

# ACM College Courses

Management and Department

Ramon V. del Rosario College of Business

De La Salle University

## 1.0 COURSE OVERVIEW

- 1.1 Accounting. Every ACM student enrolls in 9 units of accounting. These are Basic Accounting 1, 2, and 3.
- 1.2 Mathematics. Included in the curriculum of ACM students are an additional 12 units of mathematics. These are algebra, business mathematics, business calculus as well 6 units of statistics.
- 1.3 Marketing. Unlike other non-marketing business students, ACM students are required to take 9 units of marketing. This covers basic marketing, salesmanship, and product management.
- 1.4 Computer Applications. There are two courses in computer applications. The first is a basic computer course while the second is targeting to provide expert level competency in Microsoft word, excel, and powerpoint.
- 1.5 Economics. Students of ACM take 9 units of economics. These are micro-economics, macro-economics, as well as contemporary national and economic development.
- 1.6 Finance. ACM students also take 6 units of finance.
- 1.7 Law. There are 12 units of law covering Obligations and Contracts, Partnerships and Corporations, Business and Income Taxation as well as Sales, Agency, and Bailments.
- 1.8 Management Science. This is a 3-unit course that teaches students how to use quantitative techniques in finding solutions for business problems.
- 1.9 Operations Management. Another 3-unit course that introduces students to the production/operations side of business, where quality and efficiency are critical.

## 2.0 LEARNING OUTCOME

- 2.1 Accounting. Students are expected to get basic knowledge of accounting. They will be able to differentiate the accounting procedures used by the different types of business organization. They will be able to prepare financial statements and interpret accounting information.
- 2.2 Mathematics, Students are able to use mathematical tools and techniques in addressing everyday problems. The subjects offered under this category is meant to enhance the technical skills of students.

- 2.3 Marketing. Subjects under this group are aimed to develop practical selling and marketing skills of students. They will learn both the science and art of marketing.
- 2.4 Computer Applications. This is practical course that enhances the computer skills of students. Students should be able to gain expert level competence in Microsoft productivity software.
- 2.5 Economics. Students will develop their skill to understand and apply economic theory to real world problems that are faced within the corporate environment.
- 2.6 Finance. The 6-units provides technical skills in the interpretation, analysis, and evaluation of firm performance using various ratios and techniques. It provides an understanding how to manage finances in organization. Lessons move into investment, capital budgeting, and debt management.
- 2.7 Law. The 12 units of law are meant to prepare students with the legal aspects of business. The courses aim to develop among its students better understanding of the legal framework against which business decisions are made. It also equips students with knowledge, information and skills that will help them cope with the complex legal frameworks that affect today's business environment.
- 2.8 Management Science. Students should be able to determine and utilize the appropriate quantitative tool to address a business issue.
- 2.9 Operations Management. This course is meant to improve the technical competence of students in the area of operations.

### 3.0 COURSE COVERAGE

#### ACCTBA1 Fundamentals of Accounting

3 units

This course ACCTBA1, FUNDAMENTALS OF ACCOUNTING is designed to develop a basic understanding of the conceptual framework underlying the measurement and communication of financial data for business decisions as well as their relevance in the national context. This course emphasizes on how economic decision makers use the accounting information found in financial statements and why these information are vital in the operation of every enterprise. It deals with analyzing, and processing business transactions commonly engaged by a sole proprietor of a service and merchandising business.

*Pre-requisite: None*

#### ACCTBA2 Accounting for Partnership and Corporation

3 units

The course ACCTBA2, Accounting for Partnership and Corporation, deals with transactions, financial statements and problems peculiar to the operations of partnerships and corporations as distinguished from the sole proprietorship. Special topic on book value per share and earnings per share are also included.

*Pre-requisite: ACCTBA1*

#### ACCTBA3 Fundamentals of Accounting 3

3 units

Fundamentals of Accounting III (ACCTBA3). This course is a basic course that combines the knowledge of management practice and makes use of accounting information for decision-making. It introduces the use of financial statements to actual relevant day-to-day management activities. The course exposes students to the preparation of internal reports tailor-fitted for management decision-making. The planning and controlling functions of management are emphasized through accounting and mathematical techniques that will allow for informed judgment.

*Prerequisite: ACCTBA2*

#### BASFIN1 Basic Financial Management 1

3 units

The course covers complex aspects of financial decisions such as medium to long term investments, capital budgeting under uncertainty, debt versus equity financing, cost of capital, dividend decisions, valuation, and stock options/warrants. It will also provide the students with a review of the basic principles, techniques, and analytical tools needed in conducting financial analysis using commonly-used financial statements, in evaluating and forecasting a business firm's financial performance (cash flows and ratio analysis). Risk and rates of return, including valuation of bonds and stocks will also be discussed. These concepts are applied to financial and nonfinancial enterprises.

*Pre-requisite: ACCTBA2*

**BASFIN2**     Basic Financial Management 2

3 units

This course is a follow up and extension to Basic Financial Management 1 and is designed to address a variety of advanced topics and tools that build on much of the material taken up in the aforesaid course. The student will learn to create, execute and analyze working capital management strategies; evaluate and make financial decisions on various leasing opportunities, value options and contingent claims and use these frameworks to incorporate management decisions into financial models; understand and manage corporate governance frameworks and issues and lastly; situate financial management in the broader context of the Philippine banking system. The course will teach specific tools using the case method, exercises and online tutorials. This is a demanding course that requires a lot of work.

*Pre-requisite: BASFIN1*

**BUSLAW1**     Law on Obligations, Contracts, Sales and other Business Contracts

3 units

Obligations and Contract (BUSLAW1). Provides an understanding of the basic concepts and principles of law in general. A student learns his/her rights and obligations in relation to acts and omissions, thereby reinforcing the value of keeping contractual and legal obligations in the development of a more socially responsible person.

*Prerequisite: None*

BUSLAW2 Law on Business Organizations (Partnership, Corporations and other Business Organizations)

3 units

This course will focus on the legal requirements for the formation of partnerships and corporations as juridical entities, their powers, management, and dissolution. The rights and liabilities of the members composing the business organization, whether as partners, stockholders, officers, or directors, are also studied. Important judicial doctrines in corporate law are also tackled in this course.

*Prerequisite: BUSLAW1*

BUSLAW3 Principles of Taxation, Income and other Transfer and Business Taxes

3 units

Principles of Taxation, Income and Other Transfer and Business Taxes (BUSLAW3). The course is principally a study of the basic principles of Taxation, Income Taxation, Estate and Donor's taxes and the different business and transfer taxes imposed under the National Internal Revenue Code (NIRC). The first part is aimed at situating Taxation as a law in the context of the Philippine legal system and introduces the student to the concept of Taxation and its significance as a State Power. It also seeks to thoroughly acquaint the student with the general principles of Taxation. The second part is primarily devoted to the study of the concept of Income and Income Taxation; business taxes specifically, Value-Added Tax (VAT), as well as other business taxes namely: excise taxes, other percentage taxes, documentary stamp taxes, and community tax certificate.

*Prerequisite: BUSLAW1*

CONADEV Contemporary National and Economic Development

3 units

This Contemporary National Development (CONADEV) course is designed as an introduction to the multidimensional aspects of the development process and the practical problems or issues involved in boosting the rate of economic growth in low-income countries. The course will discuss the economic growth models and the critical analysis of these models in the context of developing country experience.

Key socio-economic issues will be highlighted focusing on key theories, economic debates, and pragmatic insights. The course is intended to create awareness about the development process in least developed (LDCs) and developed countries (DCs) as well as their social, economic and

moral implications. Discussion will include similarities and differences. Reference to Philippine development experience will be made throughout the course.

*Prerequisite - ECONTWO*

CPROBS1 Critical Problem Solving 1

3 units

This is a three-unit course which provides business students with necessary skills in decision making anchored on the science of quantification. This covers then judicious use of business information from the internal and external loci of the organization as bases in making informed business decisions. Emphasis is made on critically solving business problems through practical applications of quantitative data, descriptive tools for data analysis and the methodology for developing hypotheses and constructing inferences about ever changing and dynamic nature of the business environment.

*Prerequisite: COMALGE*

CPROBS2 Critical Problem Solving 2

3 units

This is a three-unit course which exposes business students to the general principles of operations management amplified by the use of some quantitative tools in solving business problems as fundamental elements scientific management. This course will delve on familiarizing students with operation strategies and production systems with technology integration as applied in various industry forms and scales. Heuristic and non-quantitative procedures dealing with operational problems are both covered in this course with much attention on the ecological implications of operations decisions such as the opportunities that exists for companies in increase profits by designing products and production process and managing operations in an environmentally sound manner.

*Prerequisite: CPROBS1*

ECONONE Basic Microeconomics

3 units

The course aims to give an understanding and appreciation of the basic theories and concepts in economics and their application to current national and international economic concerns. The focus of the course is on the economic activities of individual decision-making units in society, specifically households and firms. Consumer choice is examined using demand theory and an evaluation of the economic behavior of firms is conducted using the theory of production and cost and how it behaves under different market structures. A general understanding of welfare

economics caps the course, placing all theories learned within a simple appreciation of a general equilibrium framework.

*Pre-requisite: COMALGE*

ECONTWO Introduction to Macroeconomics

3 units

*Introduction to Macroeconomics* is a basic course for students under the College of Business as well as the School of Economics. This course introduces students to the basic tools in macroeconomics. Upon learning the basics, the students are exposed to deeper discussions of issues which include but not limited to unemployment and inflation, government budget deficits, exchange rates, the open economy and other current policy concerns

*Pre-requisite: ECONONE*

MARKET1 Principles of Marketing

3 units

This course covers the principles and basic concepts of Marketing. Primary emphasis is made on the four basic elements of Marketing (the Marketing mix) - *Product, Price, Placement, and Promotion*. The concepts as well as its application in Philippine industry and market are discussed. Students are encouraged to prepare a simple marketing program and develop a hypothetical product for presentation at the end of the term as a result of all the class lessons.

*Prerequisite: MANAORG*

SERVMGT Service Management

3 units

This course introduces students to the systematic design and management of the service processes necessary to deliver a level of performance that consistently surpasses customers' expectations. It examines the philosophy, strategy and style of management that service organizations can use to gain competitive advantage.

*Prerequisite: CPROBSI, MANAORG*

TOTALQM Total Quality Management

3 units

Total Quality Management (TQM), can be expressed as the total system design of structure, procedures, processes and resources needed to implement quality management. This course aims



to provide an overall understanding of the principles of quality and process management, its benefits, and the necessary requirements needed to gain accreditation from quality certifying bodies. The course will also provide students with technical and qualitative tools for measuring and auditing quality as well as techniques employed by corporate and business managers in ensuring quality. Ethical and social implications of TQM decisions will also be tackled.

Pre-requisite: CPROBS2