AREA II

FACULTY

PARAMETER F:

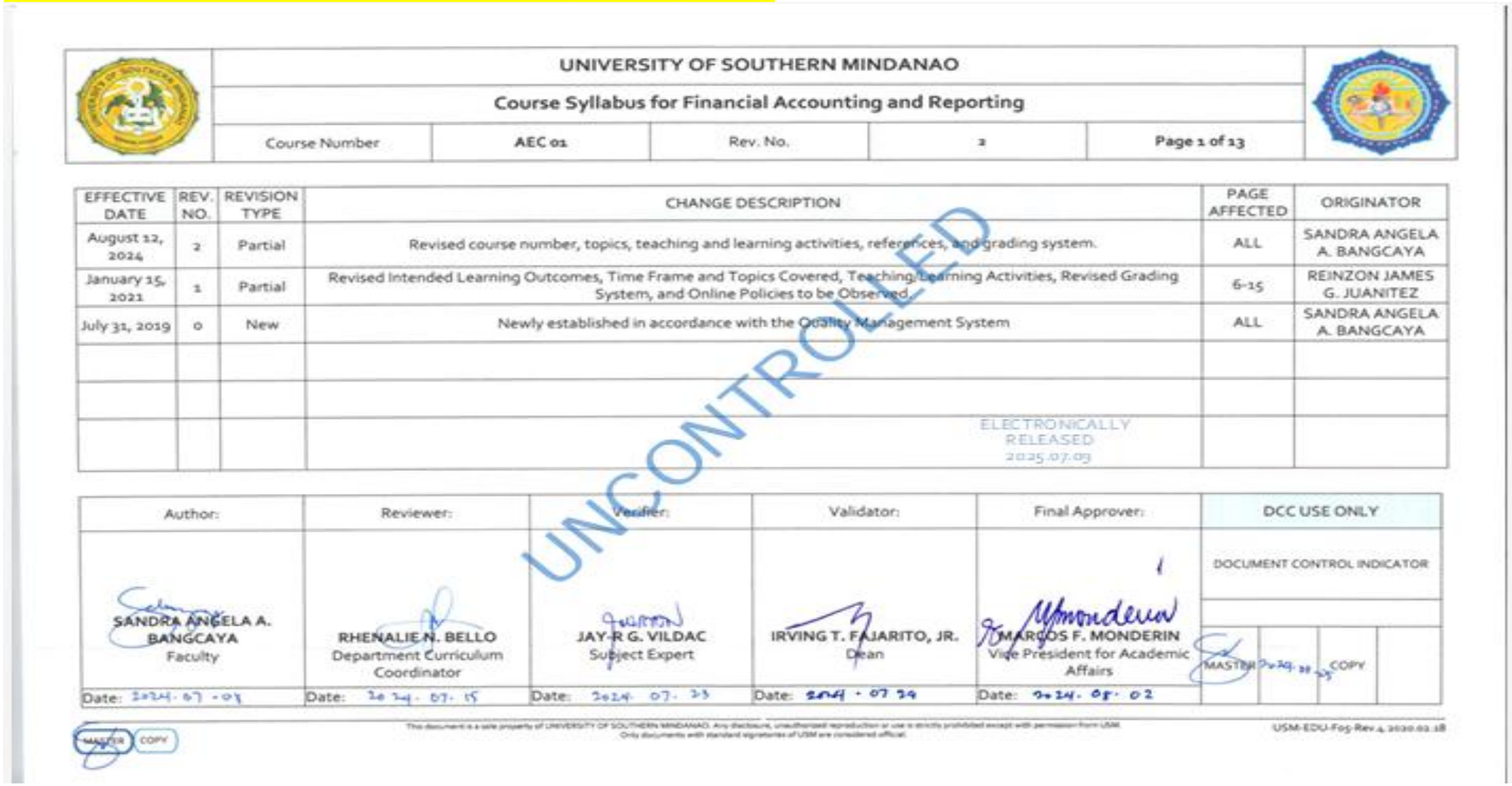
PROFESSIONAL PERFORMANCE AND SCHOLARLY WORKS

I.1

I.1 demonstrate skills and competencies in all of the following:

I.1.1 knowledge of the program objectives/outcome(s)
I.1.2 reflecting clearly the program outcomes in the course objectives
I.1.3 knowledge and mastery of the content, issues and methodologies in the discipline
I.1.4 proficiency in the use of the language of instruction
I.1.5 the use of higher order thinking skills (analytical, critical, creative, innovative and problem-solving);
I.1.6 innovativeness and resourcefulness in the different instructional processes
I.1.7 integration of values and work ethics in the teaching-learning process; and
I.1.8 integration of Gender and Development (GAD) activities

Course Syllabus for Financial Accounting and Reporting



UNIVERSITY OF SOUTHERN MINDANAO

Course Syllabus for Financial Accounting and Reporting

Course Number	AEC 01	Rev. No.	2	Page 1 of 13

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
August 12, 2024	2	Partial	Revised course number, topics, teaching and learning activities, references, and grading system.	ALL	SANDRA ANGELA A. BANGCAYA
January 15, 2021	1	Partial	Revised Intended Learning Outcomes, Time Frame and Topics Covered, Teaching-Learning Activities, Revised Grading System, and Online Policies to be Observed.	6-15	REINZON JAMES G. JUANITEZ
July 31, 2019	0	New	Newly established in accordance with the Quality Management System	ALL	SANDRA ANGELA A. BANGCAYA
			ELECTRONICALLY RELEASED 2025.07.09		

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Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
SANDRA ANGELA A. BANGCAYA Faculty	RHENALIE N. BELLO Department Curriculum Coordinator	JAY-R G. VILDAC Subject Expert	IRVING T. FAJARITO, JR. Dean	MARCOS F. MONDERIN Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2024.08.29 COPY
Date: 2024.07.01	Date: 2024.07.15	Date: 2024.07.23	Date: 2024.07.29	Date: 2024.08.02	

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USM-EDU-F05-Rev 4 2020.02.18

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 01	Course Title	Financial Accounting and Reporting	Rev. No.	2	Page 2 of 13

INSTITUTIONAL POLICIES	
Vision	Quality and relevant education for its clientele to be globally competitive, culture sensitive and morally responsive human resources for sustainable development.
Mission	Help accelerate socio-economic development[M1], promote harmony among the diverse cultures[M2] and improve quality of life[M3] through instruction, research, extension and resource generation in Southern Philippines.
Core Values	**G**-Goodness, **R**-Responsiveness, **E**-Excellence, **A**-Assertion of Right and **T**-Truth
USM Quality Policy Statement	The University of Southern Mindanao, as a premier university, is committed to provide quality instruction, research development and extension services and resource generation that exceed stakeholders' expectations through the management of continual improvement efforts on the following initiatives. 1. Establish key result areas and performance indicators across all mandated functions; 2. Implement quality educational programs; 3. Guarantee competent educational service providers; 4. Spearhead need-based research outputs for commercialization, publication, patenting, and develop technologies for food security, climate change mitigation and improvement in the quality of life; 5. Facilitate transfer of technologies generated from research to the community for sustainable development; 6. Strengthen relationship with stakeholders; 7. Sustain good governance and culture, sensitivity; and 8. Comply with customer, regulatory and statutory requirements.
Goals of the College	To produce competent and responsible professionals who will provide leadership in business, development economics and management.
Department Objectives	The College of Business, Development Economics and Management particularly the Department of Accountancy aims to: 1. Develop professionally competent and socially responsible graduates equipped with theoretical knowledge, sound principles, and techniques to serve the needs of the increasingly complex, rapidly changing global business environment and aware of the profound magnitude of their role in nation building and in the stewardship of business resources. 2. Provide adequate training to prepare graduates for the CPA licensure examination and career as professional accountants in public practice, commerce and industry, government, and academe and for entrepreneurship. 3. Produce competent professional accountants with appropriate values, ethics, and attitudes capable of making a positive contribution over their lifetimes to the

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 01	Course Title	Financial Accounting and Reporting	Rev. No.	2	Page 3 of 13

	profession and society; and 4. Develop the qualities that enhance the students' professional and research competence to undertake theoretical and empirical research in the various disciplines of accounting that will advance the frontiers of knowledge in these fields that will promote the development of the nation.

ROGRAM INFORMATION					
Degree Program	BS in Accountancy and BS in Management Accounting	CHED CMO Reference	CMO No. 27 S. 2017,	BOR Approval	BOR Resolution No. 118, S. 2018

COURSE DETAILS					
Course Title	Financial Accounting and Reporting				
Course Number	AEC 01		Curriculum Component	Core Accounting Education Courses	
Credit (--Unit)	3 Units	LECTURE (Unit-Hours)	2-2	LABORATORY (Unit-Hours)	1-3
Prerequisites	None	Co-requisites	None	Year Level/Semester Offered	1st Year – 1st Semester
Course Description	This course provides a reinforcement of basic accounting, within the context of business and business decisions. Students obtain additional knowledge of the principles and concepts of accounting as well as their application that will enable them to appreciate the production of accounting data. Emphasis is placed on understanding the reasons underlying basic accounting concepts and providing students with an adequate background on the recording of transactions, their classifications and reporting function of accounting in a service and trading concerns through the preparation of Statement of Financial Position, Income Statement, Statement of Changes in Equity, and Cash Flow Statement. The course will also discuss recording of transactions of manufacturing entities and the preparation of a Statement of Comprehensive Income thereof.				
Faculty in charge					
Consultation Hours			Contact Information		

PROGRAM EDUCATIONAL OBJECTIVES (PEO)		MISSION		
In 3-5 years, the **BS ACCTY and BS MA** graduates of USM shall:		*M1*	*M2*	*M3*
PEO 1	Provide leadership in their professional careers in public practice, commerce and industry, government, and education capable of making positive contributions over their lifetime to the profession and the society in which they work;	✓		
PEO 2	Professional Accountants employing technical, conceptual, and human resource skills in their professional careers in public practice, commerce and industry, government and education in the performance of their profession adhering to the code of ethics for Professional accountants;	✓		✓

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UNIVERSITY OF SOUTHERN MINDANAO					
Course Number	AEC 01	Course Title	Financial Accounting and Reporting	Rev. No. 2	Page 4 of 13

PEO 3	Engage in entrepreneurial activities and support various stakeholders in taking strategic decisions through the presentation and analysis of financial data and information arising from business transactions;	✓		✓
PEO 4	Work harmoniously among diverse cultures in the workplace; and		✓	
PEO 5	Continue to learn and adapt to changes in their profession and the society throughout their professional lives for the advancement of their career and their quality of life.		✓	✓

NOTE: The PEO's are based on the professional, industry, local, national and international needs and requirements of the program identified through consultation with constituents and stakeholders.

PROGRAM OUTCOMES (PO) Upon graduation, the University of Southern Mindanao **BS ACCTY and BS MA** students must be able to:	PEO1	PEO2	PEO3	PEO4	PEO5
a) Articulate and discuss the latest development in the specific field of practice.		✓			
b) Effectively communicate orally and in writing using both English and Filipino		✓			✓
c) Work effectively and independently in multidisciplinary and multi-cultural teams.			✓	✓	
d) Act in recognition of professional, social and ethical responsibility	✓				
e) Preserve and promote "Filipino historical and cultural heritage"				✓	
f) Participate in the generation of new knowledge in research and development projects.					
g) Perform the basic functions of management such as planning, organizing, leading and controlling;	✓				
h) Apply the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology, and strategic management) and employ these concepts in various business situations;			✓		
i) Select the proper decision making tools to critically, analytically and creatively solve problems and drive results;					
j) Apply information and communication technology (ICT) skills as required by the business environment;	✓				
k) Organize and lead groups to plan and implement organizational related activities;	✓				
l) 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;		✓			
m) Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies;					✓
n) Employ technology as a business tool in capturing financial and nonfinancial information, generating reports and making decisions;		✓			
o) Demonstrate knowledge and skills to successfully respond to various types of assessments		✓			
p) Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant		✓			

NOTE: Minimum PO's shall come from the PSG/CMO of the program if applicable. Other additional PO's may come from consultations with constituents and stakeholders.

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 01	Course Title	Financial Accounting and Reporting	Rev. No.	2	Page 5 of 13

COURSE OUTCOMES (CO)		POa	POb	POc	POd	POe	POf	POg	POh	POi	POj	POk	POl	POm	Pon	POo	POp
Upon passing this course, the students must be able to:	Course Alignment to Program Outcomes				L								L				
CO 1	Describe the nature of accounting and its basic principles.				L												
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.												L				
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 performing the accounting cycle.												L				
CO 4	Prepare basic financial statements namely the Income Statement of manufacturing business owned by a sole proprietor by performing the accounting cycle.												L				

*Level (follow the legend used in the most relevant PSG/CMO)
[L] = LEARNING . This introduces the student to the Program Outcome (PO).
[P] = PRACTICE. This enables the student to attain the Program Outcome (PO)
[O] = OPPORTUNITY. This demonstrates the student's attainment of the Program Outcome (PO)

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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
1.1 Discuss the course outcomes, grading systems, and class policies.		1	**Class Outcomes and Policies** • Course Outcomes and Evaluation • Grading System • Classroom Policies	Orientation	Reading Comprehension	Course Syllabus		[2] pp. 5-13
2.1 Discuss accounting and explain its role in business; 2.2 Discuss the basics of ASEAN and recognize how it will affect	CO 1	1-2	**Accounting and its Environment** • Role of accounting in business	Lecture	Reading Comprehension	Book	Class participation Long quiz	[1] pp. 1-62 [3] pp. 1-35 [4] p. 1 [5] p. 1

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accountancy practice in the region; 2.3 Describe the fundamental business model and find how it is applied to the various types of business; 2.4 Distinguish between different forms and activities of business organizations. 2.5 Explain the importance of the purpose and phases of accounting. 2.6 Explain the fundamental accounting concepts and principles. 2.7 Summarize salient features of the Accountancy Act of 2004, the Core Competencies Framework and the Code of Ethics for Professional Accountants and harness them to attain professional advancement. 2.8 Explain why ethics are crucial in accounting; and 2.9 Identify and discuss the career opportunities open to accountants			• Fundamental business model • Different forms and activities of business organizations • Purpose and phases of accounting • Fundamental accounting concepts and principles • Accountancy Act of 2004, the Core Competencies Framework • Code of Ethics for Professional Accountants				Exam	[6] pp. 1-26 [7] pp. 1-20
3.1 Explain how an accounting information system helps the decision makers. 3.2 Describe the T-account and its uses. 3.3 Understand what is meant by the accounting equation and prove the validity of the "mirror image" concept. 3.4 Explain what is meant by double-	CO 1	2-3	**Accounting Equation and the Double-Entry System** • The T-account and its uses • Accounting equation • Rules for debits and credits • Effects of business transactions on the elements of the financial statements.	Lecture	Reading Comprehension	Book	Class participation Long quiz Exam	[1] pp. 63-116 [3] pp.39-107 [6] pp. 27-115

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 01	Course Title	Financial Accounting and Reporting	Rev. No.	2	Page 2 of 13

entry system. 3.5 Explain and apply the rules of debits and credits. 3.6 Analyze and state the effects of business transactions on the elements of the financial statements; and 3.7 Distinguish between revenue and receipts.								
4.1 List and explain the sequential steps in the accounting cycle. 4.2 Apply the rules of debits and credits in journalizing business transactions. 4.3 Describe the use of ledgers and post entries from general journal to the general ledger. 4.4 Distinguish between permanent and temporary accounts. 4.5 Develop a chart of accounts. 4.6 Prepare the trial balance; and 4.7 Perform steps in locating and correcting errors.	CO 2	4-5	**Accounting for a Service Business: Recording Business Transactions** • Steps in the accounting cycle • Journalizing business transactions • Posting transactions to the ledger • Preparation of trial balance • Locating and correcting errors	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator Journal sheet	Class participation Long quiz Exam	[1] pp. 117-166 [3] pp. 108-150 [6] pp. 145-234
5.1 Explain accrual accounting and state how it improves the financial statements. 5.2 Explain the importance of periodic reporting and time period assumption. 5.3 Identify the types of adjustments	CO 2 CO 3	6-7	**Accounting for a Service Business: Adjusting the Accounts** • Accrual accounting • Periodic reporting and time period assumption • Types of adjustments	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator Journal sheet Worksheet	Class participation Long quiz Exam	[1] pp. 167-225 [3] pp. 135-150 [6] pp. 235-304

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and their purposes. 5.4 Prepare and explain the adjusting entries. 5.5 Interpret the effects of omitting adjustments on the financial statements. 5.6 Prepare an adjusted trial balance. 5.7 Explain the alternative methods pf deferrals.			• Preparation and adjusting entries					
6.1 Describe the flow of accounting information from the unadjusted trial balance into the adjusted trial balance and finally, into the income statement and balance sheet columns of the worksheet. 6.2 Prepare accurately and in good form a ten-column worksheet. 6.3 Explain the usefulness of financial statements. 6.4 Prepare the financial statements. 6.5 Explain how the financial statements are interrelated.	CO 2 CO 3	7-8	**Worksheet and Financial Statements** • Preparation of 10-column worksheet • Preparation of financial statements • Interrelated of financial statements	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator	Class participation Long quiz Exam	[1] pp. 225-264 [3] pp. 136-150 [6] pp. 305-348
7.1 Explain why temporary accounts are closed each period. 7.2 Prepare adjusting entries, closing entries and reversing entries. 7.3 Post adjusting entries, closing entries, and reversing entries. 7.4 Prepare a post-closing trial balance.	CO 2 CO 3	8	**Accounting for a Service Business: Completing the Accounting Cycle** • Temporary and permanent accounts • Preparation of adjusting entries, closing entries and reversing entries • Posting adjusting entries, closing entries, and reversing entries • Preparation of a post-	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator Journal sheet	Class participation Long quiz Exam	[1] pp. 265-288 [3] pp. 140-150 [6] pp. 349-382

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			closing trial balance					
All ILOs covered in Midterm		**9**	**MIDTERM EXAMINATION**					
8.1 Distinguish between income statements of service and merchandising entities. **8.2** Illustrate the operating cycle of a merchandising entity. **8.3** Compare cash discounts and trade discounts. **8.4** Analyze and record sales transactions of merchandising business **8.5** Prepare the net sales portion of the income statement	CO 3	10-11	**Accounting for Merchandising Business: Net Sales** • Operating cycle of a merchandising entity • Cash discounts and trade discounts • Transportation Costs • Net sales	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator Journal sheet	Class participation Long quiz Exam	[1] pp. 289-304 [3] pp. 151-197 [6] PP. 383-444
9.1 Analyze and record purchase transactions of merchandising entities **9.2** Prepare the cost of sales portion of the income statement **9.3** Prepare the statement of changes in owner's equity and balance sheet **9.4** Differentiate periodic and perpetual inventory systems	CO3	12-13	**Accounting for Merchandising Business: Cost of sales** • Cost of sales • Income statement • Balance sheet • Comparison of periodic and perpetual inventory systems	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator Journal sheet	Class participation Long quiz Exam	[1] pp. 304-354 [3] pp. 198-220 [6] PP. 425-444
10.1 Recognize the need for physical count and analyze the effects of omitting the procedure. **10.2** Determine the entries for merchandising inventory using either the adjusting or closing entry method. **10.3** Prepare the adjusting entries. **10.4** Prepare accurately and in good	CO3	14	**Completing the Merchandising Cycle** • Physical count and analyze the effects of omitting the procedure • Preparation merchandising ten-column worksheet • Preparation of financial	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator Journal sheet Worksheet	Class participation Long quiz Exam	[1] pp. 355-382 [3] pp. 445-478

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 01	Course Title	Financial Accounting and Reporting	Rev. No.	2	Page 5 of 13

form a ten-column worksheet. **10.5** Prepare the financial statements. **10.6** Prepare the income statements using nature of expense methods. **10.7** Prepare closing entries, post-closing trial balance and reversing entries.			statements • Preparation of closing entries • Preparation of post-closing trial balance • Preparation of reversing entries					
11.1 Discuss the limitations of using general journal and general ledger. **11.2** Describe the use of controlling accounts and subsidiary ledgers. **11.3** Explain the goals and uses of special journals. **11.4** Record transactions using special journals. **11.5** Post transactions to the subsidiary and general journals. **11.6** Prepare and prove the accuracy of subsidiary ledgers.	CO 3	15	**Special and Combination Journals** • Controlling accounts and subsidiary accounts • Sales journal • Cash receipts journal • Purchases journal • Cash disbursement journal • General journal • Proving the accuracy of subsidiary ledgers	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator Special journal sheets	Class participation Long quiz Exam	[1] pp. 383-418 [3] pp. 201-206 [6] pp. 479-518
12.1 Record transactions of a manufacturing entity. **12.2** Prepare the statement of comprehensive income of manufacturing entity.	CO 4	16-17	**Accounting for Manufacturing Business** • Record manufacturing business transactions • Preparation of income statement	Lecture Demonstration	Reading Comprehension Problem solving	Book Calculator	Class participation Long quiz Exam	[1] pp. 419-432 [3] pp. 541-558
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/).*

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Course Number	AEC 01	Course Title	Financial Accounting and Reporting	Rev. No.	2	Page 2 of 3

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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performing the accounting cycle.	Exam	40%		
CO 4: Prepare basic financial statements namely the Income Statement of manufacturing 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%		

Grading System

For midterm and final term grade

Class participation	20%
Long quizzes	40%
Midterm/ Final term examination	40%
Total	100%

For final grade

Midterm grade	50%
Final term grade	50%
Total	100%

*Grades will be computed based in 70% passing rate.

Classroom Policies

1. Make respect a classroom virtue. Respect the teacher, fellow students and visitors. Respect the policies and regulations of the university, the college and the classroom.
2. Follow university and college rules and regulations inside the classroom. Ex. Rules on wearing of uniform, rules on tardiness, rules on littering, rules on taking the exams (ex. no cheating) and etc. Ignorance of the rules will excuse no one.
3. Keep the classroom neat and clean. Turn off lights, electric fans, air conditioner, and other electronic equipment before going out of the classroom.
4. Advance readings are highly encouraged.
5. Summative assessments such as long chapter quizzes will be announced while formative assessments such as short quizzes may or may not be announced.
6. Special quizzes/exams will only be given to students with valid excuses for missing the quizzes/exams. Present your excuse letter together with any proof of the reason for absence on the first meeting when you get back to class.

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Course Syllabus for Business Taxation

UNIVERSITY OF SOUTHERN MINDANAO				
Course Syllabus for Business Taxation				
Course Number	AEC 17	Rev. No.	3	Page 1 of 18

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
January 20, 2025	3	PARTIAL	Revised code number and course evaluation.	ALL	SANDRA ANGELA A. BANGCAYA
February 12, 2024	2	PARTIAL	Revised the course outcomes. Revised teaching and learning activities, learning materials, assessment tasks, and classroom policies for face-to-face learning mode.	5-18	SANDRA ANGELA A. BANGCAYA
February 7, 2022	1	PARTIAL	Change the course outcomes	4-20	JAY-R G. VILDAC
August 16, 2021	0	NEW	Newly established in accordance to the Quality Management System and CHED Outcomes-Based Education (OBE) Requirements	ALL	SHEREEN MAE P. VILLARUZ

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ELECTRONICALLY RELEASED
2025.07.09

Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
SANDRA ANGELA A. BANGCAYA Faculty	RHENALIE N. BELLO College Curriculum Coordinator	JAY-R G. VILDAC Subject Expert	IRVING T. FAJARITO, JR. Dean	MARCOS F. MONDERIN Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2025.01.13 COPY
Date: 2024. 12. 11	Date: 2024. 12. 17	Date: 2024. 12. 23	Date: 2025. 01. 03	Date: 2025. 01. 09	

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	Business Taxation	Rev. No.	3	Page2of18

INSTITUTIONAL POLICIES	
Vision	Quality and relevant education for its clientele to be globally competitive, culture sensitive and morally responsive human resources for sustainable development.
Mission	Help accelerate socio-economic development[M1], promote harmony among the diverse cultures[M2] and improve quality of life[M3] through instruction, research, extension and resource generation in Southern Philippines.
Core Values	**G**-Goodness, **R**-Responsiveness, **E**-Excellence, **A**-Assertion of Right and **T**-Truth
USM Quality Policy Statement	The University of Southern Mindanao, as a premier university, is committed to provide quality instruction, research development and extension services and resource generation that exceed stakeholders' expectations through the management of continual improvement efforts on the following initiatives. 1. Establish key result areas and performance indicators across all mandated functions; 2. Implement quality educational programs; 3. Guarantee competent educational service providers; 4. Spearhead need-based research outputs for commercialization, publication, patenting, and develop technologies for food security, climate change mitigation and improvement in the quality of life; 5. Facilitate transfer of technologies generated from research to the community for sustainable development; 6. Strengthen relationship with stakeholders; 7. Sustain good governance and culture, sensitivity; and 8. Comply with customer, regulatory and statutory requirements.
Goals of the College	To produce competent and responsible professionals who will provide leadership in business, development economics and management.
Department Objectives	1. Develop professionally competent and socially responsible graduates equipped with theoretical knowledge, sound principles & techniques to serve the needs of the increasingly complex, rapidly changing global business environment and aware of the profound magnitude of their role in nation building and in the stewardship of business resources; 2. Provide adequate training to prepare graduates for various assessments and career as professional accountants in public practice, commerce and industry, government and academe and for entrepreneurship;

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	Business Taxation	Rev. No.	3	Page3of18

INSTITUTIONAL POLICIES	
	3. Produce competent professional accountants with appropriate values, ethics and attitudes capable of making a positive contribution over their lifetimes to the profession and society; and 4. Develop the qualities that enhance the students' professional and research competence to undertake theoretical and empirical researches in the various disciplines of accounting that will advance the frontiers of knowledge in these fields that will promote the development of the nation.

PROGRAM INFORMATION					
Degree Program	BS ACCOUNTANCY AND BS MANAGEMENT ACCOUNTING	CHED CMO Reference	CMO No. 27, S. 2071	BOR Approval	Resolution No. 118 Series of 2018

COURSE DETAILS					
Course Title	Business Taxation				
Course Number	AEC 17		Curriculum Component	Core Accounting Education Course	
Credit (--Unit)	3	LECTURE (Unit-Hours)	3-3	LABORATORY (Unit-Hours)	0-0
Prerequisites	AEC 16	Co-requisites	None	Year Level/Semester Offered	3rd Year / 2nd Semester
Course Description	This course is primarily concerned with the business and transfer taxation. The objective is to develop a working knowledge of the basic principles and rules of the transfer and the concept of disposition or conveyance of property through succession and donation. On the other hand, the business taxes cover the consolidated value added tax and percentage taxes only as these relate to the engagement in trade or business of the practice of profession. Tax forms are provided for specific topics discussed.				
Faculty in charge					
Consultation Hours			Contact Information		

PROGRAM EDUCATIONAL OBJECTIVES (PEO)		MISSION		
In 3-5 years, the graduates of USM shall:		M1	M2	M3
PEO 1	Provide leadership in their professional careers in public practice, commerce and industry, government and education capable of making positive contributions over their lifetime to the profession and the society in which they work;	✓		
PEO 2	Professional Accountants employing technical, conceptual and human resource skills in their professional careers in public practice, commerce and	✓		✓

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UNIVERSITY OF SOUTHERN MINDANAO					
Course Number	AEC 17	Course Title	Business Taxation	Rev. No. 3	Page4of18

PROGRAM EDUCATIONAL OBJECTIVES (PEO)		MISSION		
In 3-5 years, the graduates of USM shall:		M1	M2	M3
	industry, government and education in the performance of their profession adhering to the code of ethics for Professional accountants;			
PEO 3	Engage in entrepreneurial activities and support various stakeholders in taking strategic decisions through the presentation and analysis of financial data and information arising from business transactions;	✓		✓
PEO 4	Work harmoniously among diverse cultures in the workplace; and		✓	
PEO 5	Continue to learn and adapt to changes in their profession and the society throughout their professional lives for the advancement of their career and their quality of life.		✓	✓

NOTE: The PEO's are based on the professional, industry, local, national and international needs and requirements of the program identified through consultation with constituents and stakeholders.

PROGRAM OUTCOMES (PO)		PEO1	PEO2	PEO3	PEO4	PEO5
Upon graduation, the University of Southern Mindanao students must be able to:						
a)	Articulate and discuss the latest development in the specific field of practice.		✓			
b)	Effectively communicate orally and in writing using both English and Filipino		✓			✓
c)	Work effectively and independently in multidisciplinary and multi-cultural teams.			✓	✓	
d)	Act in recognition of professional, social and ethical responsibility	✓				
e)	Preserve and promote "Filipino historical and cultural heritage"				✓	
f)	Participate in the generation of new knowledge in research and development projects.					
g)	Perform the basic functions of management such as planning, organizing, leading and controlling;	✓				
h)	Apply the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology, and strategic management) and employ these concepts in various business situations;			✓		
i)	Select the proper decision making tools to critically, analytically and creatively solve problems and drive results;					
j)	Apply information and communication technology (ICT) skills as required by the business environment;	✓				
k)	Organize and lead groups to plan and implement organizational related activities;	✓				
l)	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;		✓			
m)	Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies;					✓
n)	Employ technology as a business tool in capturing financial and nonfinancial information, generating reports and making decisions;		✓			
o)	Demonstrate knowledge and skills to successfully respond to various types of assessments		✓			
p)	Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant		✓			

NOTE: Minimum PO's shall come from the PSG/CMO of the program if applicable. Other additional PO's may come from consultations with constituents and stakeholders.

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UNIVERSITY OF SOUTHERN MINDANAO					
Course Number	AEC 17	Course Title	Business Taxation	Rev. No.	3	Page 5 of 18

COURSE OUTCOMES (CO)		POa	POb	POc	POd	POe	POf	POg	POh	POi	POj	POk	POl	POm	POn	POo	POp	POq	POr	POs	POt	POu	POv	POw	POx	POy	POz
Upon passing this course, the students must be able to:	**Course Alignment to Program Outcomes**												O														
CO 1	Discuss the basic principles and concepts of the transfer tax system.												O														
CO 2	Compute the amount of estate and donor's taxes through proper ad ethical application of rules and regulations governing business.												O														
CO 3	Compute the amount of business taxes for different types of taxpayers through proper and ethical application of rules and regulations governing business taxes.												O														

__Level__(follow the legend used in the most relevant PSG/CMO)*

[I]Introductory. This introduces the student to the Program Outcome (PO) **[E]**Enabling. This enables the student to attain the Program Outcome (PO) **[D]**Demonstrative. This demonstrates the student's attainment of the Program Outcome (PO)

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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
The students are expected to: 1.1 Describe the policies, rules, and regulations in the lecture classes. 1.2 Describe the coverage of the course and the course requirements. 1.3 Describe the requirements to pass the course 1.4 Describe the computation of grades.		1	**Class Orientation** • Policies/Rules and Regulations in the lecture and laboratory class • Coverage of the Course/Subject • Requirements to pass the course • Grading System	Orientation	Reading comprehension			
The students are expected to: 2.1. Clearly explain the concepts and nature of transfer taxes	**CO 1**	1	**Introduction** • Modes of Acquiring Ownership • Concept and Nature of Transfer Taxes	Lecture	Read and comprehend	Book Board Marker/Chalk	Class participation Quiz	[1] pp. 1-2 [2] pp. 4-12

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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
							Exam	
The students are expected to: 3.1. Clearly explain the definition and elements of succession. 3.2. Differentiate Legal and Intestate Succession 3.3. Identify the right of representation	CO 1	2	**Basic Concepts of Succession** • Succession Defined • Elements of Succession • Executors and Administrators • Testamentary Succession • Legal or intestate Succession • Right of Representation • Order of Intestate Succession • When Distribution of Hereditary Estate Takes Place	Lecture	Read and comprehend	Book Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 33-87 [2] pp. 579-617, 135-154, 167-202
The students are expected to: 4.1. Clearly define the estate tax 4.2. describe the provisions of the law, rules and regulations governing Imposition of Estate Tax 4.3. Identify the purposed of Estate Tax 4.4. Accurately compute the value of gross estate 4.5. Identify the exemption from Estate Tax	CO 2	3	**Gross Estate** • Estate Tax Defined • Law that Governs Imposition of Estate Tax • Purposes of Estate Tax • Valuation of Gross Estate • Situs of Property • Illustration of Situs and Gross Estate • Exemption from Estate Tax	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 25-38 [2] pp. 44-102
The students are expected to: 5.1. Identify the deduction of Citizens	CO 2	4	**Deduction from Gross Estate** • Citizens and Resident Alien	Lecture	Read and comprehend	Book	Class participation	[1] pp. 57-71 [2] pp. 105-155

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	**Business Taxation**	Rev. No.	3	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	Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
and Resident Alien Decedents 5.2 Identify the deduction of Non-Resident Alien Decedents			Decedents • Non-Resident Alien Decedents		Problem solving	Calculator Board Marker/Chalk	Quiz Exam	
The students are expected to: 6.1 Accurately compute the Net Taxable Estate 6.2 Relate the different tax rates on each taxable estate	CO 2	4	**Net Taxable Estate and Estate Tax** • Net Taxable Estate • Tax Rates • Computation of Estate Tax	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 91-92 [2] pp. 156-157
The students are expected to: 7.1 Accurately compute the Net Taxable Estate of Unmarried Decedent	CO 2	5	**Net Estate and Estate Tax: Unmarried Decedent** Net Taxable Estate	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 93-98 [2] pp. 157-157
The students are expected to: 8.1 Clearly discuss the conjugal partnership of gains 8.2 Accurately compute the Gross Estate under Conjugal Property 8.3 Identify the Deductible items from the gross estate under conjugal	CO 2	5	**Net Estate and Estate Tax: Conjugal Partnership** • Conjugal Partnership of Gains • Net Taxable Estate Pro-Forma Computation • Gross Estate	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 103-119 [2] pp. 158-159

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	**Business Taxation**	Rev. No.	3	Page8of18

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
property 8.4 Accurately compute the Net Taxable Estate under conjugal Partnership			• Deduction From Gross Estate • Net Taxable Estate and Estate Tax					
The students are expected to: 9.1 Clearly discuss the absolute community 9.2 Accurately compute the Gross Estate under Absolute Community 9.3 Identify the Deductible items from the gross estate under absolute community 9.4 Accurately compute the Net Taxable Estate under absolute community	**CO 2**	**5**	**Net Estate and estate Tax: Absolute Community** • System of Absolute Community • Net Taxable Estate Pro-Forma Computation • Gross Estate • Deduction from Gross Estate Next Taxable Estate and Estate Tax	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 131-133 [2] pp. 160-165
The students are expected to: 10.1 Differentiate Tax Deduction from Tax Credit 10.2 Describe the provisions of the law, rules and regulations governing Imposition for Foreign Estate Tax	**CO 2**	**6**	**Tax Credit for Foreign Estate Tax** • Tax Deduction Versus Tax Credit • Estate Entitled to Tax Credit • Philippine Estate Tax Due Limitations on Credit for Foreign Estate Taxes	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 143-147 [2] pp. 169-169
The students are expected to: 11.1 Comply with the reportorial requirements of the appropriate government agencies Manage the filing of the prescribed BIR forms or	**CO 2**	**6**	**Administrative Provision** • Notice of Death • Estate Tax Returns • Filing and Payment of Tax • Duties of Certain persons	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board	Class participation Quiz	[1] 153-159 [2] pp. 185-205

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	**Business Taxation**	Rev. No.	3	Page 6 of 18

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
returns 11.2 Observe the prescribed periods and deadlines in the filing of the returns and payment of taxes 11.3 Manage the filing of the prescribed BIR forms or returns						Marker/Chalk	Exam	
The students are expected to: 12.1 Explain the concept of Donation 12.2 Differentiate Donation Inter Vivos and Mortis Causa 12.3 Identify the elements of Donation 12.4 Identify the person who may give or receive a donation 12.5 Identify the tax-exempt donations 12.6 Discuss the donor's tax and its nature and purpose	CO 2	7	**Basic Concepts of Donation** • Donation Defined • Donation Inter Vivos Versus Mortis Causa • Elements of Donation • Persons Who May Give or Receive a Donation • Exempt Donations Under Special Laws • Void Donations • Definition and Nature of Donor's Tax • Purpose of Donor's Tax	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 173-179 [2] pp. 206-228
The students are expected to: 13.1 Compute for the value of the gross gift depending on the Donor	CO 2	7	**Gross Gift** • Citizens and Resident Alien Donors • Non-Resident Alien Donors • Non-Resident Foreign Corporation Donor • Valuation	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 183-187 [2] pp. 229-240
The students are expected to:	CO 2	8	**Exemption from Gross Gift**	Lecture	Read and	Book	Class	[1] pp. 189-192

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	**Business Taxation**	Rev. No.	3	Page1 oof18

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
14.1 Differentiate the tax-exempt or Resident or citizen from Non-Resident Alien Donor			• Resident or Citizen Donor • Non-Resident Alien Donor	Demonstration	comprehend Problem solving	Calculator Board Marker/Chalk	participation Quiz Exam	[2] pp. 242-258
The students are expected to: 15.1 Compute for the value of the net taxable gross gift 15.2 Relate the different tax rates on each taxable gift	CO 2	8	**Net Taxable Gift and Donor's Tax** • Net Taxable Gift Pro-Forma Computation • Rates of Donor's Tax	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 195-201 [2] pp. 258-289
The students are expected to: 16.1 Clearly discuss the concept of Tax credit for Foreign Donor's Tax 16.2 Identify the limitation on Credit for Foreign Donor's Taxes 16.3 Observe the prescribed periods and deadlines in the filing of the returns and payment of taxes 16.4 Comply with the reportorial requirements of the appropriate government agencies	CO 2	8	**Tax Credit for Foreign Donor's Tax** • Concept • Limitation on Credit for Foreign Estate Taxes • Filing and Payment of Donor's Tax	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 213-216
All ILOs covered in the midterm	CO 1 CO 2	9	**MIDTERM EXAMINATION**					

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	**Business Taxation**	Rev. No.	3	Page11of18

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
The students are expected to: 17.1 Discuss the Major Business Internal Revenue Taxes	CO 3	10	**Nature and Concept of Business Taxes** • Major Business Internal Revenue Taxes	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 217-217 [2] pp. 301-340
The students are expected to: 18.1. Clearly define the Value-Added Tax 18.2 Identify the scope of VAT 18.3 Identify the Sales of Goods or Property Subject to VAT 18.4 Relate the different tax rates on each sale subject to VAT 18.5 Compute the value of Advance VAT for sale of different Goods or Property	CO 3	10	**VAT in Sale of Goods or Property** • Value-Added Tax Defined • Scope of Value-Added Tax • Sales Subject to VAT • Gross Selling Price • Tax Base and Rates • Export Sales • Transactions Deemed Sale • Sale of Real Properties • Advance VAT-On Transport on Naturally Grown and Planted Timber Products • Advance VAT-Sale of Refined Sugar • Advance VAT-Sale of Flour Milled from Imported Wheat • Advance VAT-Sale of Jewelry, Gold, and Other Metallic Minerals to NRA-NETB or NRFC	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 219-237 [2] pp. 341-378

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	**Business Taxation**	Rev. No.	3	Page12of18

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
The students are expected to: 19.1 Identify the Sales of Service and Use or Lease of Property to VAT 19.2 Relate the different tax rates on each sale subject to VAT 19.3 Compute the value of VAT for Service and Use or Lease of Property	CO 3	11	**VAT on Sale of Service and Use or Lease of Property** • Service, Use or Lease Subject to VAT • Gross Receipts • Tax Base and Rate • Zero-rated Sale of Services	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 243-269 [2] pp. 379-408
The students are expected to: 20.1 Compute the value of VAT for Service and Use or Lease of Property	CO 3	12	**VAT on Importation of Goods** • Importation Subject to VAT	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 271-272 [2] pp. 409-417
The students are expected to: 21.1 Discuss and differentiate Output Vat and Input Vat 21.2 Compute for the Output VAT 21.3 Compute for the Input VAT	CO 3	12	**Output and Input Taxes** • Output VAT • Input VAT	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 273-282
The students are expected to: 22.1 Differentiate Exempt from Zero-rated Transactions 22.2 Identify VAT Exempt Transactions	CO 3	13	**VAT Exempt Transaction** • Exempt Versus Zero-Rated Transaction • VAT Exempt Transactions • VAT Effect of R.A. 9994,	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board	Class participation Quiz	[1] pp. 285-305 [2] pp. 419-434

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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
			the Expanded Senior Citizens Act of 2010 • VAT Consequences of Assistance to Public Schools			Marker/Chalk	Exam	
The students are expected to: 23.1 Manage the filing of the prescribed BIR forms or returns 23.2 Observe the prescribed periods and deadlines in the filing of the returns and payment of taxes 23.3 Comply with the reportorial requirements of the appropriate government agencies	CO 3	14	**Compliance Requirements** • Compliance Requirements • Refunds or Tax Credit of Input Tax • Period and Manner of Refunds	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 307-314 [2] pp. 437-460
The students are expected to: 24.1 Relate the different tax rates on each sale subject to VAT 24.2 Compute the value of VAT 24.3 Identify the liability of designated Officers 24.4 Comply with the reportorial requirements of the appropriate government agencies	CO 3	14	**Withholding and Remittance of VAT** • Rates and Basis • Persons Required to Deduct and Withhold • Returns and Payments of Taxes Withheld • Certificate of VAT Withheld • Liability of Designated Officers	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 315-321 [2] pp. 472-460
The students are expected to: 25.1 Relate the different tax rates on each sale subject to VAT 25.2 Compute the value of VAT 25.3 Comply with the reportorial	CO 3	15	**Rates and Bases of Percentage Tax** • Vat Exempt Sales or Receipts • Domestic Carrier and	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board	Class participation Quiz	[1] pp. 355-369 [2] pp. 461-505

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	Business Taxation	Rev. No.	3	Page14of18

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
requirements of the appropriate government agencies 25.4 Manage the filing of the prescribed BIR forms or returns 25.5 Observe the prescribed periods and deadlines in the filing of the returns and payment of taxes			Keepers of Garages • International Carriers • Franchises • Overseas Dispatch, Message or Conversation Originating from the Philippines • Banks and Non-Bank Financial Intermediaries Performing Quasi-Banking Functions • Other Non-Bank Financial Intermediaries Not Performing Quasi-Banking Functions • Life Insurance Premiums • Agents of Foreign Insurance Companies • Amusements • Winnings • Sale, Barter or Exchange of Shares of Stock Listed and Traded • Shares of Stock Exchanged Through Initial Public • Offering • Taxation of Privilege Stores • Returns on Capital Gains			Marker/Chalk	Exam	

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	**Business Taxation**	Rev. No.	3	Page15of18

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
			from Sales of Shares of Stock • Exemption from Percentage Tax • Returns and Payment of Percentage Taxes					
The students are expected to: 26.1 Relate the different tax rates on each sale subject to VAT 26.2 Compute the value of VAT to be withhold 26.3 Identify the liability of designated Officers 26.4 Comply with the reportorial requirements of the appropriate government agencies 26.5 Manage the filing of the prescribed BIR forms or returns 26.6 Observe the prescribed periods and deadlines in the filing of the returns and payment of taxes	CO 3	16	**Withholding of Percentage Taxes** • Rates and Basis • Returns and Payments of Taxes Withheld • Certificate of Percentage Tax • Liability of Designated Officers	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] 367-378
The students are expected to: 27.1 Discuss the penalties 27.2 Clearly identify the remedies	CO 3	16	**Penalties and Remedies** • Penalties • Remedies	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 381-387 [2] pp. 506-517

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	**Business Taxation**	Rev. No.	3	Page16of18

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
The students are expected to: 28.1 Discuss properly the difference between tax avoidance and tax evasion 28.2 Explain the concept of Tax planning	CO 2 CO 3	16	**Ethical Considerations** • Tax Avoidance Versus Tax • Evasion • Tax Planning	Video Lecture	Reading comprehension Watch video presentation	Laptop, internet connection Reference book PowerPoint Presentation Lecture Video	Assignment Quiz Exam	[1] pp. 389-391 [2] pp. 472-477
The students are expected to: 29.1 Discuss the concepts of local direct taxes 29.2 Compute the Local direct Taxes 29.3 Comply with the reportorial requirements of the appropriate government agencies 29.4 Manage the filing of the prescribed BIR forms or returns 29.5 Observe the prescribed periods and deadlines in the filing of the returns and payment of taxes	CO 3	17	**Local Direct Taxes** • Community tax • Real Estate and Other Property Taxes	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator Board Marker/Chalk	Class participation Quiz Exam	[1] pp. 393-410 [2] pp. 541-574
All ILOs covered during the final term	CO 2 CO 3	18	**FINAL EXAMINATION**					

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

Textbook/References

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	Business Taxation	Rev. No.	3	Page17of18

Textbook/References

[1] Ballada, W., & Ballada, S. (2016). Transfer and Business Taxation. Manila, Philippines: DomeDane Publishers
[2] Ampongan, O. E. (2021). Transfer, Business and Local Taxation (with practice set). Manila Philippines: Conanan: Educational Supple and Mutual Books, Inc.

Life-long Learning Opportunity

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

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO 1: Discuss the basic principles and concepts of the transfer tax system.	Class participation	20%	60%	At least 60% of the class attains 60%.
	Quiz	40%		
	Examination	40%		
CO 2: Compute the amount of estate and donor's taxes through proper ad ethical application of rules and regulations governing business.	Class participation	20%	60%	At least 60% of the class attains 60%.
	Quiz	40%		
	Examination	40%		
CO 3: Compute the amount of business taxes for different types of taxpayers through proper and ethical application of rules and regulations governing business taxes.	Class participation	20%	60%	At least 60% of the class attains 60%.
	Quiz	40%		
	Examination	40%		

Grading System

For midterm and final term grade
Class participation 20%
Exam 40%

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 17	Course Title	Business Taxation	Rev. No.	3	Page18of18

Grading System

Quiz	40%
Total	100%

For final grade

Midterm grade	50%
Final term grade	50%
Total	100%

Classroom Policies

1. Make respect a classroom virtue. Respect the teacher, fellow students and visitors. Respect the policies and regulations of the university, the college and the classroom.
2. Follow university and college rules and regulations inside the classroom. Ex. Rules on wearing of uniform, rules on tardiness, rules on littering, rules on taking the exams (ex. no cheating) and etc. Ignorance of the rules will excuse no one.
3. Keep the classroom neat and clean. Turn off lights and electric fans before going out of the classroom.
4. Advance readings are highly encouraged.
5. Summative assessments such as long chapter quizzes will be announced while formative assessments such as short quizzes may or may not be announced.
6. Special quizzes/exams will only be given to students with valid excuses for missing the quizzes/exams. Present your excuse letter together with any proof of the reason for absence on the first meeting when you get back to class.
7. There will be no special quizzes/exams after the final exam week except for students with valid excuses. Students who have conflict exam schedules should take the exam within the exam week schedule. Valid excuses include but are not limited to sickness, death of an immediate family member, official school competitions and other special cases that the instructor may deem valid.
8. Students who did not take the midterm exam 2 weeks after the midterm exam week schedule will be dropped from the class.
9. No borrowing of calculators and other school supplies during quizzes and examinations.
10. Using cell phones are not allowed during the class unless the instructor allows it.

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Syllabus for Financial Management

UNIVERSITY OF SOUTHERN MINDANAO				
Course Syllabus for Financial Management				
Course Number	AEC 19	Rev. No.	4	Page 1 of 15

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
January 20, 2025	4	PARTIAL	Revised course number, course evaluation, course evaluation and classroom policies.	3-15	SANDRA ANGELA A. BANGCAYA
February 12, 2024	3	PARTIAL	Revised the COs and course content. Revised teaching and learning activities, learning materials, assessment tasks, and classroom policies for face-to-face learning mode.	5-15	SANDRA ANGELA A. BANGCAYA
January 16, 2023	2	PARTIAL	Revised the teaching and learning activities, time frame, and classroom policies	5-14	SANDRA ANGELA A. BANGCAYA
January 31, 2022	1	PARTIAL	Revised the course topics and time frame	5-14	SHEREEN MAE P. VILLARUZ
January 15, 2021	0	ALL	Newly established in accordance to the Quality Management System Requirements	ALL	SHEREEN MAE P. VILLARUZ, SANDRA ANGELA A. BANGCAYA

INSTITUTIONAL POLICIES

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Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
SANDRA ANGELA A. BANGCAYA Faculty	RHENALIE N. BELLO College Curriculum Coordinator	JAY-R G. VILDAC Subject Expert	IRVING T. FAJARITO, JR. Dean	MARCOS F. MONDERIN Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2025.2.13 COPY
Date: 2024. 12. 10	Date: 2024. 12. 17	Date: 2024. 12. 23	Date: 2025. 01. 03	Date: 2025. 01. 09	

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page2of15

INSTITUTIONAL POLICIES	
Vision	Quality and relevant education for its clientele to be globally competitive, culture sensitive and morally responsive human resources for sustainable development.
Mission	Help accelerate socio-economic development[M1], promote harmony among the diverse cultures[M1] and improve quality of life[M2] through instruction, research, extension and resource generation in Southern Philippines.
Core Values	**G**-Goodness, **R**-Responsiveness, **E**-Excellence, **A**-Assertion of Right and **T**-Truth
USM Quality Policy Statement	The University of Southern Mindanao, as a premier university, is committed to provide quality instruction, research development and extension services and resource generation that exceed stakeholders' expectations through the management of continual improvement efforts on the following initiatives. 1. Establish key result areas and performance indicators across all mandated functions; 2. Implement quality educational programs; 3. Guarantee competent educational service providers; 4. Spearhead need-based research outputs for commercialization, publication, patenting, and develop technologies for food security, climate change mitigation and improvement in the quality of life; 5. Facilitate transfer of technologies generated from research to the community for sustainable development; 6. Strengthen relationship with stakeholders; 7. Sustain good governance and culture, sensitivity; and 8. Comply with customer, regulatory and statutory requirements.
Goals of the College	To produce competent and responsible professionals who will provide leadership in business, development economics and management.
Department Objectives	Produce competent and ethical professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work.

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page3of15

PROGRAM INFORMATION					
Degree Program	BS ACCOUNTANCY AND BS MANAGEMENT ACCOUNTING	CHED CMO Reference	CMO No. 27, S. 2017 CMO No. 28, S. 2017	BOR Approval	BOR No. 37 S. 2018

COURSE DETAILS					
Course Title	Financial Management				
Course Number	AEC 19		Curriculum Component	Core Accounting Education Courses	
Credit (--Unit)	3 Units	LECTURE (Unit-Hours)	3 units – 3 hours	LABORATORY (Unit-Hours)	0 units – 0 hours
Prerequisites	Acc Elect 02	Co-requisites	None	Year Level/Semester Offered	3rd Year / Second Semester
Course Description	Financial management contributes to a better understanding of the financial system. The subject deals with the important topics on financial management that are important to virtually everyone especially those that will work in the corporate world. Included are overview of financial management, overview of financial markets and institutions, methods used to estimate the cash flows that determine asset values, financial statement analysis using ratios, the time value of money analysis, the determinants of interest rates, the basic of risk analysis, and the basics of bond and stock valuation procedures. This will equip students with necessary knowledge to know the basic of financial management to help in decisions to maximize firm's value. It involves the study of investing in long term capital assets, capital budgeting, capital structure, and dividend policy and working capital management and financial forecasting. The subject will help students appreciate the importance of finance in the corporate world and in their personal finances.				
Faculty in charge					
Consultation Hours			Contact Information		

PROGRAM EDUCATIONAL OBJECTIVES (PEO) In 3-5 years, the **BS ACCTY AND BSMA** graduates of USM shall:		MISSION		
		M1	*M2*	*M3*
PEO 1	Provide leadership in their professional careers in public practice, commerce and industry, government and education capable of making positive contributions over their lifetime to the profession and the society in which they work;	✓		
PEO 2	Professional Accountants employing technical, conceptual and human resource skills in their professional careers in public practice, commerce and industry, government and education in the performance of their profession adhering to the code of ethics for Professional accountants;	✓		✓
PEO 3	Engage in entrepreneurial activities and support various stakeholders in taking strategic decisions through the presentation and analysis of financial data and information arising from business transactions;	✓		✓

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page4of15

PROGRAM EDUCATIONAL OBJECTIVES (PEO)		MISSION		
In 3-5 years, the **BS ACCTY AND BSMA** graduates of USM shall:		*M1*	*M2*	*M3*
PEO 4	Work harmoniously among diverse cultures in the workplace; and		✓	
PEO 5	Continue to learn and adapt to changes in their profession and the society throughout their professional lives for the advancement of their career and their quality of life.		✓	✓

NOTE: The PEO's are based on the professional, industry, local, national and international needs and requirements of the program identified through consultation with constituents and stakeholders.

PROGRAM OUTCOMES (PO)		PEO1	PEO2	PEO3	PEO4	PEO5
Upon graduation, the University of Southern Mindanao **BS ACCTY AND BS MA** students must be able to:						
a)	Articulate and discuss the latest development in the specific field of practice.		✓			
b)	Effectively communicate orally and in writing using both English and Filipino		✓			✓
c)	Work effectively and independently in multidisciplinary and multi-cultural teams.			✓	✓	
d)	Act in recognition of professional, social and ethical responsibility	✓				
e)	Preserve and promote "Filipino historical and cultural heritage"				✓	
f)	Participate in the generation of new knowledge in research and development projects.					
g)	Perform the basic functions of management such as planning, organizing, leading and controlling;	✓				
h)	Apply the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology, and strategic management) and employ these concepts in various business situations;			✓		
i)	Select the proper decision making tools to critically, analytically and creatively solve problems and drive results;					
j)	Apply information and communication technology (ICT) skills as required by the business environment;	✓				
k)	Organize and lead groups to plan and implement organizational related activities;	✓				
l)	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;		✓			
m)	Conduct management accounting research through independent studies of relevant literature and appropriate use of accounting theory and methodologies;					✓
n)	Employ technology as a business tool in capturing financial and nonfinancial information, generating reports and making decisions;		✓			
o)	Demonstrate knowledge and skills to successfully respond to various types of assessments		✓			
p)	Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant		✓			

NOTE: Minimum PO's shall come from the PSG/CMO of the program if applicable. Other additional PO's may come from consultations with constituents and stakeholders.

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page5of15

COURSE OUTCOMES (CO)		POa	POb	POc	POd	POe	POf	POg	POh	POi	POj	POk	POl	POm	POn	POo	POp	POq	POr	POs	POt	POu	POv	POw	POx	POy	POz
Upon passing this course, the students must be able to:	**Course Alignment to Program Outcomes**												O		P	P											
CO 1	Explain the importance of financial planning and management to companies.												O														
CO 2	Use financial ratios for management control and decision making.												O		P	P											
CO 3	Discuss how management decides the appropriate capital structure, and amount of assets and liabilities for optimal company performance.												O		P	P											

*__Level__ *(follow the legend used in the most relevant PSG/CMO)*
[L]LEARNING . This introduces the student to the Program Outcome (PO) [P]PRACTICE. This enables the student to attain the Program Outcome (PO) [O]OPPORTUNITY. This demonstrates the student's attainment of the Program Outcome (PO)

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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
The students are expected to: 1.1 Explain the policies, rules and regulations in the class 1.2 Explain the coverage of the course and the course requirements. 1.3 Enumerate the requirements to pass the course 1.4 Explain the computation of grades		1	**Class Orientation** • Policies/Rules and Regulations in the lecture and laboratory class • Coverage of the Course/Subject • Requirements to pass the course • Grading System	Orientation				
The students are expected to: 2.1. Discuss the nature of finance and the main areas of the study of finance	CO1	1	**An Overview of Financial Management** • What is Finance? • Jobs in Finance • Forms of business organizations	Lecture Demonstration	Read and comprehend Problem solving	Book	Class participation Quiz	[1] pp. 3-26 [2] pp 1-50 [3] pp. 34-49

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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
2.2. Discuss the role of finance and jobs in finance **2.3.** Identify the advantages and disadvantages of the different forms of business organization **2.4.** Discuss how do managers balance shareholders' interest, managers' interest and the society **2.5.** Discuss the relationship of intrinsic values, stock price and executive compensation **2.6.** Discuss important trends in finance **2.7.** Discuss business ethics in relation to finance jobs and the consequences of unethical behavior **2.8.** Discuss conflicts between managers, stockholders' and bondholders'			• Stock prices and shareholder value • Intrinsic values, stock prices, and Executive compensation • Important business trends • Business ethics • Conflicts between managers, stockholders and bondholders				Exam	
The students are expected to: **3.1** Discuss the process of how the capital is allocated **3.2** Discuss the different types of financial markets, financial institutions and financial products **3.3** Explain how the stock market	CO1	2	**Financial markets and institutions** • The capital allocation process • Financial markets • Financial institutions • The stock market • The Philippines Stock Exchange (PSE) • The market for common stock	Lecture Demonstration	Read and comprehend Problem solving	Book	Class participation Quiz Exam	[1] pp. 31-63 [3] pp. 50-68

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page7of15

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
works 3.4 Explain how the Philippines Stock Exchange (PSE) works and its recent performance 3.5 Discuss the market for common stock 3.6 Discuss how to achieve market efficiency, why is it important and why some are more efficient than others			• Stock market efficiency					
The students are expected to: 4.1 Discuss the importance and uses of financial statements 4.2 Describe the features of the balance sheet 4.3 Describe the features of the income statement 4.4 Describe the features of the statement of cash flows 4.5 Describe the features of the statement of shareholders' equity 4.6 Compute the firm's free cash flow and discuss its implications and importance 4.7 Compute the MVA and EVA and	CO2	3-4	**Financial Statements, Cash Flows and Taxes** • Financial statements and reports • The balance sheet • The income statement • The statement of cash flows • The statement of shareholders' equity • Free cash flows • MVA and EVA • Income taxes	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator	Class participation Quiz Exam	[1] pp. 67-112 [2] pp. 51-69 [3] pp. 70-107

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page8of15

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
discuss their implications and importance								
The students are expected to: 5.1 Discuss the nature of financial analysis by ratios 5.2 Compute various ratios needed for financial analysis and discuss their implications 5.3 Compute the ROE using the DuPONT equation and discuss its implications and importance on improving the firm 5.4 Discuss the potential misuse of ratio in analysis firms 5.5 Use ratio to assess the firms performance and compare firms 5.6 Discuss the uses and limitations of ratios 5.7 Discuss the qualitative factors that should also be considered in financial analysis	CO2	5-6	**Analysis of Financial Statements** • Nature of Ratio analysis • Liquidity ratios • Asset management ratios • Debt management ratios • Profitability ratios • Market value ratios • The DuPont equation • Potential misuse of ROE • Using ratios to assess performance o Comparison with industry averages o Benchmarking o Trend analysis • Uses and limitation of ratios • Looking beyond the numbers and ratios	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator	Class participation Quiz Exam	[1] pp. 113-155 [2] pp. 80-115 [3] pp. 110-159
The students are expected to: 6.1 Discuss the importance of strategic planning and the	CO1	7-8	**Financial Planning and Forecasting** • Strategic planning • The sales forecasting	Lecture Demonstration	Read and comprehend	Book Calculator	Class participation	[1] pp. 201-227

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page 9 of 15

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)		Learning Materials	Assessment Tasks (AT)	Suggested Readings
				Teaching Activities	Learning Activities			
central role that Receivables management plays in the overall planning process. **6.2** Explain how firms forecast sales. **6.3** Use the Additional Funds Needed (or AFN) equation and discuss the relationship between asset growth and the need for funds. **6.4** Explain how spreadsheets are used in the forecasting process, starting with historical statements, ending with projected statements, and including a set of financial ratios based on those projected statements. **6.5** Discuss how planning is an iterative process.			• The AFN equation • Forecasted financial statement o Inputs o Forecasted income statement o Forecasted balance sheet o Ratios and EPS o Using the forecast to improve operations o Using regression to improve forecasts o Analyzing the effects of changing ratios o Modifying accounts receivable o Modifying inventories o Other special studies		Problem solving		Quiz Exam	
All ILOs covered in the midterm		**9**	**MIDTERM EXAMINATION**					
The students are expected to: **7.2** Identify the trade e-offs that firms must consider when they determine their target capital structure **7.3** Distinguish between business risk and financial risk	**CO3**	**10-11**	**Capital Structure and Leverage** • The target capital structure • Business and financial risk • Determining the optimal capital structure • Capital structure theory • Variations in capital structure	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator	Class participation Quiz Exam	[1] pp. 517-557 [2] pp. 157-177 [3] pp. 514-555

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page10of15

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
7.4 Discuss the analytical framework used when determining the optimal capital structure **7.5** Discuss capital structure theory and use it to explain why firms in different industries tend to have different capital structure								
The students are expected to: **8.1** Explain why some investors like the firm to pay more dividends while other investors prefer reinvestment and the resulting capital gains. **8.2** Discuss the various trade-offs that companies face when trying to establish their optimal dividend policy. **8.3** Differentiate between stock splits and stock dividends. **8.4** List the advantages and disadvantages of stock repurchases vis-à-vis dividends from both investors' and companies' perspectives.	CO3	12-13	**Distributions to Shareholders Dividends and Share Repurchases** • Dividends versus capital gains • Other dividend policy issues • Establishing the dividend policy issues • Establishing the dividend policy in practice • Dividend reinvestment plans • Summary of factors influencing dividend policy • Stock dividends and tock splits • Stock repurchases	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator	Class participation Quiz Exam	[1] pp. 561-594 [2] pp. 471-495 [3] pp. 558-583

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Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page11of15

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
The students are expected to: **9.1** Explain how different amounts of current assets and current liabilities affect firms' profitability and thus their stock prices. **9.2** Discuss how the cash conversion cycle is determined, how the cash budget is constructed, and how each is used in working capital management. **9.3** Explain how companies decide on the proper amount of each current asset—cash, marketable securities, accounts receivable, and inventory. **9.4** Discuss how companies set their credit policies and explain the effect of credit policy on sales and profits. **9.5** Describe how the costs of trade credit, bank loans, and commercial paper are determined and how that information impacts decisions for financing working capital.	CO_3	14-15	**Working Capital Management** • Background on working capital • Current Asset Investment Policies • Current Asset Financing Policies • The Cash Conversion Cycle • The Cash Budget • Cash and Marketable Securities • Inventories • Accounts Receivable • Bank Loans • Commercial Paper • Accruals • Use of security in short-term financing	Lecture Demonstration	Read and comprehend Problem solving	Book Calculator	Class participation Quiz Exam	[1] pp. 595-632 [2] pp. 251-324 [3] pp. 608-637

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page120f15

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
9.6 Explain how companies use security to lower their costs of short-term credit.								
The students are expected to: **10.1** Identify the basic features of preferred stock and explain its advantages and disadvantages. **10.2** Differentiate among the types of leases, discuss the financial statement effects of leasing, and evaluate a lease. **10.3** Explain what warrants are, how they are used, and analyze their cost to the firm. **10.4** Explain what convertibles are, how they are used, and analyze their cost to the firm.	CO_3	16	**Hybrid Financing** • Preferred stocks • Leasing • Warrants • Convertibles • Comparison of warrants and convertibles • Reporting earnings when warrants or convertibles are outstanding	Lecture	Read and comprehend	Book	Class participation Quiz Exam	[1] pp. 717-747
The students are expected to: **11.1** Identity the different types of mergers and the various rationales for mergers.. **11.2** Conduct a simple analysis to evaluate the potential value of a target firm and discuss the various considerations that influence the bid price. **11.3** Explain whether the typical	CO_3	17	**Mergers and Acquisitions** • Rationale for mergers • Types of mergers • Level of merger activity • Hostile versus friendly takeovers • Merger analysis • The role of investment bankers • Do mergers create value?	Lecture	Read and comprehend	Book	Class participation Quiz Exam	[1] pp. 749-775

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page13of15

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
merger creates value for the participating shareholders. **11.4** Discuss the value of other transactions such as leveraged buyouts (LBOs), corporate alliances, and divestitures.			. trade credit					
All ILOs covered in the final term		**18**	**FINAL EXAMINATION**					

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

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] 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.

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO 1: Describe the financial environment within which the organization must operate and critically evaluate the financial objectives of various types of organizations and the respective requirements of stakeholders.	Class participation	40%	60%	50% of the class attain at least 60
	Quizzes	40%		
	Examinations	20%		
CO 2: Explain alternative sources of finance and investment	Class participation	40%	60%	50% of the class attain at least 60

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page14of15

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
opportunities and their suitability in particular circumstances and assess the factors affecting investment decisions and opportunities presented to an organization.	Quizzes	40%		
	Examinations	20%		
CO 3: Select and apply techniques in managing working capital and analyze company's performance and make appropriate recommendations.	Class participation	40%	60%	50% of the class attain at least 60
	Quizzes	40%		
	Examinations	20%		

Grading System

For midterm and final term grade

Class participation	20%
Quizzes	40%
Examination	40%
Total	100%

For final grade

Midterm grade	50%s
Final term grade	50%
Total	100%

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 19	Course Title	Financial Management	Rev. No.	4	Page 5 of 15

Classroom Policies

1. Make respect a classroom virtue. Whether face to face or virtual classroom. Respect the teacher, fellow students and visitors. Respect the policies and regulations of the university, the college and the classroom.
2. Follow university and college rules and regulations inside the classroom. Ex. Rules on wearing of uniform, rules on tardiness, rules on littering, rules on taking the exams (ex. no cheating) and etc. Ignorance of the rules will excuse no one.
3. Keep the classroom neat and clean for face to face classes. Turn off lights and electric fans before going out of the classroom.
4. Advance readings are highly encouraged.
5. Summative assessments such as long chapter quizzes will be announced while formative assessments such as short quizzes may or may not be announced.
6. Special quizzes/exams will only be given to students with valid excuses for missing the quizzes/exams. Present your excuse letter together with any proof of the reason for absence on the first meeting when you get back to class.
7. There will be no special quizzes/exams after the final exam week except for students with valid excuses. Students who have conflict exam schedules should take the exam within the exam week schedule. Valid excuses include but are not limited to sickness, death of an immediate family member, official school competitions and other special cases that the instructor may deem valid.
8. No borrowing of calculators and other school supplies during quizzes and examinations.
9. Using cell phones are not allowed during the class unless the instructor allows it.

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Syllabus of NSTP with integration of Gender and Development (GAD) Activities

UNIVERSITY OF SOUTHERN MINDANAO

COURSE SYLLABUS FOR NATIONAL SERVICE TRAINING PROGRAM 1
CIVIC WELFARE TRAINING SERVICE 1

Course Number	NSTP 1	Rev. No.	6	Page 1 of 14

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
July 10, 2020	6	Final	Pandemic COVID-19 Syllabus.	ALL	MEZGarcia/JPBaylon
June 5, 2020	5	Final	Revised topic based on revised minimum standards for the National Service Training Program 1.	ALL	MEZGarcia/JPBaylon
January 2, 2020	4	Partial	Revised replacing the Document Name with Course Title and the Document Number with Course Number and changing the Course Delivery Monitoring Sheet and Checklist for Syllabus Content Review and Verification into separate forms.	I, Last Page	Kharlo J. Subrio
July 31, 2019	3	Partial	Revised in accordance to CHED's OBE requirements changing document name to Outcomes-Based Teaching and Learning (OBTL) Course Syllabus incorporating Program Information section, Program Educational Objectives (PEO), Program Outcomes (PO), Curriculum Component, Lecture and Laboratory Hours, Co-requisites, Year Level and Semester Offering, Faculty Consultation Hours and Contact Information, Level Legend, Numbering scheme of the ILO, Lifelong Learning Opportunity section, Course Evaluation section, Faculty in charge replacing Professor, subdividing TLA into Teaching Activities and Learning Activities, alignment of the Mission, PEO, PO, Course, CO, and ILO, deletion of Institutional Outcomes statements and removal of Values Integration column, Course Outline section and Course Requirements section	ALL	Kharlo J. Subrio
July 23, 2020	2	Partial	Revised incorporating the Institutional Outcomes and Textbook/Reference number, renaming Program Objectives into Department Objectives, Course Outline and Timeframe into Course Outline, Intended Learning Outcomes into Course Learning Plan, Outcomes into Intended Learning Outcomes (ILO) and Resource Materials into Learning Materials, placing the Time Frame column before the Course Content column	ALL	Kharlo J. Subrio
July 05, 2017	1	ALL	Revised based on ISO Format	ALL	UQAC
July 04, 2017	0	ALL	Newly established in accordance to the Quality Management System Requirements	ALL	UQAC

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Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
MAY EVA Z. GARCIA, PhD JOHN P. BAYLON, MAED Faculty	WINNIE T. REYNO, MPS-DE Department Curriculum Coordinator	MAY EVA Z. GARCIA, PhD Director	ELSA A. GONZAGA, DVM, PhD Director for Instruction	CONSUELO A. TAGARO, PhD Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR
Date: 2020.06.22	Date: 2020.06.24	Date: 2020.06.26	Date: 2020.07.01	Date: 2020.07.03	MASTER 2020.07.03 COPY

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USM-EDU-F05-Rev.4.2020.02.18

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	**NSTP 1A**	Course Title	**National Service Training Program 1**	Rev. No.	4	Page2of14

INSTITUTIONAL POLICIES	
Vision	Quality and relevant education for its clientele to be globally competitive, culture sensitive and morally responsive human resources for sustainable development.
Mission	Help accelerate socio-economic development[M1], promote harmony among the diverse cultures[M2] and improve quality of life[M3] through instruction, research, extension and resource generation in Southern Philippines.
Core Values	**G**-Goodness, **R**-Responsiveness, **E**-Excellence, **A**-Assertion of Right and **T**-Truth
USM Quality Policy Statement	The University of Southern Mindanao, as a premier university, is committed to provide quality instruction, research development and extension services and resource generation that exceed stakeholders' expectations through the management of continual improvement efforts on the following initiatives. 1. Establish key result areas and performance indicators across all mandated functions; 2. Implement quality educational programs; 3. Guarantee competent educational service providers; 4. Spearhead need-based research outputs for commercialization, publication, patenting, and develop technologies for food security, climate change mitigation and improvement in the quality of life; 5. Facilitate transfer of technologies generated from research to the community for sustainable development; 6. Strengthen relationship with stakeholders; 7. Sustain good governance and culture, sensitivity, and 8. Comply with customer, regulatory and statutory requirements.
Goals of the College	Enhance civic consciousness and national defense preparedness among the youth particularly geared to develop their total well-being as agents towards nation building.
Department Objectives	1. To promote civic consciousness among the youth; 2. Develop the youth's physical, moral, spiritual, intellectual and social well-being; 3. Inculcate ideology of patriotism, nationalism, and set forward their involvement in public and civic affairs; 4. Motivate, train, organize and involve the youth in military, civic welfare program and other related endeavours in the service of the nation.

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	**NSTP 1A**	Course Title	**National Service Training Program 1**	Rev. No.	4	Page 3 of 14

PROGRAM INFORMATION					
Degree Program	**National Service Training Program 1**				

COURSE DETAILS					
Course Title	**National Service Training Program 1**				
Course Number	**NSTP 1A**				
Credit (--Unit)	**3**				
Prerequisites	**None**				
Course Description	It is designed to immerse students in activities that will arm them with capability to contribute in the uplifting of the general welfare and the quality of life of the community and the enhancement of its facilities especially those that are devoted to improving the health, environment, entrepreneurship, safety, recreation and morale of the citizens. (CMO NSTP)				
Faculty in charge	MAY EVA Z. GARCIA, JOHN P. BAYLON				
Consultation Hours	1:00-5:00 PM Friday		Contact Information		

PROGRAM EDUCATIONAL OBJECTIVES (PEO)		**MISSION**		
In 3-5 years, the graduates of USM shall:		*M1*	*M2*	*M3*
PEO 1	Provide leadership in various development programs both public and private	✓		
PEO 2	Equip with technical, conceptual and human resource skills	✓		✓
PEO 3	Pursue entrepreneurial activities	✓		✓
PEO 4	Able to adapt to diverse culture		✓	
PEO 5	Pursue advanced studies in emerging related fields		✓	✓

NOTE: The PEO's are based on the professional, industry, local, national and international needs and requirements of the program identified through consultation with constituents and stakeholders.

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	**NSTP 1A**	Course Title	**National Service Training Program 1**	Rev. No.	4	Page4of14

PROGRAM OUTCOMES (PO) Upon graduation, the University of Southern Mindanao students must be able to:	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6	PEO7
a) Articulate and discuss the latest development in the specific field of practice.							
b) Effectively communicate orally and in writing using both English and Filipino			✓				
c) Work effectively and independently in multidisciplinary and multi-cultural teams.	✓	✓					
d) Act in recognition of professional, social and ethical responsibility							
e) Preserve and promote "Filipino historical and cultural heritage"		✓					
f) Participate in the generation of new knowledge in research and development projects.							
g)							

NOTE: Minimum PO's shall come from the PSG/CMO of the program if applicable. Other additional PO's may come from consultations with constituents and stakeholders.

COURSE OUTCOMES (CO) Upon passing this course, the students must be able to:	**Course Alignment to Program Outcomes**	POa	POb	POc	POd	POe	POf	POg	POh	POi	POj	POk	POl	POm	POn	POo	POp	POq	POr	POs	POt
							I		I					I		I		I	I		I
CO 1	Describe the National Service Training Program. Its goals and objectives, and its importance, to the students in nation building.			I																	
CO 2	Integrate values education and transformational leadership.					I															
CO 3	Identify the various social problems and express responsibilities as individuals towards mankind and the environment.				I																
CO4																					

Level(follow the legend used in the most relevant PSG/CMO)
[I]Introductory. This introduces the student to the Program Outcome (PO) **[E]**Enabling. This enables the student to attain the Program Outcome (PO) **[D]**Demonstrative. This demonstrates the student's attainment of the Program Outcome (PO)

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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	**NSTP 1A**	Course Title	**National Service Training Program 1**	Rev. No.	4	Page5of14

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
1.1. Explain the vision, mission, UQPS of the University, USM Hymn; 1.2. Explain the NSTP vision, mission and core values 1.3. Explain the Program Educational Objectives, Students Outcomes, and Course Outcomes. 1.4. Understand the legal bases of NSTP 1.5. Explain the history and significance of NSTP 1.6. Know the University Health Protocols to prevent spread COVID-19	**CO1**	**1**	**1. CLASS ORIENTATION** a. the NSTP vision, mission and core values; b. Program Educational Objectives, Students Outcomes, and Course Outcomes; c. the NSTP Law; d. History of NSTP e. University Health Protocols to Prevent Spread of COVID-19	Lecture/ Discussion (Face to face) Online/VLE	PowerPoint Presentation/ Orientation	DLP, Laptop, VMGO, QPS, PEO, PO, NSTP Law, Awareness on Disaster and Risk Reduction Management (ppt) Module	Oral Recitation, singing of the USM hymn and written Examination	• USM Code, USM Student Manual • The Philippine Constitution • Commonwealth Act No. 1 (National defense Act) • Presidential Decree No. 1706 (National Service of the Philippine Reservist Law) • Republic Act No. 7077 (The Citizen Armed forces of the Philippine Reservist Law) • RA 9163 (NSTP) act of 2001) • NSTP Law of 2011
2.1 develop a sense of appreciation regarding the implementing rules and regulation of the NSTP; 2.2 differentiate the two components of NSTP offered in USM 2.3 Identify the teaching learning experiences	**CO1**	**1**	**II. RATIONALE OF THE NATIONAL SERVICE TRAINING PROGRAM** a. Implementing Rules and regulation of NSTP b. NSTP-Civic Welfare Training Service (CWTS) 1. VMGO and Core values 2. Coverage of the course/subject	Lecture/ Discussion (Face to face) Module/VLE/ Online	Reading of the IRR	DLP, Laptop, NSTP IRR, Module	Written Examination	IRR of the NSTP

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centered in the two components offered			3. Policies, Rules and Regulation USM-CWTS c. NSTP-Reserve Officers' Training Corps (ROTC) 1. VMGO and Core values 2. Coverage of the course/subject 3. Policies, Rules and Regulation USM-ROTC.					
3.1 Explain the bill of rights of Filipinos; 3.2 Imbibe good citizenship values of being: • Maka-Diyos • Maka-Tao • Maka-Bayan • Maka-kalikasan 3.3 appreciate the significance of good citizen towards the attainment of national development; 3.4 Discuss the Flag Heraldic Code of the Philippines.	CO2	2 (8hrs)	**III. GOOD CITIZENSHIP** a. Preamble b. The Good Citizenship Values Cluster • Maka-Diyos • Maka-Tao • Maka-Bayan • Maka-kalikasan c. The Bill of Rights of Filipinos d. Nationalism and Patriotism • Flag Heraldic Code of the Philippines (RA 8491) • THE Philippine Flag • Flag Construction • Flag Protocol • Half-mast • Folding of the flag • Prohibited Acts • Pledge • The National Anthem • The National Motto • The National Coat-of-Arms	Lecture/ Discussion (Face to face) Module Online VLE	Content Focus (and Interaction) • Live Lecture (online or on campus) • Assigned readings Brainstorming Role Playing	DLP, Laptop, module	Written Examination Creative Writing • Slogan making • Poem making • Poster Making Self-Assessment	Modules on Good Citizenship Values by Good Citizenship Movement EPPC in partnership with CHED 2010 The 1987 Philippine Constitution

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			• Small Acts of Patriotism • Ways to express Filipino Patriotism					
4.1 Define the Republic Act No. 9165, The Comprehensive Dangerous Drugs Act of 2002 4.2 Explore the nature and effects of drugs abuse and substances such as alcohol, tobacco and other personal health and social relationship; 4.3 Synthesize right formation on the health, legal and social consequences of drug and substance abuse and examine how this negatively impacts the person uses the drug, and his or her family, friends and community; and 4.4 Value one's contribution in preventing and controlling drugs and substances	CO3	1 (4hrs)	**IV. DRUG EDUCATION (RA 9165)** a. The Comprehensive Dangerous Drug Act of 2002 b. The Nature of Drug and Drug Abuse c. The National Drug Situation • National Drug Situation • Commonly Abused Drugs • Drug trafficking • Involvement of Foreign National in Drug Trafficking • Fact and Figures d. The Role of the Youth on Drug Detection and Prevention.	Lecture/ Discussion (Face to face) Module Online/VLE	Content Focus (and interaction) • Live Lecture (online or on campus) • Assigned readings • Video clips • Film viewing	DLP, Laptop, module	Written Examination Creative Writing • Slogan making • Poem making • Poster Making Essay Case Analysis	
5.1. Verbalize and discuss laws related in promoting environmental education 5.2. Discuss environmental issue and concerns;	CO3	1 (4hrs)	**V. ENVIRONMENTAL EDUCATION** a. Related laws in Promoting Environmental Education • RA 9512 • RA 9003 • RA 9275 • RA 8749	Lecture/ Discussion (Face to face) Module	Content Focus (and Interaction) • Live Lecture (online or on campus)	DLP, Laptop, Module	Written Examination Written Examination Creative Writing	Municipal Solid Waste "EPA" https//www.academia.edu/27495029/The_Seven_

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5.3. Formulate action plan that shall address environmental concerns; 5.4. Value the importance of environmental education as a way developing the youth to be good citizen.			• RA 9157 • CHED MO. 33 series of 2009 b. The Seven Environmental Principles c. RA 9003 Solid Waste Management d. Solid Waste Management of the University e. The role of the Youth in the environmental protection and management.	Online VLE	• Assigned readings Brainstorming		• Slogan making • Poem making • Song analysis • Poster making • Action Plan • Gardening • Recycling • Tree Growing	Environmental_Principles? Environmental Management: 7 Basic Principles of Environmental Management Article shared by Puja Mondal Conserving Biodiversity
6.1 Update knowledge on Disaster Risk Reduction and Management; 6.2. Update the four thematic areas of the Philippine Disaster Management system 6.3 Appreciate the impact of disaster by building sustainable and resilient communities.	CO_3	1 (4hrs)	**VI. DISASTER RISK AND REDUCTION MANAGEMENT** (RA 10121) a. Geographic Hazards and Disaster Risk Profiles of the Philippines • Philippine Situationer • Philippine Disaster Risk Profile • Hazard in the Philippines • Hazard and situationer in the University b. Four Thematic Areas of the Philippine Disaster Management System. c. Role of the Youth in the Disaster preparedness and Management	Lecture/ Discussion (Face to face) Module Online VLE	Content Focus (and Interaction) • Live Lecture (online or on campus) • Assigned readings • Video Clips	DLP, Laptop, Module	Written Examination Video Clips Performance Making a Family Disaster Action Plan	Labuguen, F. C., et, al 2018 ,NSTP Understanding the national Service Training Program. Mutya Publishing House, Inc. ISBN 978-971-821-800-6
		(9 x4hrs) 32+4=36	**MIDTERM EXAMINATION**					
7.1 Discuss the Concept of national security. 7.2. Discuss the role of Youth in National Security.	CO_3	1 (4hrs)	**VII. NATIONAL SECURITY** a. Concept of National Security b. Threats to National Security • External	Lecture/ Discussion (Face to face)	Content Focus (and Interaction)	DLP, Laptop, Module	Written Examination Essay	Republic Act No. 7077 or the Citizen Armed Forces

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7.3. Know the campus security system.			• Internal c. Role of the Youth in the National Security d. USM Campus Security	Module Online VLE	• Live Lecture (online or on campus) • Assigned readings • Video Clips		Film Showing Case Analysis	of the Philippines Reservist Act. USM Security manual
8.1 Define leader and leadership; 8.2 The functions Evaluate of a leader 8.3 Practice the qualities of a leader	CO2	1	**VIII. LEADERSHIP** a. Definition of Leadership b. Leaders Function c. Principles of Servant Leadership d. Qualities of Servant leaders e. Seven Habits of Highly Effective People	Lecture/ Discussion (Face to face) Module Online VLE	Content Focus (and Interaction) • Live Lecture (online or on campus) • Assigned readings • Video Clips	DLP, Laptop, Module	Written Examination Essay Self-assessment	How to become effective leader and follower by Amoguis, Filipino O., et.all Teambuilding by D' ambra, Sebastiano
9.1 Discuss voters education 9.2 Express the right of suffrage 9.3 Explain the history of the Philippine Electorate 9.4 Discuss the government structure and election process 9.5 Identify voter's behaviour 9.6 Describe the qualification of an elective local, Regional and National	CO3	1	**IX. VOTERS EDUCATION** a. Voters education b. Rights of suffrage c. Brief history of the Philippine electorate and Government structure d. Election Process e. Voters behaviour f. Qualification of an elective Local, Regional and National	Lecture/ Discussion (Face to face) Module Invited guest speaker from the COMELEC Office (symposium) Film Viewing	Content Focus (and Interaction) • Assigned readings • Video Clips • Videos	DLP, Laptop, Module	Written Examination Essay Activity No.__	Independence in Practice: A guide to Elections and Voters Registration by: Youth Vote Philippines Education Basic module Citizen-Voters

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11.1. Define key concepts in gender and development 11.2. Explain what gender sensitivity is all about. 11.3. Discuss the present laws concerning sexual harassment.	CO2/CO 3	1	XI. GENDER AND DEVELOPMENT a. Introduction b. Declaration of Policies c. Gender-based Streets and public spaces (SPS) Sexual Harassment d. Gender-based Online (GBO) Sexual Harassment	Invited guest speaker from experts Lecture/ Discussion (Face to face) Module	Content Focus (and Interaction) • Assigned readings • Video Clips	DLP, Laptop, Module	Essay Activity No. __	
		4x4 (16)	FINAL EXAMINATION					
		16+4 =20						

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

Textbook/References

1.Labuguen, F. C., et, al 2018 ,NSTP Understanding the national Service Training Program. Mutya Publishing House, Inc. ISBN 978-971-821-800-6
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UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	NSTP 1A	Course Title	National Service Training Program 1	Rev. No.	4	Page11of14

Life-long Learning Opportunity

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO 1: Describe the National Service Training Program, its vision, mission, goals and objectives, it importance to nation building.	Quizzes (short)	20%	60%	75% of the class achieved 60% and above
	Comprehensive exam	50%		
	Activities	30%		
CO 2: Integrate values educational and transformational leadership.	Quizzes (short)	10%	60%	75% of the class achieved 60% and above
	Creative Writing	40%		
	Activities	30%		
	Comprehensive Exam	20%		
CO 3: identify the various social problems and express responsibilities as individuals towards mankind and environment.	Written Quizzes (short)	10%	60%	75% of the class achieved 60% and above
	Creative Writing	30%		
	Activities	10%		
	Action Plan	30%		
	Comprehensive examination	20%		

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Course Number	**NSTP 1A**	Course Title	**National Service Training Program 1**	Rev. No.	4	Page12of14

Grading System

FINAL GRADE

Comprehensive Exam (M&F exam)	40%
Activities	60%
	100%

Classroom Policies

1. All rules regarding student discipline is anchored from the USM Revised Student handbook shall be strictly implemented.
2. Gadget just as cell phones, Ipod and the like are allowed inside the classroom but should be in silent mode.
3. In case of absence, excuse letter attached with a medical certificate should be provided.
4. Failure of the student to participate in any class activity shall mean no score or grade in the said activity.
5. All CWTS students are required to have a CWTS uniform. No uniform no attendance policy.
6. Every first meeting of the month is the checking of haircut for males, (2/3) it shall be check strickly. No haircut no attendance policy.
7. Students who came late in three consecutive meetings will be considered as one (1) absent. And three consecutive absences will be considered dropped
8. Students are required to enroll in the online classroom. Account information shall be provided by the instructor and will be permanently used throughout the semester. The online classroom shall serve as the venue for the instructor to post important instructions, announcement, and activities regarding the course. Additional guidelines shall be explained in detail during the class orientation.
9. Special exam shall only be administered with a maximum of 5 working days after the conduct of the exam with a valid excuse letter noted by the college guidance counselor or medical certificate. No special quizzes shall be given.
10. Anyone caught cheating (in any form) both the cheater and collaborator will get a failing grade in the subject.
11. The professor reserves the right to amend, or change any part of the syllabus with prior disclosure to the students.

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Course Number	NSTP 1A	Course Title	National Service Training Program 1	Rev. No.	4	Page13of14

Time Frame	Topics	CO Addressed	Target Date of Delivery	Actual Date of Delivery	Remarks
Week 1	**CLASS ORIENTATION**	NA	Sept. 4, 2020		
Week 2	**PHYSICAL ORGANIZATION AND COURSE ORIENTATION**	1, 2, 3	Sept. 11, 2020		
Week 3-4	**RATIONALE OF THE NATIONAL SERVICE TRAINING PROGRAM**	1, 2, 3	Sept. 18 & 25, 2020		
Week 5	**GOOD CITIZENSHIP**	1, 2, 3	Oct. 2, 2020		
Week 6	**DRUG EDUCATION**	1, 2, 3	Oct. 9, 2020		
Week 7	**ENVIRONMENTAL EDUCATION**	1 & 3	Oct. 16, 2020		
Week 8	**DISASTER RISK AND REDUCTION MANAGEMENT**	1, 2, 3	Oct. 23, 2020		
Week 9	**MIDTERM EXAMINATION**		Oct. 30-31, 2020		
Week 10	**NATIONAL SECURITY**	1, 2, 3	Nov. 6, 2020		

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