

# COLLEGE OF BUSINESS ADMINISTRATION

Within the framework of the mission statement of Silliman University, the College of Business Administration (CBA) aims to inculcate in the students the philosophy of service to others, nurtured by the ideals of Christian faith as it prepares them for responsible leadership in agriculture, commerce, industry, and government.

The CBA offers instruction and training in the generally accepted principles and practices of modern business including personnel, finance, production and marketing. The program in accounting explores accounting concepts, principles and practices in the effective accumulation, development, and communication of financial information for better decision making. Courses in management expose the student to concepts, principles and practices in effective business management. Courses in economics, business mathematics, statistics, computers, business research and law provide an understanding of the environment in which business operates and the analytical tools essential to effective decision making. Proficiency in technical and administrative skills and Christian values are given equal emphasis in the development of a total Christian personality in the business graduate.

The College seeks to attain these objectives through a system of selective student admission, superior instruction with a strong Christian orientation, and a high degree of attention to the individual needs of the student. The curricula are designed to be relevant to the needs of the community, the region and the nation, and abreast with the rapid economic,

with the rapid economic, social and technological changes. Important linkages in the surrounding community are continually developed and sustained. These will provide opportunities for the students to be aware of problems obtaining in their immediate environment and to learn strategies in solving them.

## MASTER OF BUSINESS ADMINISTRATION

### Philosophy of Education

The M.B.A. program at Silliman is rooted in the principle of Christian stewardship and the husbanding of God's resources towards fulfillment of a just and humane society. Profit, therefore, is not seen as the ultimate goal of an enterprise but a necessary means for holistic business development.

The program follows an integrated approach in the management of strategic resources, emphasizing the processes and techniques used to meet organizational objectives in a rapidly changing world.

### Objectives

1. To provide high quality graduate training program in business administration for students from Mindanao and the Visayas provinces;
2. To train individuals who can render significant contribution to national development.
3. To develop decision-makers who are concerned with and ready to respond to the country's thrust for national identity;

4. To train professional managers with Christian orientation and social commitment;
5. To anticipate and to respond to the needs of the business world for excellent managerial expertise;
6. To prepare students for effective leadership in the ever-changing world of organizational management.

### **B.S. IN ACCOUNTANCY**

In harmony with the objectives of the College of Business Administration, the B.S. Accountancy and accounting major programs are designed to prepare the students for careers in accounting as competent practitioners, and to enhance their capacity to grow and develop into fully qualified practitioners. The programs also aim to prepare the students for the licensure examination. Technical competence, sound judgment, independence in mental attitude, honor and integrity are strongly emphasized in developing the Christian certified public accountant. The curricula meet the requirements of the University, the Department of Education, Culture and Sports, and the Revised Accountancy Law. Related subjects enrich the curriculum, providing flexibility in the future prospects of the accountancy graduates, including the opportunity to occupy top-level positions in business, industry and government.

### **BBA ENTREPRENEURSHIP MAJOR**

In harmony with the objectives of the College of Business Administration, the curriculum for the Entrepreneurship major is designed to equip, prepare and encourage the student to be a dynamic and innovative business-owner upon

graduation. He is envisioned to generate jobs for himself and for others and to eventually help build his nation. At the same time, the overall academic preparation is geared towards his development as a law-abiding, socially responsible Christian entrepreneur.

### **BBA MANAGEMENT MAJOR**

In harmony with the objectives of the College of Business Administration, the curriculum for the Management major aims to prepare the students for careers in business management and expose them to the more rigorous activities of managing actual business organizations. It focuses on such functions as production, finance, marketing and personnel, as well as the more difficult and less structured demands of a general management position such as that of the chief executive of a firm or the proprietor-manager of a company.

In the process of providing quality business management training, Christian values and teachings serve as a basic foundation as a basic foundation.

### **B.S. in BUSINESS COMPUTER APPLICATIONS**

This program is designed to respond to the needs of business institutions for business graduates who are adept in computers. The graduates can understand the intricacies of the business world and the complexities of the computer environment. A graduate may end up as systems analyst, programmer, consultant, database

administrator or even as EDP manager. Academic instruction integrates the teaching of Christian values. Students will be encouraged to imbibe the concept of using technological advancement and the use of computers in enhancing the quality of life of the community.

## ECONOMICS DEPARTMENT

In harmony with the objectives of the College of Business Administration, the Economics Department seeks to provide its students with:

1) sufficient theoretical and analytical knowledge essential to the understanding of economic phenomena and problems related to local, regional, national, and international concerns;

2) adequate training to enable him/her not only to develop an awareness of economic problems but also to know the impact of these problems on the operation of an organization;

3) a working knowledge in economics necessary to appreciate the value of economic analysis in decision-making. it aims to instill in the students Christian attitudes and behavior necessary for critical judgment and sound decision making necessary in the development of future economic planners.

The Economics Department aims to instill in the students Christian attitudes and behavior necessary for critical judgment and sound decision making necessary in the development of future economic planners.

## BACHELOR OF SCIENCE IN ACCOUNTANCY

### First Year

First semester	Units	Second semester	Units
BC 11 (Basic Communication Skills I)	3	BC 12 (Basic Communication Skills II)	3
Math 11 (College Algebra)	3	Rel 22 (New Testament Message)	3
Rel 11 (Old Testament Message)	3	Accy 12 (Fund of Acctg II)	3
Accy 11 (Fund of Acctg I)	6	CISB 12(Comp&Info Sys in Bus)	3
Bus Sec 11 (Fund of Col Type I)	3	Mgt 11/12 (Fund of Mgt)	3
Bus Math 11/12 (Math of Investment)	3	Psych 12 (Bus Psych)	3
PE 11 (Basic Physical Ed)	2	PE 12 (Basic Physical Ed)	2
NSTP 1	3	NSTP 2	3
<b>Total</b>	<b>26</b>	<b>Total</b>	<b>24.5</b>

### Summer

Fil 13 (Sining ng Pakikipagtalastasan)	3
Speech 11 (Basic Speech Com)	3
Socio 11R(Intro to Socio)	3
<b>Total</b>	<b>6</b>

### Second Year

First semester	Units	Second semester	Units
BC 25 (Res Wrtg in the Disc)	3	Litt 21 (Lit of the Phils)	3
Bus Math 21 (Bus Stat)	3	Bus Math 22 (Quant Tech)	3
Accy 21 (Fin'l Acctg I)	6	Accy 22 (Financial Accounting II)	6
Econ 21 (Intro to Econ w/ LR)	3	Econ 22 (Microeconomics)	3
Mgt 23 (Prin of Mktg)	3	Bus Law 50 (Law on Oblig & Cntr)	3

Bio 25R (Gen Bio non-lab)	3	Hist 31 (Phil History & Phil Govt & Cons)	3
PE 21 (Basic Physical Ed)	2	PE 22 (Basic Physical Ed)	2
Total		Total	26
24.5			

### Summer

Mgt 31 (Prod & Oper Mgt)	3
Accy 23 (Financial Acctg 3)	3
Fi	
Total	6

## Third Year

First semester	Units
Accy 31 (Cost Acctg 1 & 2)	6
Accy 33 (Advance Acctg 1)	3
Fin 51 (Finci Mgt-short Term Fin)	3
Bus Law 51 (Laws on Sales, Agency Labor & Other Commercial Laws)	3
Bus Math 31 (Intry Calculus & Analytical Geometry for Bus)	3
Econ 51 (Microeconomics)	3
FA 51 (Art, Man & Society)	3
Total	24

Second semester	Units
Accy 34 (Advance Acctg 2)	3
Accy 36 (Mgt Acctg 1)	3
CISB 32 (Comp&info Sys in Bus 3)	3
Fin 32 (Fincl Mgt 2-Long Term Finance)	3
Mgt 32 (HBO w/ Groups Dynamics)	3
Bus Law 56 (Laws on Neg Instrumt& Other Special Contracts)	3
Tax 52 (Fund of Tax& Income Tax)	3
Chem 21 (Chem & Its Applic) or	
Phys 11 (Basic Concepts of Phys) or	3
Phys 25 (Earth Sci)	
Total	24

Summer	Units
Accy 37 (Internship/Thesis)	3
Hist 41 (Rizal, Life & Works)	3
Socio 63 (Current Issue& Contmpt Nat'l Development)	3
Total	9

## Fourth Year

First semester	Units
Accy 41 (Auditing & Assistance Services 1)	6
Accy 43 (Advance Acctg 3)	3
Accy 45 (Mgt Acctg)	3
CISB 41 (Comp and Info Sys in Bus 4)	3

Tax 73 (Business Taxation)	3
Bus Law 71 (Laws on Part, Corp & Insolvency)	3
Philo 31 (Intro to Logic)	3
<b>Total</b>	<b>24</b>

<b>Second semester</b>	<b>Units</b>
Accy 42(Auditing & Assurance Services 2)	6
Accy 46 (Mgt Consultancy)	3
Accy 48 (Synthesis)	1
CISB 42 (Computer Audit)	3
Mgt 42 (Bus Policy & Strategy)	3
Mgt 48 (Good Governance & Social Responsibility)	3
Rel 61 (Christian Ethics)	3
Humanities Elective (any Foreign Language)	3
<b>Total</b>	<b>25</b>

**BACHELOR OF BUSINESS ADMINISTRATION**  
**Major in Entrepreneurship**  
**First Year**

<b>First semester</b>	<b>Units</b>
BC 11 (Basic Comm 1)	3
Bus Sec 11 (Fund of Coll Type 1)	3
Math 11 (College Algebra)	3
Bus Math 11/12 (Math of Invest)	3
Fil 13 (Sining ng Pakikipag talastasan)	3
Rel 11 (Old Testament Message)	3
Spch 11 (Basic Spch Comm)	3
PE 11 (Basic Phy Ed)	2
NSTP 1	3
<b>Total</b>	<b>26</b>

<b>Second Semester</b>	<b>Units</b>
BC 12 (Basic Comm 11)	3
Entrep 12 (Intro to Entrep)	3
Acctg 12 (Fund of Acctg 1)	6
Mgt 11/12 (Fund of W)	3
Fil 24 (Panitikang Pilipino)	3
Rel 22 (New Test Message)	3
PE 12 (Basic Phy Ed)	2
NSTP 2	3
<b>Total</b>	<b>26</b>

**SecondYear**

<b>First Semester</b>	<b>Units</b>
BC 25 (Res Wrtg in the Discipline),	3
Bus Math 21 (Bus Stat)	3
CISB 1 (Intro to Computers)	3
Mgt 23 (Prin of Mktg)	3

Entrep 21 (Bus Opportunities 1)	3
Acctg 21 E (Management Acctg)	3
Socio 11 (Intro to Socio)	3
Psych 11 SGen Psych)	3
PE 21 (Basic Phy Ed)	2

Total 26

**Second Semester** **Units**

Bus Math 22 (Quan Tech):	3
Econ 22E (Micro w/ LR)	3
CISB 2 (Business Application)	3
Entree 22 (Bus Opportunities 11)	3
Acctg 26 (Simplfd Cost Acctg)	3
Bio 25R (Gen Bio, non-lab)	3
Hist 31 (Phil Hist w/ Phil Govt)	3
Rel 61 (Christian Ethics)	3
PE 22 (Basic Phy Ed)	2

Total 26

**ThirdYear**

**First Semester** **Units**

Entrep 31 (Entrep Production and Operation Mgt)	3
Entrep 33 (Human Res Mgt)	3
Entrep 35 (Business Research)	3
Entrep 37 (Business Plan 1)	3
Econ 51 (Macroeconomics)	3
FA 51 (Art, Man & Society)	3
Philo 31 (Intro to Logic)	3
Chem 21 (Chem & Its Applic) or Phys 11 (Basic Concept of Phys) or Phys 25 (Earth Science)	3

Total 24

**Second Semester** **Units**

Entrep 34 (Human Behavior in Organization)	3
Entrep 36 (Business Ethics)	3
Entrep 38 (Business Plan II)	3
Fin 54 (Fin Mgt I - Short Term Finance)	3
Bus Law 52 (Integrated Law 1)	3
Litt 21 (Litt of the Phils)	3
Entrep Elective 1	3
Free Elective (Foreign Language)	3

Total 24

**FourthYear**

**First Semester** **Units**

Entrep 41 (Business Policy & Strategy)	3
Tax 71 (Business Taxation)	3
Bus Law 73 (Integrated Law 11)	3

Pract IE (Business Plan Implementation 1)	5
Pol Sci 51 (Phil Nat'l Gov't w/ New Constitution)	3
Hist 41 (Rizals Life & Works)	3
Entrep Elective 11	3

Total 23

**Second Semester** **Units**

Tax 72 (Income Tax & Tax Consciousness)	3
Bus Law 74 (Integrated Law 11)	3
Pract IIE (Business Plan Implementation 11)	5
Entrep 80 (Seminar in Entrep w/ LSM/ISM)	3
Socio 63 (Current issues & Contemt Nat'l Dev't)	3
Entrep Elective 111	3
Entrep Elective IV	3

Total 23

**BACHELOR OF BUSINESS ADMINISTRATION**  
**Major in Management**

**First Year**

**First Semester** **Units**

BusMath 11/12 (Math of Invest)	3
BusSec 11 (Fund of Col Type)	3
BC 11 (Basic Comm 1)	3
Spch 11 (Basic Spch Com)	3
Math 11 (College Algebra)	3
Rel 11 (Old Test Message)	3
Socio 11 (Intro to Socio)	3
PE 11 (Basic Phy Ed)	2
NSTP 1	3

Total 26

**Second Semester** **Units**

Acctg 12 (Fund of Acctg 1)	6
Mgt 11/12 (Fund of Mgt)	3
BC 12 (Basic Comm 11)	3
Rel 22 (New Test Message)	3
Hist 41 (Rizal's Life & Works)	3
Math 12 (Trigonometry)	3
PE 12 (Basic Phy Ed)	2
NSTP 2	2

Total 26

**Second Year**

**First Semester** **Units**

BusMath 21 (Bus Stat)	3
Econ 22M (Micro w/ LR)	3
Acctg 21 (Fund of Acctg 11)	3
Mgt 23 (Prin of Mktg)	3

BC 25 (Res Wrtg in the Disc)	3
Psych 11 (Gen Psych)	3
Fil 13 (Siring ng Pakikipag ....)	3
PE 21 (Basic Phy Ed)	2

Total 23

**Second Semester**

**Units**

Mgt 24 (Office & Admin Mgt)	3
BusMath 22 (Quart Tech)	3
Econ 51 (Macroeconomics)	3
Acctg 22 (Managerial Acctg)	3
Fin 22 (Financial Mgt 1)	3
Rel 61 (Christian Ethics)	3
Fii 24 (Panitikang Pilipino)	3
PE 22 (Basic Phy Ed)	2

Total 23

**Third Year**

**First Semester**

**Units**

CISB 12 (Comp & Info Sys in Bus 1)	3
Econ 56 (Economic Development)	3
Mgt 31 (Prod'n & Oper Mgt)	3
Mgt 33 (Human Resource Mgt)	3
Mgt 35 (Business Research)	3
Fin 31 M (Financial Mgt 1)	3
Philo 31 (Into to Logic)	3
Chem 21 (Chem & Its Applic) or	
Phys 11 (Basic Concept of Phys) or	3
Phys 25 (Earth Science)	

Total 24

**Second Semester**

**Units**

CISB 21 (Comp & Info Sys in Bus 11)	3
Mgt 34 (Human Behavior in Ong)	3
Mgt 36 (Business Ethics)	3
Bus Law 52 (Integrated Law 1)	3
F.A. 51 (Art, Man & Society)	3
Hist 52 (Phil History)	3
Bio 25R (Gen Bio, non-lab)	3
Socio 63 (Current Issues & Contemp National Development)	3

Total 24

**Fourth Year**

**First Semester**

**Units**

Bus Law 73 (Integrated Law 11)	3
Tax 71 (Business Tax)	3
Mgt 47 (Feasibility Studies)	3
Pract IM (Actual Bus Exposure)	3
Litt 21 (Litt of the Phils)	3



BA Elective 1	3
BA Elective 2	3
Free Elective	3

Total 24

**Second Semester** **Units**

Bus Law 74 (Integrated Law 11)	3
Tax 72 (income Tax & Tax Cons)	3
Mgt 42 (Bus Policy & Strategy)	3
Mgt 48 (Developmental Study)	3
Pract IIM (Actual Bus Exposure)	3
Pol Sci 51 (Phil Nat'l Gov't w/New Consti)	3
BA Elective 3	3
Free Elective	3

Total 24

**BACHELOR OF BUSINESS ADMINISTRATION**

**Major in Economics**

**First Year**

**First Semester** **Units**

Econ 11 (Intro to Economics)	3
Math 11 (College Algebra & Trigo)	3
Bus Math 1.1/12 (Math of Invest)	3
BC 11 (Basic Comm 1)	3
Spch 11 (Basic Spch Comm)	3
Bus Sec 11 (Fund of Coll Key 1)	3
Rel 11 (Old Test Message)	3
PE 11 (Basic Phy Ed)	2
NSTP 1	3

Total 26

**Second Semester** **Units**

Econ 12 (Hist of Econ Thoughts)	3
Math 12 (Analytical Geo & Calcu For Economist 1)	3
Mgt 11/12 (Fund of Mgt)	3
BC 12 (Basic Comm 11)	3
Acctg. 12 (Fund of Acctg 1)	8
Rel 22 (New Test Message)	3
PE 12 (Basic Phy Ed)	2
NSTP 2	2

Total 26

**Second Year**

**First Semester** **Units**

Econ 23 (Intro to Math'cal Econ)	3
Math 21 (Analytical Geo & Calcu.For Economist 11)	3
Math 25 (Intro to Statistics)	3

Mgt 23 (Prin of Mktg)	3
BC 25 (Res Wrtg in the Discipline)	3
Fil 13 (Siring ng Pakikipagtalas.	3
Hist 41 (Rizal's Life & Works)	3
Psych 11 (Gen Psych)	3
PE 21 (Basic Phy Ed)	2
<b>Total</b>	<b>26</b>

### Third Year

<b>First Semester</b>	<b>Units</b>
Econ 33 (Managerial Economics)	3
Econ 35. (Basic Econometrics)	3
Fin 51 (Money Credit & Banking)	3
CISB 12 (Intro to Info Tech)	3
Chem 21 (Chem & Its Application)	3
Philo 31 (Intro to Logic)	3
Rel 61 (Christian Ethics)	3
Pol Sci 51 (Phil Nat'l Gov't with New Constitution)	3
<b>Total</b>	<b>24</b>

<b>Second Semester</b>	<b>Units</b>
*Elective - Professional Elective	3
"Elective - Free Elective	3
Fin 54 (Fin'd Mgt 1)	3
Acctg 22 (Managerial Acctg)	3
CISB 21 (Bus Software Applic)	3
Bus Law 50 (Law on Oblig&Contr)	3
Bio 25R. (Gen Bio)	3
Litt 21 (Litt of the Phil)	3
<b>Total</b>	<b>24</b>

### Fourth Year

<b>First Semester</b>	<b>Units</b>
Econ 41 (OJT with Seminars)	6
*Elective - Professional Elective	3
Mgt 71 (HBO wl Group Dynamics)	3
Fin 73 (Fin'cl Mgt 11)	3
Tax 71 (Business Tao)	3
Socio 63 (Current Issres)	3
***Foreign Language	3
<b>Total</b>	<b>24</b>
<b>Second Semester</b>	<b>Units</b>
Econ 42 (Econ Research-Thesis)	6
*Elective - Professional Elective	3
Mgt 72 (Business Policy)	3
Mgt 73 (Leadership Dev'Q)	3
Bus Law 56 (Law on Neg Instrut Insurance)	3
Tax 72 (income Tax & Tax Construction)	3

\*\*\*Foreign Language 3

Total 24

\*Professional Elective: Labor Economics, Environmental Economics, Agricultural Economics, International Economics, Development Economics, Financial Instruments, Health Economics

\*\*Free Elective: Mg} 43 (Business Ethics), Mgt 47 (Advertising), Bus Law 51 (Sales, Agency & Other Commercial Laws)

\*\*\*Foreign Language: Mandarin, Nippongo, French, Spanish, others

## **BACHELOR OF BUSINESS in OFFICE MANAGEMENT**

### **First Year**

#### **First Semester** **Units**

OM 11 (Intro to Comp w/ Word Processing & Keyboarding)	4
OM 13 (Advance Keyboarding)	4
OM 15 (Fund of Shorthand)	4
OM 17 (Office Pro w/ Work Ethics)	3
BC 11 (Basic Comm 1)	3
Mgt 11/12 (Fund of Mgt)	3
PE 11 (Basic Phy Ed)	2
NSTP 1	3

Total 26

#### **Second Semester** **Units**

OM 12 (Basic Office Admin)	3
OM 14 (Business Report Writing)	4
OM 16 (Advance Shorthand)	4
BC 12 (Basic Comm 2)	3
BusMath 11E/12E (Math of Invest)	3
Socio 11 (Intro to Socio)	3
PE 12 (Basic Phy Ed)	2
NSTP 2	3

Total 25

### **Second Year**

#### **First Semester** **Units**

OM 21 (Software & Hardware Troubleshooting)	4
OM 23E (Specialized Office Procedures-Medical)	3
Acctg 1 (Fund of Acctg 1)	3
Econ 21 (Intro to Econ w/ LRT)	3
Hist 31 (Phil Hist & Govt w/ the New Constitution)	3
Rel 11 (Old Test Message)	3
Spch 11 (Basic Spch Comm)	3
PE 21 (Basic Phy Ed)	2

Total 24

## Third Year

<b>First Semester</b>	<b>Units</b>
OM 31 (Word Processing w/ Document Production)	4
OM 33/Econ 22 (Microeconomics)	3
OM 35E/Mgt 35 (Bus Research)	3
Math 11 (College Algebra)	3
Bio 25R (Gen Bio-non lab) or	3
Chem 21 (Chem & Its Application)	
Fil 13 (Sining ng Pakikipagtalas...)	3
Hist 41 (Rizal's Life & Works)	3

Total 21

<b>Second Semester</b>	<b>Units</b>
OM 32 (Business Application Software)	4
OM 34 (Principles of Public Customer Relations)	3
OM 36/Acctg 2 (Fund of Acctg 2)	3
OM 38E (Prof Devt-Adv Pers Devt)	3
Phys 11 (Basic Concepts of Phys) or	
Phys 25 (Earth Science)	3
Fil 24 (Panitikang Pilipino)	3
Litt 21 (Litt of the Phils)	3

Total 22

## Fourth Year

<b>First Semester</b>	<b>Units</b>
OM 41/Mgt 34 (Human Behav in Org)	3
OM 43/Bus Math 21 (Bus Stat)	3
OM 45E/Mgt 45 (Entrep Mgt)	3
OM 47 (Business Comm)	3
Philo 31 (Intro to Logic)	3
Rel 61 (Christian Ethics)	3
Foreign Language	3

Total 21

<b>Second Semester</b>	<b>Units</b>
OM 42/Fin 51 (Money Credit & Banking)	3
OM 44 (Events Management)	3
OM 46E/BusLaw 52 (Bus Law & Taxation)	3
OM 48E (Office Systems Admin)	3
OM 50 (Pract - OJT - 200 hrs)	4
FA 51 (Arts & Music Appreciation)	3
Foreign Language	3

Total 22

# BACHELOR OF BUSINESS in COMPUTER APPLICATIONS

## First Year

<b>First Semester</b>	<b>Units</b>
BC 11 (Basic Comm 1)	3
CS 11 (Computer & Society)	3
CS 13 (Basic Comp Prog Algo)	3
Bus Sec 11 (Fund of Col Type 1)	3
Bus Math 11/12 (Math of Invest)	3
Math 11 (Col Algebra)	3
Rel 11 ( Old Test Message)	3
Socio 11 R ( Intro to Socio)	3
P.E. 11 (Basic Phy Ed)	2
NSTP 1	3
<b>Total</b>	<b>26</b>
<b>Second Semester</b>	<b>Units</b>
BC 12 (Basic Corn II)	3
CS 16 (Comp Prog I-Visual Basic)	3
CS 18 (Data Structure)	6
Mgt 11/12 (Fund of Mgt)	3
Philo 31 (Intro to Logic)	3
Math 12 (Plane Trigo)	3
Rel 22 (New Test Message)	2
P.E. 12 (Basic Phy Ed)	2
NSTP 2	(3)
<b>Total</b>	<b>26</b>

## Second Year

<b>First Semester</b>	<b>Units</b>
Acctg 1 (Basic Acctg 1)	3
CS 21 (Computer Prog II)	3
CS 23 (File Org & Process)	3
Math 25CS (Analytic Geo/Calcu 1)	3
Physics 45 (Gen Physics 1)	4
Bus Math 21 (Bus Stat)	3
Speech 11 (Basic Spch Com)	3
P.E. 21 (Basic Phy Ed)	2
<b>Total</b>	<b>24</b>
<b>Second Semester</b>	<b>Units</b>
Acctg 2 (Basic Acctg 2)	3
CS 26 (Digital Logic Design)	3
CS 28 (Operating System)	3
Psych 11 (Gen Psych)	3
Chem 21 (Chem & Its Application)	3
Math 26CS (Analy Geo/Calcu 11)	3
Physics 46 (Gen Physics II)	4
P.E. 22 (Basic Phy Ed)	2

Total		24
<b>Third Year</b>		
<b>First Semester</b>		<b>Units</b>
CS 31 (Database System)		3
CS 33 (Business Programming)		3
CS 35 (Sys Analy & Design)		3
CS 37 (Acctg for Comp Sci)		3
Mgt 23 (Prin of Mktg)		3
Econ 21 (Intro to Econ w/ LR)		3
BC 25 (Res Wrtg in the Disc)		3
Physics 47 (Optics & Mod Phys)		3
Total		24
<b>Second Semester</b>		<b>Units</b>
CS 40 (Programming Language)		3
CS 42 (Business Info System)		3
CS 46 (Software Design & Dev't)		3
CS 48 (Visual Studio.Net)		3
Mgt 50 (Business Research)		3
Mgt 78 (Bus Ethics & Social Resp)		3
Hist 41 (Rizals Life & Works)		3
Lit 21 (Litt of the Phils)		3
Total		24
<b>SUMMER</b>		
Practicum (On-the-Job-Training)		6
<b>Fourth Year</b>		
<b>First Semester</b>		<b>Units</b>
CS 49 (Compiler Design)		3
CS 50 (CS Elective 1)		3
CS 53 (CS Elective 2)		3
CS 55 (Data Communication)		3
CS 57 (Thesis)		3
Mgt 53 (Human Resource Mgt)		3
Fil 13 (Siring ng Pakikipagtalas)		3
Rel 61 (Christian Ethics)		3
Total		24
<b>Second Semester</b>		<b>Units</b>
CS 60 (CS Elective 3)		3
CS 61 (CS Elective 4)		3
CS 62 (Micropro w/ Assembly Lang)		3
Fin 50 (Intro to Short-term Fin & Analy of Fin State)		3
Fil 24 (Panitikang Pilipino)		3
Pol Sci 51 (Phil Nat'l Govl & New Constitution)		3
Hist 52 (Phil History)		3
Socio 63 (Curr Issues &Contemp Nat'l Dev't)		3
Total		24

## **Course Description**

### **ACCOUNTING**

#### **1 BASIC ACCOUNTING 1**

**3 units**

This course is designed to meet the basic needs of students other than those enrolled in the degree of Bachelor in Business Administration. It covers the complete bookkeeping process up to and including the preparation of financial statements for a single proprietorship business enterprise. The students will be equipped with adequate knowledge, practices, techniques on systems generally used and accepted in recording business transactions.

#### **2 BASIC ACCOUNTING 2**

**3 units**

This course is a continuation of Accounting 1 and will deal with transactions, financial statements and problems peculiar to partnerships and corporations. Students are encouraged to look at partnerships and corporations as beneficiaries of opportunities and resources of society. Therefore, students are trained so that in recording and reporting the activities of these organizations, they must observe not only accounting standards but ethical and moral considerations as well. Prerequisite: Acctg 1.

#### **12 FUNDAMENTALS OF ACCOUNTING I**

**6 units**

This course is designed to meet the needs of accounting education of all business students, regardless of their field of major study. The transactions and accounting problems for a single proprietorship provide the setting for discussion. Topics include the nature and objectives of accounting, fundamental accounting relationships, ledger and trial balance, journals including special and multi-column journals, posting to accounts, the accounting cycle, systems and controls, sales and cash receipts, purchases and cash payments, payrolls, sales taxes, periodic summary, notes and interest, deferrals and accruals, receivables, taxes, periodic summary, notes and interest, deferrals and accruals, receivables, merchandise inventory, plant assets and preparation of simple financial statements of a proprietorship.

Students are reminded to practice Christian values and use accounting as a tool for reporting one's obligations to the government, the community and other parties. Prerequisites: Math 11, Bus Math 11.

#### **21 FUNDAMENTALS OF ACCOUNTING II**

**3 units**

A continuation of Fundamentals of Accounting I. Transactions, financial statements and accounting problems peculiar to partnerships and corporations are discussed. Topics include accounting concepts and principles, partnership organization, operation and liquidation; corporate organization and formation; capital stock, earnings and dividends, long-term investments and obligations, income taxes and their effects on business decisions, and preparation of simple financial statements of a partnership and corporation. Students must look at partnerships and corporations as beneficiaries of opportunities and resources of society. Therefore, students are trained so that in recording and reporting the

activities of these organizations, they must observe not only legal and accounting standards but ethical and moral considerations as well. Prerequisite: Acctg 12.

**22 MANAGERIAL ACCOUNTING** **3 units**

This course is designed for all business students with the end in view of helping them prepare for managerial positions. It includes a study of ways by which accounting information may be accumulated, synthesized, analyzed, and presented in relation to the specific problems and decisions in planning and controlling business operations. Among the topics covered are the nature and objectives of management accounting, analysis of financial statements, costing for products or unit costing, variable and full costing, the price level problem, profit planning, budgeting, and cost estimation and control. The course guides students to use management accounting in promoting the interest of both the business entity and the consumers. Prerequisite: Acy 21.

**26 SIMPLIFIED COST ACCOUNTING** **3 units**

This course covers accounting theory and practice. Among the topics included are accounting problems of a manufacturing company, specifically accounting for and control of materials, labor and overhead. Theory is blended with practice to enrich the learning process. The course inculcates optimizing the use of resources by an individual or entity as a Christian steward. Prerequisite: Acy 21

**ACCOUNTANCY**

**11 FUNDAMENTALS OF ACCOUNTING I (same as Acctg 12)** **6 units**

**12 FUNDAMENTALS OF ACCOUNTING II (same as Acctg 21)** **3 units**

**Prerequisite: Acy 11**

**21 FINANCIAL ACCOUNTING I** **6 units**

This course is designed for the accounting major who has completed basic accounting studies. It involves a comprehensive study of the foundations and basic framework of financial theory and the principles, rules and methods applicable to the measurement, control and reporting of all assets and equities of the firm. Emphasis is laid on both understanding the logic and reasoning underlying accounting principles as well as their application to problem situations. Topics include accounting concepts, principles, objectives; review of the accounting cycle, preparation of the basic financial statements (balance sheet, income statement, and statement of cash flows); cash, receivables, inventories, investments, plant assets, intangible assets and asset revaluations. Students are informed as well that those managing and accounting for business assets must assume the role of stewards of resources which must promote the interest of business and society. Prerequisite: Acy 12.

**22 FINANCIAL ACCOUNTING II** **6 units**

A continuation of Acy 21. Topics include current liabilities, long-term liabilities, and owners' equity; leases, complexities in revenue recognition, deferred income taxes, pension plans, earnings per share, and financial statement analysis. The



course inculcates in the students the concept that the firm's resources must be harnessed to promote the betterment of society. Prerequisite: Accy 21.

**51 and 56 COST ACCOUNTING I and II**

**6 units**

These courses cover accounting theory and practice. Among the major topics included are accounting problems of a manufacturing company, specifically accounting for and control of materials, labor and overhead; distinction between cost and non-cost accounting systems; job order cost accounting and process cost accounting; special problems in material costing -- scrap, waste, defects, spoilage, etc. Theory is blended with practice so that the students acquires a broad understanding of the basic principles of cost accounting as well as the ability to solve cost accounting problems. The course stresses the idea that cost control and analysis are important in order to enhance the profitability of the firm, thereby enabling the firm to perform its social responsibility. Prerequisite: Accy 22.

**52 MANAGEMENT ACCOUNTING (same as Acctg 22)**

**3 units**

Prerequisite: Accy 22.

**53 and 54 ADVANCED ACCOUNTING I and II**

**6 units**

Theory and problems relating to combinations and expansions of business enterprises. Topics covered: joint ventures and partnerships, agencies, domestic and foreign branch accounting; installment sales, consignment sales, foreign exchange rates and fluctuations, corporate combinations, and consolidated financial statements. The idea of solving these complex accounting problems must observe Christian principles and the highest ethical standards. Prerequisite: Accy 22.

**71 GOVERNMENT ACCOUNTING**

**3 units**

This is a course in government accounting and auditing as applied to institutions, like schools, colleges, universities and hospitals, with the end in view of preparing the students for Christian stewardship of resources and obligations of non-profit organizations, and for responsible positions in the government, in hospitals or in educational institutions. Prerequisites: Accy 54 and 56.

**75 and 76 MANAGEMENT SERVICES I and II**

**6 units**

These courses intend to prepare the accounting major for a more active role in management affairs. It considers the principles and practices involved as well as the problems that will be encountered by the accountant as he or she assumes the dual role of constructionalist and analyst of financial records and of management consultant. Topics covered include basic concepts of management advisory services, cost estimation and control, profit planning, accounting data for managerial decisions, capital investment decisions, managerial control and decision making in decentralized operations, project feasibility studies, and advanced budgeting. Accounting is a very valuable tool of management to enable it to make effective decisions. However, the growth and success of a firm must be considered as an opportunity to serve the society better. Prerequisites: Accy 54

and 56.

### **73 and 74 AUDITING (Theory and Problems)**

**9 units**

A course in auditing intended to provide the students with a background on audit concepts, objectives and principles and the responsibility of the auditor. Topics covered are the nature and functions of internal and external audits; the Revised Accountancy Law; audit reports; auditing standards; professional ethics; internal control; nature, classification, sources and evaluation of audit evidence; audit techniques, theoretical discussion of audit problems, internal auditing questionnaires and audit working papers. It involves advanced studies on audit objectives, internal control, audit procedure and working papers application to the examination of assets, liabilities, owner's equity, income and expense accounts of a business enterprise, and the preparation of an audit report by an external auditor. These courses deals mainly with the theoretical and philosophical aspects of auditing, and emphasizes the practical aspects, such as solving practical auditing problems, preparation of working audit papers and audit reports. Ethical practice in auditing is strongly emphasized.

Prerequisites: Accountancy 54 and 56.

## **BUSINESS MATHEMATICS**

### **11/12 MATHEMATICS OF INVESTMENT**

**3 units**

This course gives the student training in the essentials of Mathematics of Investment. Topics include payroll computation, business data presentation using graphs, interest computation, discount computation, depreciation, bank reconciliation and the preparation of simple financial statements. Honest and responsible dealings with clients and other people are emphasized here.

### **21 BUSINESS STATISTICS**

**3 units**

This second course in the Business Mathematics series continues the progressive build-up of the student's mathematical skills with special emphasis on business statistics. Topics include: statistical presentation, business data description through measures of locations and viability, probability sampling distributions, analysis of variance, chi-square analysis, time series analysis, test of hypothesis, etc. The student's mathematical skill is built up with the stress on accuracy, honesty, and responsible presentation of business data. Prerequisites: Bus Math 11, Math 11, Mgt 12.

### **22 QUANTITATIVE TECHNIQUES**

**3 units**

This third course in the Business Mathematics series is intended for students to understand the application of quantitative methods to decision-making in business. Topics include: concepts of trigonometry, matrix algebra, maximal flow problem, games and strategies, Markov analysis, pricing theory, review of probability distributions, forecasting and inventory. Equipped with quantitative tools, sound business decisions should not only be based on quantitative analysis but more importantly, Christian conviction and principles. Prerequisite: Bus Math 21.

**23 INTRODUCTORY CALCULUS AND ANALYTIC GEOMETRY FOR BUSINESS** **3 units**

An introduction to the fundamental concepts of analytic geometry and calculus with emphasis on their application as decision-making tools in management and business-related problems. The course covers three major areas: Analytic Geometry, Differential Calculus and Integral Calculus. Prerequisite: Bus Math 22.

**COMPUTER**

**CISB I COMPUTERS AND INFORMATION SYSTEMS IN BUSINESS - PART I** **3 units**

This course reinforces previously learned basic accounting principles and the impact of computerization on accounting systems. It provides an introduction to computerized accounting systems and how they are developed. The course discusses the systems development life cycle and the considerations and activities involved. It also provides an introduction to typical profiles of computerized accounting systems. Using computer-aided practice sets, the students goes through sample computerized accounting systems, e.g. Accounts Receivable, Accounts Payable and General Ledger, thereby giving him a better appreciation of how computerized accounting systems work. The course also provides an overview on the applications of computers in cost and management accounting. Prerequisites: Comp Fund I and II, Senior Standing.

**CISB I COMPUTERS AND INFORMATION SYSTEMS IN BUSINESS - PART II** **3 units**

This course discusses the impact of computers on the system of internal control and on the auditor's study and evaluation of internal control. Prerequisite: CISB I.

**COMP FUND I COMPUTER FUNDAMENTAL I** **3 units**

This course introduces students to computers and electronic data processing. Topics include history of computer development, basic data processing cycle, parts and functions of a computer, number systems, operating systems, flowcharting and introduction to programming. Prerequisites: Bus Sec 11 and 12.

**COMP FUND II COMPUTER FUNDAMENTAL II** **3 units**

This course builds on Computer Fundamentals I and basically calls for mastery of selected software applications. The student will learn how a wide variety of actual office applications may be handled advantageously through the use of Personal Computers. The concept and application of Management Information Systems is also included in this course. Prerequisite: Comp Fund I.

**COMPUTER SCIENCE**

**CS 11 COMPUTER AND SOCIETY** **3 units**

**CISB I COMPUTERS AND INFORMATION SYSTEMS IN BUSINESS - PART II** **3 units**

This course discusses the impact of computers on the system of internal control and on the auditor's study and evaluation of internal control. Prerequisite: CISB I.

**COMP FUND I COMPUTER FUNDAMENTAL I** **3 units**

This course introduces students to computers and electronic data processing. Topics include history of computer development, basic data processing cycle, parts and functions of a computer, number systems, operating systems, flowcharting and introduction to programming. Prerequisites: Bus Sec 11 and 12.

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**COMPUTER SCIENCE**

**CS 11 COMPUTER AND SOCIETY** **3 units**

This course aims to acquaint the students with the basic computer concepts and some common computer applications. It covers the topics of computer history, classifications, hardware and software, number systems, and the important components and functions of a computer and its role in society. The students are encouraged to use their knowledge in computer operations for the betterment of society.

**CS 13 BASIC COMPUTER PROGRAMMING AND ALGORITHMS**

**3 units**

Students will become acquainted with some program design tools such as flowcharts and pseudo codes. With these tools, designs using a programming language. Topics will include introduction to problem solving, a study on a language's simple data types, creating formulas, and developing programming techniques.

**CS 16 COMPUTER PROGRAMMING I**

**3 units**

A course in Modular Programming which uses the Pascal Languages as a problem-solving tool. Topics include the stages of program development, programming in modules using Procedures and Functions, graphics and documentation.

**CS 18 DATA STRUCTURES**

**3 units**

A study of simple and complex data structures. Topics include single/one dimensional arrays, records, stacks, queues and link lists.

**CS 21 COMPUTER PROGRAMMING II****3 units**

This course deals with the use of structural Pascal data types such as records, arrays and sets. Also includes thorough coverage on the utilization of secondary storage from program data through the creation of text files and binary files.

**CS 23 FILE ORGANIZATION AND PROCESSING****3 units**

Students are exposed to the various file-handling techniques via case projects. Case studies include binary search linked lists and hashing.

**CS 26 FUNDAMENTALS OF COMPUTER ORGANIZATION****3 units**

Introduces the students to the organization and structure of the major hardware components of a computer, the mechanics of information transfer and control within a computer system are presented here.

**CS 28 OPERATING SYSTEMS****3 units**

Principles and design philosophies of operating systems are discussed here. Topics include process and storage management, deadlocks, synchronization, interrupt, paging, segmentation, file systems, resource allocation, protection and reliability, processor scheduling and performance analysis. Students will also be writing programs that stimulate these concepts.

**CS 31 DATABASE SYSTEM****3 units**

The course deals with the organization of the major types of database systems. Topics include: goals of data management, data definition, retrieval, manipulation and report generation, security, integrity, privacy measures, file data, and storage organization.

**CS 33 BUSINESS PROGRAMMING****3 units**

This course deals with structured programming using the COBOL language. It covers topics from the fundamentals of COBOL to designing high-level programs.

**CS 35 SYSTEMS ANALYSIS AND DESIGN****3 units**

Students are exposed to the various stages in the systems analysis and systems design. Topics include requirement analysis, assessing data processing alternatives, output specifications and file specifications.

**CS 37 ACCOUNTING FOR COMPUTER SCIENCE****3 units**

The course introduces the different business systems such as payroll, inventory, accounts payable and accounts receivable. The students will also be programming accounting software using dBASE III+.

**CS 40 PROGRAMMING LANGUAGES****3 units**

A course that deals with the comparative study of programming languages. Topics include history, syntax, procedures, parameters, data types, scope, and applications. Sample programs from several languages are examined here.

applications. Sample programs from several languages are examined here.

**CS 42 MANAGEMENT INFORMATION SYSTEM 3 units**

A study of information as a comparative advantage in the business world through the use of this information systems. DPS, MIS, Real-time, and Expert systems by providing information for supporting operations and decision making functions.

**CS 46 SOFTWARE DESIGN AND DEVELOPMENT 3 units**

Various stages in producing the steps of instructions for the computer are discussed here, with emphasis on the production of quality software. Topics include program planning, costing, program translation, debugging, testing and documentation.

**CS 48 VISUAL FOXPRO 3 units**

This course deals with Visual FoxPro v.5. Topics cover procedural and object-oriented programming techniques. It uses forms, menus, toolbars and classes that make up the interface of a VFP application.

**CS 49 STATISTICAL COMPUTING 3 units**

This is an advanced course on statistics. It covers topics from planning the study, comparative experiments, factorial experiments, and quality control, to life testing. The course also introduces various statistical software to aid the computing process.

**CS 50 COMPUTER AIDED DRAFTING/DESIGNING 3 units**

Students are exposed to tools for integrated design and modeling ranging from machine components, consumer products to building structure. This course uses an object-oriented approach on two dimensional drafting and designing.

**CS 53 DIGITAL DESIGN 3 units**

An introductory course that deals with the fundamentals of digital circuits and other logic functions and devices. This also includes the study of number systems. Boolean algebra and combinational logic circuit principles.

**CS 55 DATA COMMUNICATIONS 3 units**

This course introduces the fundamentals of data communication and the techniques that are used to achieve the reliable transfer of data. It also covers the interface standards and protocols of various computer networks.

**CS 57 THESIS PART I 3 units**

This is the first part of the Thesis course. Individuals prepare their thesis proposals which centers on a business application system. The student is expected to submit at least the first four chapters of his approved proposal.

**CS 60 THESIS PART II 3 units**

This is the highlight of the Thesis course. Here, the Thesis is fully developed, with the oral defense and the submission of a running program as the culminating activity. Students cannot graduate without passing this course.

**CS 61 C PROGRAMMING****3 units**

This course deals with programming using the C language. It covers topics from the fundamentals of C to designing and writing simple programs.

**CS 62 MICROPROCESSOR WITH ASSEMBLY LANGUAGE** **3 units**

A study of microprocessor organizations and structures, business standards, microprocessor programming and interfacing techniques. This course also includes low-level programming using Assembly language.

**ENTREPRENEURSHIP****21 ENVIRONMENTAL ANALYSIS****3 units**

The entrepreneur and businessman have social responsibilities anchored on their roles as pillars of economic development. Along this line of thinking, the students in this course will examine opportunities and threats that abound in our business environment. They will be trained to critically look into environmental variables that impinge on the entrepreneur's recognition of business opportunities and threats. Students will be taught how to scan the environment, review economic indexes, relate with socio-cultural changes, and evaluate domestic and international events as a prelude to generating entrepreneurial ideas. In training the students to examine business opportunities, the course will make sure that the orientation will be nurtured by the ideals of Christian faith. Prerequisite: Econ 22.

**50 BUSINESS RESEARCH****3 units**

The course is designed to expose the students to the changing demands of the different functional areas in business. Primarily, it aims to provide the students with first-hand experience on how research studies are made. Familiarization with the research process will be carried out through a thorough discussion of topics like the role of research in business, its nature and importance, the different research methods and procedures, etc. The construction of a research proposal is required to serve as a guide in the final conduct of a research study. The course also serves as an opportunity for future decision-makers to look into the depths of research undertakings and recognize them as indispensable tools for survival and growth. Prerequisites: Bus Math 22, Eng 27.

**51 PRODUCTION AND OPERATIONS MANAGEMENT****3 units**

The course covers the techniques, problems and decision-making processes involved in the production of goods and services and in the operation itself. Topics include the content and design of the production system, production specifications, methods, standards, and process design, control of the production system, forecasting, production planning and control, inventory management, procurement schedule, quality control and cost control. It will also include tools in decision making such as PERT-CPM, break-even analysis, time and motion studies, etc. Adequate consideration is given to man's responsibility in harnessing God's creation and maximizing productivity in the production activity. Man's stewardship of God given resources should be given highlight. Prerequisites: Mgt

stewardship of God given resources should be given highlight. Prerequisites: Mgt 12, Bus Math 21, Mgt 23

**52 ECONOMIC DEVELOPMENT (same as Econ 56)**

**3 units**

Prerequisite: Econ 22.

**53 HUMAN RESOURCE MANAGEMENT**

**3 units**

The efficient and effective management of human resources is the main thrust of the course. Topics include policies and practices conducive to good relations with employees, effective and efficient human resource utilization, operative functions such as procurement, development, compensation, integration, maintenance and separation of employees. How to best manage human resources in the light of their being created in God's image and likeness, thus affording dignity and respect to man, are essential topics in the course. Prerequisite: Mgt 23.

**56 MARKETING MANAGEMENT**

**3 units**

This course has to do with the application of the fundamental principles of management -- planning, organizing, staffing, directing and controlling -- within the marketing subsystems of the firm and the interface with the firm's other functional subsystems. The emphasis is on marketing strategy, rather on marketing operations per se. Marketing strategies, when designed and pursued, should consider Christian values and principles, such as the creation of balanced benefits for all sectors of society and the practice of marketing activities with a sense of social responsibility and service. Prerequisite: Mgt 23.

**71 HUMAN BEHAVIOR IN ORGANIZATION**

**3 units**

This course focuses on factors which influence the behavior of management and employees in the organization. It covers areas such as motivation, morale, the leadership role, participation and its development, managing change and conflict, organization structures and dynamics, communication and group processes, and others. The course also requires group dynamics. The discussion includes man as a special creation of God, gifted with talents and faculties that will enable him to develop himself and others to create a better place of work and a more humane world. Prerequisites: Entrep 51 and 53.

**72 BUSINESS POLICY AND STRATEGY**

**3 units**

The course is an exposition of the basic nature and character of top management decision making. It involves the analysis, formulation and implementation of corporate policies and strategies through integrated case studies. It requires the application of basic concepts and principles covered in the various functional areas of business management. The development of the character of a Christian worker/manager is given emphasis particularly in making business decisions. Strategies and policies formulated are also examined as to the extent of the Christian/Biblical focus. Prerequisite: Senior Standing.



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### **73 ENTREPRENEURSHIP**

**3 units**

The objective of the course is to develop business owners, not employers. Thus it covers topics such as the role of entrepreneurs in the economic development of a community or country, achievement motivation to develop entrepreneurial capacity, opportunity identification, application of business principles especially in the setting up and operation of one's own business. The course will inculcate Christian values and traits -- how the student might prepare himself to become an ethical business owner and succeed in his operations as well as through honest and responsible endeavors. Prerequisites: Entrep 50, 51, 53, Fin 51, 52.

### **74 ENTERPRISE PLANNING AND DEVELOPMENT**

**3 units**

This course sees through the problems in planning and initiating a business enterprise. It includes general guides in charting the direction of an enterprise, its corporate vision and strategy, the preparation of corporate feasibility studies, information on Philippine business and laws relevant to the project, as well as tools such as PERT, discounting cash flow, rate of return or present value principles as they apply to the management, production and financial studies portion of initiating or founding a business firm, discussion should include Biblical concepts of business honesty/integrity, concern for one's fellowmen, social responsibility, maximization in the use of resources, and awareness of one's role as God's steward. Prerequisites: Entrep 50, 51, 52, 53, Fin 52.

### **75 SALESMANSHIP**

**3 units**

Involves sales techniques and methods which will give students the foundations for future careers in selling. Topics include the salesman's responsibilities, consumer's motivation, product knowledge, as well as a step-by-step insight into the selling process itself. The course trains students to observe and promote ethical standards in selling. Lectures guide's students that while selling are a business activity it must be done with concern for others. Experienced salesmen are also invited to share practical insights in the field of selling. Prerequisite: Mgt 23.

### **78 BUSINESS ETHICS AND SOCIAL RESPONSIBILITY**

**3 units**

This course examines the conduct, behavior and judgment in business according to the ethical, moral, and social environment. This course will review the philosophical background of business ethics and will examine the role of business enterprises and people in business within the context of Christian doctrines and faith. Among others, the following topics will be covered: ethical problems and approaches in providing service to customers; ethical problems and approaches in a competitive environment; ethical problems and approaches in price and wage determination; laws relating to business ethics; and corporate business practices which are nurtured by the Christian faith. Prerequisite: Senior Standing.

which are nurtured by the Christian faith. Prerequisite: Senior Standing.

**80 SEMINAR IN ENTREPRENEURSHIP WITH LOCAL STUDY MISSION** **3 units**

The course is intended for graduating Entrepreneurship majors. Students will be exposed to the actual world of business through seminars and actual company visits and studies. The first portion of the course will review the essentials in business, following a series of seminars involving successful entrepreneurs who will be representing different industries. The resource speakers (entrepreneurs) will share their experience such as how they started their business, what problems they encountered in business and how they solved/overcame these problems, and what suggestions/tips they can give to prospective entrepreneurs. In addition, an educational field trip is required to study entrepreneurial undertakings. Prerequisite: Senior Standing.

**GENERAL BUSINESS**

50 BUSINESS RESEARCH (same as Entrep 50) **3 units**  
Prerequisites: Bus Math 22, Eng 27.

51 PRODUCTION AND OPERATIONS MANAGEMENT (same as Entrep 51) **3 units**  
Prerequisites: Mgt 23, Bus Math 22.

52 ECONOMIC DEVELOPMENT (same as Econ 56) **3 units**  
Prerequisite: Econ 22.

53 HUMAN RESOURCE DEVELOPMENT (same as Entrep 53) **3 units**  
Prerequisite: Mgt 23.

56 MARKETING MANAGEMENT (same as Entrep 56) **3 units**  
Prerequisite: Mgt 23

71 HUMAN BEHAVIOR IN ORGANIZATION (same as Entrep 71) **3 units**  
Prerequisites: Gen Bus 51 and 53.

72 BUSINESS POLICY AND STRATEGY (same as Entrep 72) **3 units**  
Prerequisites: Senior Standing.

73 ENTREPRENEURSHIP (same as Entrep 73) **3 units**  
Prerequisites: Gen Bus 50, 51, 52, 53, Fin 51, 52.

74 ENTERPRISE, PLANNING AND DEVELOPMENT (same as Entrep 74) **3 units**  
Prerequisites: Gen Bus 50, 51, 52, 53, Fin 52.

## PRACTICUM

### **I ACTUAL BUSINESS EXPOSURE AND PRACTICES I 3 units**

The course is an appropriate vehicle through which business students are provided with sufficient exposure to actual practices and conditions in business and industries to give greater relevance to the theories and principles learned in the classroom. The course may include a continuing education through programmed lectures, seminars, workshops, plant visits, researches and the like and an internship/apprenticeship arrangement with cooperating firms and offices. The exposure and experience of the student are being evaluated for their relevance in the development of a Christian business manager/entrepreneur. Prerequisite: Senior Standing.

### **II ACTUAL BUSINESS EXPOSURE AND PRACTICES II 3 units**

A continuation of Practicum I but involves more sophisticated and specific management aspects as in the case of internship/apprenticeship or the undertaking of an actual business enterprise or entrepreneurial venture. The course includes evaluation of exposure and experience in the light of their relevance in the development of a Christian business manager, worker, or entrepreneur. Prerequisite: Practicum I.

## BUSINESS AND COMMERCIAL SECRETARIAL

### **BUS SEC 11 FUNDAMENTALS OF COLLEGE TYPEWRITING I 3 units**

Skill building on manual or electronic typewriter, development of accuracy and speed and judgment in setting up business forms, manuscripts and reports for personal use and to satisfy formal business requirements. Typewriting courses demand seriousness in skill development because Christian teachings encourage the sharing of one's gifts and talents.

### **BUS SEC 12 FUNDAMENTALS OF COLLEGE TYPEWRITING I 3 units**

This course is a continuation of Fundamentals of College Typewriting I. Prerequisite: Bus Sec I.

### **COM SEC 1 FUNDAMENTALS OF COLLEGE TYPEWRITING I (same as Bus Sec 11) 5 units**

### **COM SEC 2 FUNDAMENTALS OF COLLEGE TYPEWRITING II (same as Bus Sec 12) 5 units**

### **COM SEC 3 ADVANCED COLLEGE TYPEWRITING 5 units**

Development of a high degree of accuracy in organizing, composing and tabulating reports, statistical materials for typing and other input for data processing. Prerequisite: Com Sec 2.

**COM SEC 4 PRACTICUM****3 units**

A course in actual office practice where the skills in typewriting, dictation, transcription, filing and other basic secretarial skills are practiced in an actual business setting. At least 200 hours of actual attendance are required. Prerequisite: Com Sec 3.

**COM SEC 11 FUNDAMENTALS OF SHORTHAND I****5 units**

A language arts approach to teaching shorthand principles and skills in reading.

**COM SEC 12 FUNDAMENTALS OF SHORTHAND II****5 units**

Beginning transcription: Development of writing and transcribing skills. Prerequisite: Com Sec 11.

**COM SEC 21 TRANSCRIPTION****5 units**

Development of a high degree of speed and accuracy in writing, transcribing, editing and producing mailable correspondence, reports, and manuscripts.

**COM SEC 22 ADVANCED TRANSCRIPTION****5 units**

Special techniques in adapting basic shorthand principles for legal, medical, or newswriting purposes. Prerequisite: Com Sec 21.

**MANAGEMENT 52 OFFICE AND INFORMATION MANAGEMENT****3 units**

Comprehensive presentation of planning office work, selection and training of personnel, labor saving appliances, practices in organization, operation, and control of a modern business office. Prerequisite: Mgt 11

**PDPR (PERSONALITY DEVELOPMENT AND HUMAN RELATIONS)****3 units**

The complexities of living in an age characterized by rapid material expansion, family mobility, and record-breaking growth of population makes human relations increasingly complex and extremely difficult to achieve at a time when these relationships are more and more necessary for personal career and business success.

This course covers the theory and practical application through lectures, demonstrations, and actual experiencing of the basic components of personality and interpersonal relationship skills. It is believed that when one has self-confidence, concentration can be focused on other around and in making the world a better place.

**SEC PRAC 1 BASIC COMMERCIAL AND CLERICAL SKILLS****3 units**

Designed to teach the student basic secretarial skills: proper use of the telephone, filing and records keeping, mailing and correspondence know-how

overall public relations. Aims also to develop a well-rounded secretarial personality with the personal qualities and characteristics that make for a useful member of any management team.

### **TYPING 1 TYPEWRITING FOR BEGINNERS**

**Non-credit**

This is a non-credit course apart from the business curriculum for students enrolled in other colleges who want to develop their skills in typing and operating a manual typewriter. Emphasis on speed, accuracy, manuscript and report typing for personal use, are some of the advantages a student can benefit from. This prepares the students for computer courses.

## **BUSINESS LAW**

### **52 INTEGRATED LAW I**

**3 units**

An introductory course for non-accounting majors. Students are taught Christian values in implementing obligations and contracts once they are exposed to the business world or even at present business environment. Prerequisite: Junior Standing.

### **54 OBLIGATIONS, CONTRACTS AND SALES**

**3 units**

Introduction to business law, designed for Accounting majors to provide students a study on the laws governing the obligations and contracts, agency, sales and other business transactions, with emphasis on fundamental principles on origin of civil and commercial contracts, obligations and its modifications, modes of extinguishing obligations and contracts, pursuant to the CBA Educational Philosophy: "Service to others nurtured by the ideals of Christian faith." Prerequisite: Junior Standing.

### **73 INTEGRATED LAW II**

**3 units**

Students are directed to know the importance of adherence to Christian ethics and standards in the study of negotiable instruments, warehouse receipts and other instruments. Prerequisite: Bus Law 52.

### **74 INTEGRATED LAW III**

**3 units**

The value of integrating the Christian spirit and vision will be included in the teaching or formation of partnership and corporation as well as its purposes in the community where they are located. Prerequisite: Bus Law 73.

### **77 NEGOTIABLE INSTRUMENTS, INSURANCE AND OTHER SPECIAL CONTRACTS**

**3 units**

This course is designed for Accounting majors. A study of legal bases of and incidents arising from the use of negotiable instruments, warehouse receipts, and other credit instruments, and a study of the other special contracts: lease, loan, deposit pledge, mortgage and antichresis, including a general study on the Law of Insurance. Prerequisite: Bus Law 54.

**78 PARTNERSHIP, CORPORATION AND INSOLVENCY 3 units**

Law on business organizations and other forms with emphasis on the laws on partnerships and corporations, the Securities and Exchange Commission and Securities Act, and the law on insolvency. Prerequisite: Bus Law 77.

**TAXATION**

**71 BUSINESS TAX 3 units**

A study of general principles of taxation and its constitutional aspects; Local Government Code; tax administration, national taxation, including income tax, estate and donor's tax and other taxes; to include a brief analysis of taxation involving revenue taxes in business enterprises, cooperatives, profit-making activities.

**72 INCOME TAX AND TAX CONSCIOUSNESS 3 units**

Internal revenue taxation, based on the National Internal Revenue Code of 1977 as amended. Presidential decrees and related laws and jurisprudence. Computation of Individual and corporate income taxes, and other pertinent provisions of internal revenue taxes. Includes the teaching of Christian precepts of meeting the social obligations of paying taxes due to the government.

**ECONOMICS**

**21 INTRODUCTION TO ECONOMICS WITH LAND REFORM 3 units**

An introductory course in Economics which acquaints the students with various economic principles and designed to enable them to appreciate more fully the important function of the individual in an economic society.

This course discusses the meaning and significance of economics: the nature of economic problems, the quantitative approaches in solving economic problems and the economic setting in Philippine conditions. Topics on land reform will also be taken up.

Christian values will be emphasized as major contributors to the economic well being of the individual and society as a whole. Prerequisite: Math 11.

**22 MICROECONOMICS 3 units**

A study of the economic behavior of individual decision-making units such as consumers, resource owners and business firms in a free and mixed enterprise.

The course introduces the basic principles of microeconomics analysis: supply and demand, price determination, consumer choice, principles of production, perfect and imperfect competition, resource allocation, income and product distribution, equilibrium and welfare.

The topics will revolve around the concepts concerning the flow of goods and services from business firms to households, the composition of such a flow and how the prices of goods and services in the flow are determined. It also includes the flow of services of economic resources from resource owners

includes the flow of services of economic resources from resource owners to business firms, the particular use into which those resources flow and how the prices of these resources are determined.

Because every economy operates with limited resources, fairness, equity and honesty, must be highlighted in dealing with the economic question of what to produce, how to produce and for whom to produce. Prerequisite: Econ 21.

## **51 MACROECONOMICS**

**3 units**

This course is concerned with the behavior of the economy as a whole -- booms and recessions, the economy's total output of goods and services, the rates of inflation and unemployment, the balance of payments, and exchange rates.

To study the overall performance of the economy, the class discussion focuses on the economic behavior and policies that affect the performance: consumption and investment, the determinants of changes in wages and prices, monetary and fiscal policies, the money stock, interest rates, the national debt.

Because macroeconomics deals with the major and basic economic issues, the students are trained to be critical in their analysis and apply the theory to practice. In the course of class discussions, social responsibility, social concern and justice are emphasized. Prerequisite: Econ 21, 22.

## **56 ECONOMIC DEVELOPMENT**

**3 units**

This course revolves around the concepts and theories of economic growth and development. The students are exposed to the different economies of the world and are asked to critically analyze the factors that contribute to the economic growth and development of a country. In the process of classroom discussions, Christian values like hardwork, perseverance, social concern and responsibility will be emphasized.

## **FINANCE**

### **50 INTRO TO SHORT TERM FINANCE AND ANAL FIN STATE**

**3 units**

This course is designed for Senior Business Computer Applications students to allow them to understand basic concepts in financial management. Topics covered here include the three major financial management decisions; i.e.; investment, financing and dividend decision, financial statement analysis, and management of current assets, among others. Prerequisite: Acctg 2

### **51 MONEY, CREDIT AND BANKING**

**3 units**

This course deals with the nature and functions of money, monetary standards, credit and credit instruments, banks and their functions, and principles of commercial banking which include deposits, reserves, loans and liquidity policy. The right attitude and proper values towards money and honest and responsible banking are likewise emphasized in the course. Prerequisite: Econ 22.

### **52 FINANCIAL MANAGEMENT I**

## **52 FINANCIAL MANAGEMENT I**

**3 units**

The course deals with Financial Management in a modern company's development. Among the major topics that will be discussed is centered on investment decisions made by financial managers of corporate funds and the promulgation of the best mix of financing and dividends that determines the overall valuation of the firm.

Other topics that include: management of liquidity and current assets; short, intermediate and long term financing; business combinations as well as financial analysis and control are integral parts of the subject.

The course will be structured to inculcate in the students the ways on how to evaluate the firm's major decisions that would come along with its objective of maximizing shareholders' wealth. Furthermore the subject is aimed to familiarize the students of the ways in which analytical techniques are applied to a variety of problems in financial management and to provide understanding of the environment in which financial decisions are made. Prerequisites: Accy 3, Fin 51

## **54 FINANCIAL MANAGEMENT I – SHORT-TERM CORPORATE FINANCE**

**3 units**

This course, a continuation of Fin. 51, examines the financial theory and objectives of the firm. Topics include policies and practices required to plan and control the sources and uses of a company's fund as well as the formulation, implementation and modification of financial policies. Short-term aspects of finance will be stressed. This covers topics on liquidity and working capital management, operating efficiency and introductory concepts on responsibility and stewardship of God-given resources are emphasized. Prerequisites: Fin 51, and Acctg 21

## **73 FINANCIAL MANAGEMENT II -- LONG-TERM CORPORATE FINANCE**

**3 units**

This course will dwell on decisions arising from the investment, financing and dividend problems of a firm. It is designed to develop some financial craftsmanship, particularly using the corporate decision-maker's or the analyst's point of view. Concepts related to required rate of return, market efficiency, the capital asset pricing model, portfolio theory, capital budgeting and risk analysis, absolute and relative valuation, the arbitrage, and other topics are included. The character-building ingredients of corporate financial management are covered. Critical thinking and application of theory in practice are important considerations in the light of training the student to become a Christian financial manager. Prerequisites: Fin 54, Acctg 22, Econ 51 and Senior Standing.

## **MANAGEMENT**

### **11/12 FUNDAMENTALS OF MANAGEMENT**

**3 units**

An introductory course dealing with the fundamentals of management. It covers the nature and activity in the task areas of Marketing, Finance, Production,



of management: planning, organizing, staffing directing and controlling, and the various principles and concepts involved therein. Throughout the different topics, God-consciousness and the development of a God worker/businessman/manager is the thrust. Students are likewise introduced to the use of case analysis as an exercise in the application of the concepts and principles. Christian values, ethical standards and social consciousness must permeate the analysis of cases.

### **23 PRINCIPLES OF MARKETING**

**3 units**

This course is a study of functions, institutions, principles and processes involved in the flow of goods and services from the producer to the consumer. It covers the four Ps of marketing: Product, Price, Promotion and Place. Factors that influence the consumer and industrial markets including relevant government regulations are likewise covered. In the course of class discussion, the integrity and social responsibility of the marketing personnel are highlighted, and honesty in business transactions is given importance. Prerequisite: Mgt 11/12.

### **50 BUSINESS RESEARCH (also Entrep 50)**

**3 units**

The course is designed to expose the students to the changing demands of the different functional areas in business. Primarily, it aims to provide the students with first-hand experience on how research studies are made. Familiarization with the research process will be carried out through discussion of topics like the role of research in business, its nature and importance, the different research methods and procedures, etc. The course also serves as an opportunity for future decision-makers to look into the depths of research and undertakings and recognize them as indispensable tools for survival and growth. Prerequisites: Bus Math 22, Eng 27, Mgt 23

### **51 PRODUCTION AND OPERATIONS MANAGEMENT (also Entrep 51)**

**3 units**

The course covers the technique, problems and decision-making process involved in the production of goods and services in the operation itself. Topics include the content and design of the production system, production specifications, methods, standards, and process design, control of the production system, forecasting, production planning and control, inventory management procurement schedule, quality control and cost control. It will also include tools in decision making such as PERT-CPM, break even analysis, time and motion studies, etc. Adequate consideration is given to man's responsibility in harnessing God's creation and maximizing productivity in the production activity. Man's stewardship of God given resources should be highlighted. Prerequisites: Mgt 23, Bus Math 22)

### **53 HUMAN RESOURCES MANAGEMENT (also Entrep 53)**

**3 units**

The efficient and effective management of human resources is the main thrust of the course. Topics include policies and practices conducive to good relations with employees, effective and efficient human resource utilization, operative functions such as procurement, development, composition, integration,

nance and separation of employees. How to best manage human resources in the light of their being created by God's image and likeness, thus affording dignity and respect to man, are essential topics in the course. Prerequisite: Mgt 23

**56 MARKETING MANAGEMENT (also Entrep 56) 3 units**

This course has to do with the application of the fundamental principles of management- -planning, organizing, staffing directing and controlling- -within the marketing subsystems of the firm and the interface of the firm's other functional subsystems. The emphasis is on marketing strategy, rather on marketing operations per se. Marketing strategies when designed and pursued, should consider Christian values and principles, such as the creation of Prerequisite: Mgt 23.

**71 HUMAN BEHAVIOR IN ORGANIZATION (also Entrep 71) 3 units**

This course focuses on factors which influence the behavior of management and employees in the organization. It covers areas such as motivation, morale, the leadership role, participation and its development, managing change and conflict, organization structures and dynamics, communication and group processes, and others. The course also requires group dynamics. The discussion includes man as a special creation of God, gifted with talents and faculties that will enable him to develop himself and others to create a better place of work and a more humane world. Prerequisites: Senior Standing.

**72 BUSINESS POLICY AND STRATEGY (also Entrep 72) 3 units**

The course is an exposition of the basic nature and character of top management decision making. It involves the analysis, formulation and implementation of corporate policies and strategies through integral case studies. It requires the application of basic concepts and principles covered in the various functional areas of business management. The development of the character of a Christian worker/manager is given emphasis particularly in making business decisions. Strategies and policies formulated are also examined as to the extend of the Christian/Biblical focus. Prerequisite: Mgt 77, Fin 73, Mgt 73 and Senior Standing.

**73 LEADERSHIP DEVELOPMENT 3 units**

Leadership development is a course leadership enhancement to achieve desired results. As such, it promotes to uncover the individual's potential for leadership, assess his/her leadership styles and develop his/her skills. In addition, major principles and techniques in leadership effectiveness are built into the course to help one learn how to become a successful leader. Prerequisites: Senior Standing.

**77 ENTERPRISE PLANNING AND DEVELOPMENT WITH THESIS 6 units**

This course sees through the problems involved in planning and initiating a business enterprise. It includes general guided in charting the direction of an enterprise, its corporate vision and strategy, the preparation of project feasibility

well as tools such as PERT, discounting cash flow, rate of return or present value principles as they apply to the management, production, and financial studies portion of the project study. Students or group of students are expected to submit a project feasibility study as a requirement of the course. Prerequisite: Fin, Acct 22, Mgt 50, 51, 53, 56, Senior Standing.

**78 BUSINESS ETHICS AND SOCIAL RESPONSIBILITY (also Entrep 78) 3 units**

This course examines the conduct, behavior and judgment in business according to the ethical, moral, and social environment. This course will review the philosophical background of business ethics and will examine the role of business enterprise and people in business within the context of Christian doctrines and faith. Among others, the following topics will be covered: ethical problems and approaches in providing service to customers; ethical problems and approaches in a competitive environment; ethical problems and approaches in price wage determination; laws relating to business ethics; and corporate business practices which are nurtured by the Christian faith. Prerequisite: Senior Standing.

**Faculty & Staff**

**Jane Annette L. Belarmino**

Dean

Associate Professor

Accountancy

**Lachica, Loren Ann C.**

Chair

Instructor

**Cabanag, Cynthia P. - Instructor**

Martinez, Betty Jane Y. - Asst. Prof.

Management

**Montenegro, Ryan C.**

Chair

Assistant Professor

**Bueno, Thelma M. - Asst. Prof.**

**Cuello, Freshtille Mae S. - Asst. Prof.**

**Engcoy, Mirabelle J. - Asst. Prof.**

**Futalan, Gloria G. - Asst. Prof.**

**Remoto, Dina W. - Asst. Prof.**

Economics

**Tejero, Wilma M.**

Chair

Assistant Professor

**Estoconing, Robert A. - Instructor**

Entrepreneurship  
**Lezama, Ma. Stella F.**  
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**Alcano, Josefina S. - Asst. Prof.**  
Office Management  
Roleda, Concesa B.  
Coordinator  
Instructor

**Azuelo, Anabelle P. - Instructor**

Business Computer Application  
**Mangornong, Pearly Mae C.**  
Chairperson  
Instructor

**Lorico, Jennilene V. - Instructor**

**Martinez, Betty Jane Y. - Asst. Prof. Programmer I. Ritche D. Montenegro**