



Department of Accounting Education

ACC 225 – Course Syllabus

COURSE INFORMATION

1. Course Number	: ACC 225
2. Course Name	: Business Laws and Regulations
3. Course Description	: This course is intended to give the students a broad knowledge of legal provisions governing business associations – partnerships and corporations.
4. Pre-requisite	: ACC 216
5. Co-requisite	: None
6. Credit	: 3.0 units: Lecture
7. Class/Labs Schedule	: 6 hours per week (1 Term)

8. Program Educational Objectives (PEO) of BS Accountancy

Five (5) years after graduation, graduates of the BS in Accountancy program shall:
1. Demonstrate technical and professional competence in the practice of the profession: private, government, academic, and public accounting.
2. Involve in continuing professional development through participation to trainings, seminars, conferences and further studies.

9. Student Outcomes (SO) of BS Accountancy and their links to PEOs

Upon completion of the program, students of the BSA program will be able to:		PEO		
SO	SO	3	2	
SOa* Soa	Articulate and discuss the latest developments in the specific field of practice.	✓		
Soa Soa	Effectively communicate orally and in writing using both English and Filipino.	✓		
Soa Soa	Work effectively and independently in multi-disciplinary and multi-cultural teams.	✓		
Soa* Soa*	Act in recognition of professional, social and ethical responsibility.	✓		
Soa* Soa	Preserve and promote Filipino historical and cultural heritage.	✓		
Soa	Describe the basic functions of management such as planning, organizing, leading and controlling.	✓		
Soa Soa	Identify and describe the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology and strategic management) and employ these concepts in various business situations.	✓		
Soa Soa	Select the proper decision making tools to critically, analytically and creatively solve problems and drive results.	✓		
Soa Soa	Express clearly and communicate effectively with stakeholders both in oral and written forms.	✓		
Soa Soa	Apply information and communication technology (ICT) skills as required by the business environment.	✓		
Soa* Soa	Work effectively with other stakeholders and manage conflict in the workplace.	✓		
Soa* Soa	Organize and lead groups to plan and implement business related activities.	✓		
Soa Soa	Demonstrate corporate citizenship and social responsibility; and	✓		
Soa Soa	Exercise high personal moral and ethical standards.	✓		
Soa* Soa*	Resolve business issues and problems, with a global perspective and particular emphasis on matters confronting financial statement preparers and users, using their knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, management accounting, auditing, taxation and accounting information systems.	✓		
Soa* Soa	Conduct accounting research through independent studies of relevant literature and appropriate use of accounting theory and methodologies.	✓		
Soa* Soa	Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.	✓		
Soa* Soa	Apply knowledge and skills that will enable them to successfully respond to various types of assessments (including professional licensure and certifications).	✓		
Soa* Soa	Maintain a professional commitment to good corporate citizenship, social responsibility and ethical practice when performing functions as a professional accountant.	✓		
Soa	Participate in various types of employment, development activities, and public discourses, particularly in response to the needs of the communities one serves.	✓		

Note: * SO being addressed in this course

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United States. Forest Service

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The Accountants' Manual ,1894 Treasury Fiscal Requirements Manual for Guidance of Departments and Agencies
United States. Department of the Treasury. Bureau of Government Financial Operations,1981 **Supervisory Committee**
Manual for Federal Credit Unions United States. Bureau of Federal Credit Unions,1961 **Poor's Manual of Railroads**
,1922 The National Forest Manual United States. Forest Service, The Economist ,1896 Report of the Railway
Accounting Officers Association of American Railroads. Accounting Division,1954 Accounting and Auditing in China Z.
Jun Lin,David C. Yang,Liyan Wang,2018-10-26 First published in 1998 this book provides an updated introduction to accounting and auditing in China incorporating the most recent developments up to June 1997 It covers all major aspects of Chinese accounting and auditing including accounting administrative systems qualifications and responsibility of Chinese accountants accounting regulations or standards setting cost and managerial accounting financial reporting statutory audit and public accounting accounting for governments and non profit organizations business financing and taxation systems EDP application in accounting accounting education and research etc Some of the main accounting and auditing legislation and standards are complied in the Appendix The book will be an informative reference to readers both business executives and professionals outside of China It can also be used as a textbook or teaching supplement for Universities and Colleges
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S. Warren, James M. Reeve, Philip E. Fess, 1999 FINANCIAL ACCOUNTING provides a solid foundation of accounting concepts with unique features to show how professionals can use accounting to understand business FINANCIAL ACCOUNTING 7e uses the preparation of financial statements as the framework for understanding what accounting is all about **Census 1981, Scotland ,1982 American Peony Society Bulletin ,1945 The American Peony Society Bulletin ,1945**

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