] p 217-237

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