

Course Number	Course Name	Course Description	No. of Units	Term/ Semester Offered	No. of Hours
ACC 125/L	Fundamentals of Database Systems	This course covers the discussion on basic concepts and definitions of database programming the basics of relational database as one of the fundamental data storage technology of an Accounting Information System. It also includes discussion on the processes involves in the development of database. In this course, the students will be able to learn on how to design database based on database design concepts and principles, able to document design using ERD and use SQL to manipulate data and information. Also, in particular the subject focuses on database analysis design and basic programming applicable to students taking up Bachelor of Science in Accounting Information System.	3 units	Summer	6 hours per week
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	1st term/ 1st Semester	6 hours per week
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	1st term/ 1st Semester	6 hours per week
ACC 325	Governance, Business Ethics, Risk Management, and Internal Control	This course provides students with the code of corporate governance issued the Security and Exchange Commission, the IFAC Code of Ethics for Professional Accountants, and the COSO Enterprise Risk Management. It presents the student with current issues in the areas of governance, ethics, and risk managements.	3 units	1st term/ 1st Semester	6 hours per week
GE 9	Ethics (Disciplinary)	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	1st term/ 2nd Semester	6 hours per week