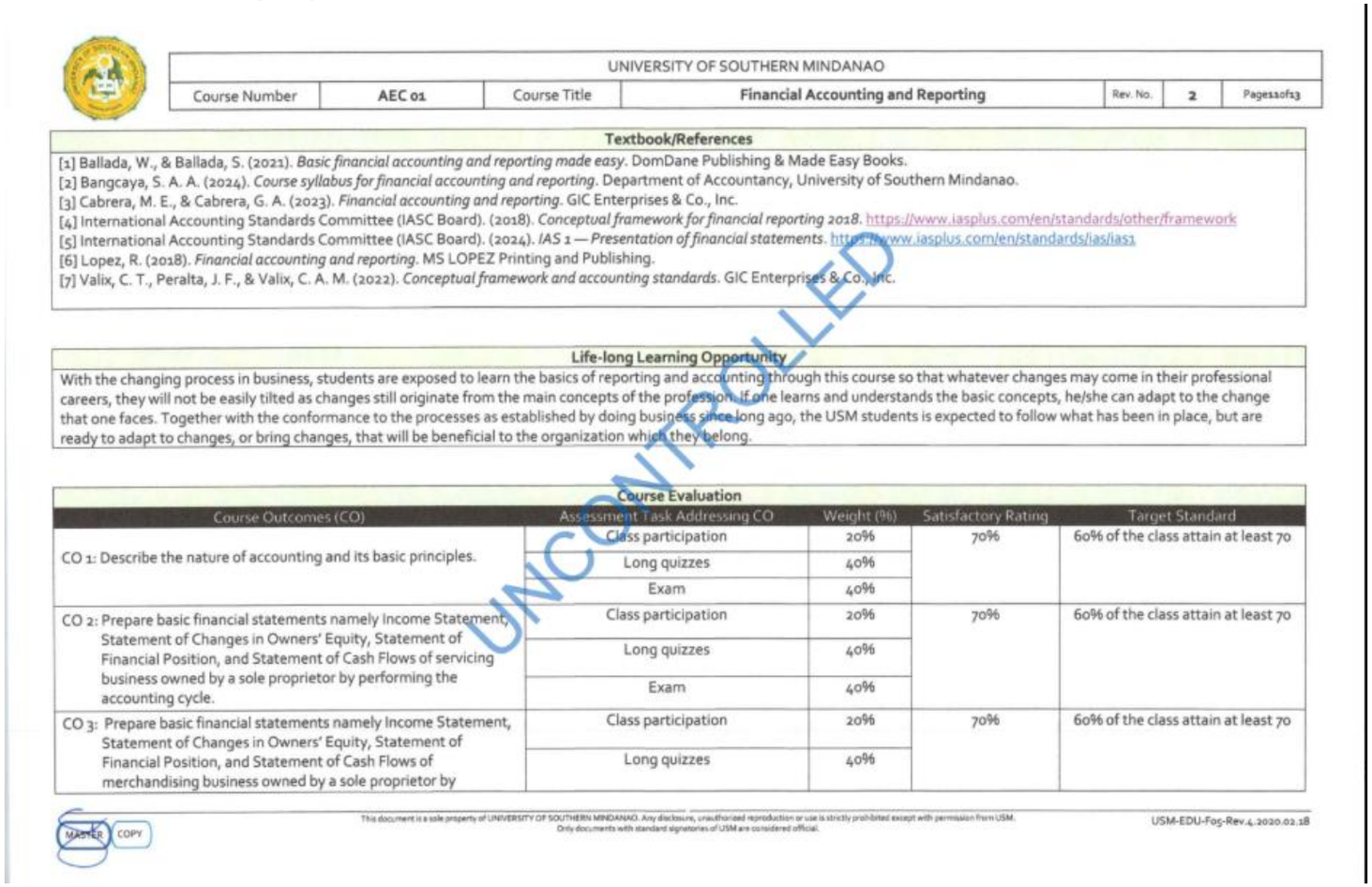
S.2. The syllabus includes a list of suggested readings and references of print and electronic resources within the last ten (10) years.

Samples of syllabus with list of suggested readings and references of print and electronic resources within the last ten (10) years.



UNIVERSITY OF SOUTHERN MINDANAO

Course Number	AEC 01	Course Title	Financial Accounting and Reporting	Rev. No.	2	Page11of13

Textbook/References

[1] Ballada, W., & Ballada, S. (2021). *Basic financial accounting and reporting made easy*. DomDane Publishing & Made Easy Books.
[2] Bangcaya, S. A. A. (2024). *Course syllabus for financial accounting and reporting*. Department of Accountancy, University of Southern Mindanao.
[3] Cabrera, M. E., & Cabrera, G. A. (2023). *Financial accounting and reporting*. GIC Enterprises & Co., Inc.
[4] International Accounting Standards Committee (IASC Board). (2018). *Conceptual framework for financial reporting 2018*. https://www.iasplus.com/en/standards/other/framework
[5] International Accounting Standards Committee (IASC Board). (2024). *IAS 1 — Presentation of financial statements*. https://www.iasplus.com/en/standards/ias/ias1
[6] Lopez, R. (2018). *Financial accounting and reporting*. MS LOPEZ Printing and Publishing.
[7] Valix, C. T., Peralta, J. F., & Valix, C. A. M. (2022). *Conceptual framework and accounting standards*. GIC Enterprises & Co., Inc.

Life-long Learning Opportunity

With the changing process in business, students are exposed to learn the basics of reporting and accounting through this course so that whatever changes may come in their professional careers, they will not be easily tilted as changes still originate from the main concepts of the profession. If one learns and understands the basic concepts, he/she can adapt to the change that one faces. Together with the conformance to the processes as established by doing business since long ago, the USM students is expected to follow what has been in place, but are ready to adapt to changes, or bring changes, that will be beneficial to the organization which they belong.

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO 1: Describe the nature of accounting and its basic principles.	Class participation	20%	70%	60% of the class attain at least 70
	Long quizzes	40%		
	Exam	40%		
CO 2: Prepare basic financial statements namely Income Statement, Statement of Changes in Owners' Equity, Statement of Financial Position, and Statement of Cash Flows of servicing business owned by a sole proprietor by performing the accounting cycle.	Class participation	20%	70%	60% of the class attain at least 70
	Long quizzes	40%		
	Exam	40%		
CO 3: Prepare basic financial statements namely Income Statement, Statement of Changes in Owners' Equity, Statement of Financial Position, and Statement of Cash Flows of merchandising business owned by a sole proprietor by	Class participation	20%	70%	60% of the class attain at least 70
	Long quizzes	40%		

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 03	Course Title	Conceptual Framework and Accounting Standards	Rev. No.	1	Page12of13

All ILOs covered in the Course		18	FINAL EXAMINATION					

*any interaction, course, program, or other experience in which learning takes place (https://www.edglossary.org/learning-experience/).

Textbook/References

[1] Valix, C.T., Peralta, J.F., and Valix, C.A.M. (2022). Conceptual Framework and Accounting Standards 2022 Edition. GIC Enterprises and Co., Inc. Manila, Philippines.
[2] Gaecia, V.J.G. (2023). Intermediate Accounting 1 Part 1 2023-2024 Edition. Real Excellence Publishing. Manila, Philippines.

Life-long Learning Opportunity

Students who have taken this course would be competent and responsible professionals who will provide leadership in business, development economics and management. Concepts in this course can be applied in their chosen field of work, whether private pf public entities.

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO 1: Discuss the fundamental concepts covering the recognition, subsequent measurement, and reporting of the elements of the financial statements.	Class Participation	20%	70%	60% of the class attain at least 70%
	Quizzes	40%		
	Examinations	40%		
CO 2: Identify the relevant PAS/ PFRS, as assured by accounting standard-setting bodies, that is applicable in the preparation and presentation of an entity's financial statements.	Class Participation	20%	70%	60% of the class attain at least 70%
	Quizzes	40%		
	Examinations	40%		
CO 3: Enumerate and understand the accounting standards that CPA-Auditors are using as suitable criteria to express a conclusion whether the subject matter conforms in all material respects with these suitable criteria.	Class Participation	20%	70%	60% of the class attain at least 70%
	Quizzes	40%		
	Examinations	40%		

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 09	Course Title	Strategic Cost Management	Rev. No.	2	Page1oof11

Textbook/References

[1] Cabrera, M. B., & Cabrera, G. B. (2017). Management Accounting: Concepts and Applications. GIC Enterprises & Co., Inc..
[2] Cabrera, M. E., & Cabrera, G. B. (2019). Strategic Cost Management. GIC Enterprises & Co., Inc..
[3] Cabug, A. E. (2016). Management Accounting 2. Rex Bookstore, Inc..
[4] Hansen, D. R., Mowen, M. M., & Heitger, D. L. (2023). Strategic Cost Management (2nd Edition). Cengage Learning Asia Pte Ltd..
[5] Lanen, W. N., Anderson, S.W., & Maher, M.(2015). *Fundamentals of Cost Accounting*. MC Graw Hill.

Life-long Learning Opportunity

International Certifications; Continuing Professional Development; Graduate Studies

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO 1: Evaluate performance using financial and nonfinancial techniques.	Exam	40%	60%	50% of the class attain at least 60
	Quizzes	40%		
	Assignments and Class Participation	20%		
CO 2: Prepare Reports necessary in different cost management strategies as support to decision making processes.	Exam	40%	60%	50% of the class attain at least 60
	Quizzes	40%		
	Assignments and Class Participation	20%		

Grading System

Midterm and Final Term Grades

Exam	40%
Quizzes	40%
Assignments and Class Participation	20%
Total	100%

Final Grade

Midterm Grade	50%
Final Term Grade	50%
Total	100%

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 14	Course Title	Intermediate Accounting II	Rev. No.	4	Page14of16

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning expenence*, 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
			• Multiple potential ordinary shares (test for dilution) • Contingently issuance shares • Partly paid shares					
All ILOs covered in the Course	CO_3 CO_4	18	**FINAL EXAMINATION**					

** any interaction, course, program, or other experience in which learning takes place (https://www.edglossary.org/learning-experience/).*

Textbook/References

[1] Millan, Z.V.B. (2019). *Intermediate Accounting 2*. Baguio City, Philippines: Bandolin Enterprise.
[2] Valix, C.T., Peralta, J.F. & Valix, C.A.M (2020). *Intermediate Accounting Volume Two*. Manila, Philippines: GIC Enterprises & Co., Inc
[3] Valix, C.T., Peralta, J.F. & Valix, C.A.M (2020). *Intermediate Accounting Volume Three*. Manila, Philippines: GIC Enterprises & Co., Inc
[4] Course Outline

Life-long Learning Opportunity

The International Financial Reporting Standards (IFRS) help accountants create consistent and comparable financial statements for businesses across the globe. Hence, skills with multiple types of financial reports are also required, including the ability to create accurate balance sheets, profit and loss statements and cash flow forecasts.

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO 1: Explain the fundamental concepts, principles, and theories in intermediate accounting necessary in achieving fairness of presentation in financial statements for liability accounts.	Class participation	20%	70%	60% of the class attain at least 70% rating
	Quizzes	40%		
	Exam	40%		

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Textbook/References

[1] Anonymous, (undated). An Expert Guide to Cost Benefit Analysis. https://www.smartsheet.com/expert-guide-cost-benefit-analysis
[2] Bolotaolo, K. (2020). Learning Module in Managerial Economics.
[3]Basan, et al., (2018). Workbook on Basic Economics with Agrarian Reform & Taxation (Econ 111).
[4]Bevans, R. (2020). An Introduction to Multiple Linear Regression. https://www.scribbr.com/statistics/multiple-linear-regression/
[5] Colander, D. (undated). Economics, 10th Edition. Middlebury College. The McGraw-Hill Series in Economics.
[6] Graham, R.J. (undated). How to Use the Lagrangian Function in Managerial Economics. https://www.dummies.com/education/economics/how-to-use-the-langrangian-function-in managerial-economics/
[7]Lopez, T. (2019). https://manilastandard.net/opinion/columns/virtual-reality-by-tony-lopez/290083/monopolies.html
[8]Picardo, E. (2020). The Prisoner's Dilemma in Business and the Economy
https://www.investopedia.com/articles/investing/110513/utilizing-prisoners-dilemma-business-and-economy.asp
[9]Regression with 2 Independent Variables. http://faculty.cas.usf.edu/mbrannick/regression/Part3/Reg2.html
[10] Rules of Calculus – Multivariate.
http://www.columbia.edu/itc/sipa/math/calc_rules_multivar.html#:~:text=First%2C%20take%20the%20partial%20derivative,when%20the%20y%20variable%20changes.
[11] Rules of Differentiation. http://evlm.stuba.sk/~partner7/DBfiles/Modules/Differentiation/RulesDifferentiation.pdf
[12] Samuelson, W. & Marks, S. (2010). Managerial Economics. 2nd edition.
[13]Statistics How to. Coefficient of Determination (R Squared): Definition, Calculation
https://www.statisticshowto.com/probability-and-statistics/coefficient-of-determination-r-squared/
[14] Stat Trek. Teach Yourself Statistics. Linear Regression Example. https://stattrek.com/regression/regression-example.aspx
[15] Villegas, B.M. (1999). Managerial Economics; Text and Case Studies, 3rd ed.

Life-long Learning Opportunity

Students who have taken this course would be able to participate in the generation of knowledge through research in their workplace, pursue of advance education related to this and engage in entrepreneurial endeavors applying the managerial economic tools and concepts in decision-making.

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11.3. Identify information sources and government programs that exist to help exporters. **11.4.** Recognize the basic steps involved in export financing. **11.5.** Describe how countertrade can be used to facilitate exporting.			• Performance • Export and Import Financing • Export Assistance • Countertrade	in any courier services Online Mode • Lecture/ Presentation vie VLE/ Email/FB Messenger/Zoom/ Google Meet	• Asynchronous Discussion using Video and Audio Recorded, Non-Interactive Slides/E-books • Synchronous Discussion (if applicable to all students)	• Internet, Laptop/ Mobile Phone/ Tablet		
All ILOs covered in the Course		**18**	**FINAL EXAMINATION**					

** any interaction, course, program, or other experience in which learning takes place (https://www.edglossary.org/learning-experience/).*

Textbook/References

[1] Geringer, M., McNett, J., Minor, M., & Ball, D. (2022). *International Business - Standalone book* (3rd ed.). McGraw-Hill Education.
[2] Griffin, R., & Pustay, M. (2014). *International Business: A Managerial Perspective* (8th ed.). Pearson.
[3] Hill, C. & Hult, T.G.M.(2018). *International Business: Competing in the Global Marketplace* (14th ed.). McGraw-Hill Education.
[4] Wild, J. & Wild, K. 2023. *International Business: The Challenges of Globalization* (10th ed.). Pearson Education
[5] Hung, N.T. & Vinh, V.X. 2023. Asymmetric impact of COVID-19 pandemic on foreign exchange markets: Evidence from an extreme quantile approach.DOI:https://doi.org/10.17811/ebl.12.1.2023.20-32
[6] Frieden, J. 2023. The political economy of international monetary arrangements. Retrieved January 7, 2023 from https://scholar.harvard.edu/sites/scholar.harvard.edu/files/friedenfiles/the_political_economy_of_international_ monetary_aramgements.pdf

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Life-long Learning Opportunity

Acquiring new knowledge by taking self-assessment course via online education course to enhance the students' knowledge in sustainable business operations
- ✓ ITC:SME Academy
- ✓ ASEAN SME Academy

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	MgtAcc 01	Course Title	VALUATION METHODS	Rev. No.	2	Page11of12

Textbook/References

[1] Brigham, E. F., Houston, J. F., Hsu, J.-M., Kong, Y. K., & Bany-Ariffin, A. N. (2024). *Essentials of financial management* (5th ed.). Cengage Learning Asia.
[2] Cabrera, M. E. B., & Cabrera, G. A. B. (2021). *Financial management: Principles and application*. GIC Enterprises.
[3] Lascano, M. V., Baron, H. C., & Cachero, A. T. L. (2020). *Valuation concepts and methodologies*. Rex Book Store.
[4] Titman, S., Keown, A. J., & Martin, J. D. (2021). *Financial management: Principles and applications* (14th global ed.). Pearson.

Life-long Learning Opportunity

Students who have taken this course would be competent and responsible professionals who will provide leadership in business, development economics and management. Concepts in this course can be applied in their chosen field of work, whether private or public entities.

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Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO1: Explain the importance of valuation of a company and of an asset.	Class participation	20%	60%	70% of the class attain at least 60
	Quizzes	40%		
	Exams	40%		
CO2: Discuss how bond prices are determined in the market and how bond's prices change over time.	Class participation	20%	60%	70% of the class attain at least 60
	Quizzes	40%		
	Exams	40%		
CO3: Discuss the two models that can be used to estimate a stock's intrinsic value.	Class participation	20%	60%	70% of the class attain at least 60
	Quizzes	40%		
	Exams	40%		
CO4: Use the major capital budgeting criterion decision criteria, which also determines asset and project values.	Class participation	20%	60%	70% of the class attain at least 60
	Quizzes	40%		
	Exams	40%		

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