

Course number	Course name	Course Description	No. of units
ACC 214/L	IT Application Tools in Business	This course is designed to acquaint students with information technology usage in business transaction and System Design and Development. This highly technical course exposes the business student to the concept and application of Information Technology in business and the role of accountants in system design and development.	3 units
ACC 421	Management Science	Standard mathematical techniques and problem structuring methods are essential in managerial decision-making. Accounting students must master the use of these techniques to help them in their future role as business leaders. This course equips the learners with skills on linear programming applications, solution and sensitivity analysis using spreadsheets, distribution and network models, project scheduling, integer linear programming, forecasting, decision analysis, queuing models, and simulations. Learners are expected to discuss the main techniques and problem structuring methods used within management science, identify the proper modeling tool for a business problem, conduct proper analysis using the appropriate tool, execute solutions manually or using spreadsheets and spreadsheet add-ins to facilitate learning by doing, and develop recommendations for the business problem.	3 units
ACC 216	Law on Obligations and Contracts	This course gives the student an understanding of the legal concepts and rules governing the law of obligations and contracts and application of these concepts to practical problems. It involves a discussion of the nature, sources, kinds, and extinguishments of contracts including defective contracts and other miscellaneous topics relevant to the course. The Law on Obligations and Contracts is a preparatory course to the other business law courses. It is contained in Titles I and II of Book IV of the Civil Code of the Philippines. Title I deals with the general provisions on obligations; the nature and effects of obligations; the different kinds of obligations; and the different modes of extinguishing obligations. Title II deals with the general provisions of contracts; the essential elements of contracts; the forms of contracts; reformation of contracts; interpretation of contracts; and the different kinds defective contracts. This course will also cover a brief an introduction of law, administration of law; the Philippines judicial system and courts organization.	3 units
GE 9	Ethics (Disciplinal)	Ethics is concerned with the standards of right and wrong that an individual originally picks up from the community. It deals with principles and behavior in modern society at the level of the person with society, and in interaction with the environment and other shared resources. This course also teaches students to serve the public interest by ensuring compliance to high-quality ethics standards for professional accountants as prepared by the International Ethics Standards Board for Accountants under the guidance of the International Federation of Accountants.	3 units

Term/Semester offered	No. of hours
1st Term/ 1st Semester	6 hours per week
1st Term/ 1st Semester	6 hours per week
1st Term/ 1st Semester	6 hours per week
2nd Term/2nd Semester	6 hours per week