UNIVERSITY OF SOUTHERN MINDANAO

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING





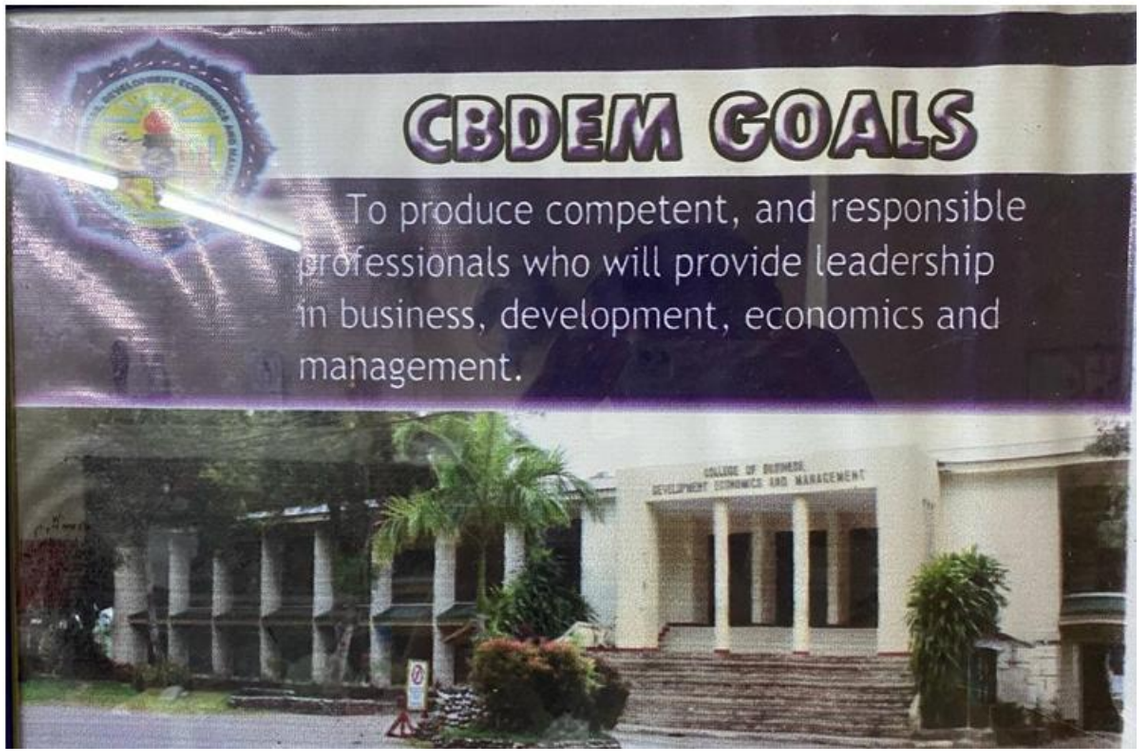
AACCUP LEVEL 1 ACCREDITATION

AREA I

VISION, MISSION, GOALS AND OBJECTIVES

S.4. The Goals of the College/Academic Unit are consistent with the Mission of the Institution.

S. 4. The goals of the college are consistent with the mission of the institution.



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

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INSTITUTIONAL POLICIES

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 COPY
Date: 2024. 12. 10	Date: 2024. 12. 17	Date: 2024. 12. 23	Date: 2025. 01. 03	Date: 2025. 01. 09	2025. 01. 13

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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	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)		MISSION		
In 3-5 years, the **BS ACCTY AND BSMA** 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;	✓		✓
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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