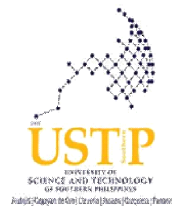UNIVERSITY OF SCIENCE AND TECHNOLOGY

OF SOUTHERN PHILIPPINES

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College of Information Technology and Computing Department of Information Technology	**SYLLABUS** Course Title: Accounting Principles Course Code: IT215 Credits: 3 Units

USTP Vision A nationally-recognized Science and Technology (S&T) university providing the vital link between education and the economy **USTP Mission** • Bring the world of work (industry) into the actual higher education and training of the students; • Offer entrepreneurs of the opportunity to maximize their business potentials through a gamut of services from product conceptualization to commercialization; • Contribute significantly to the national development goals of food security and energy sufficiency through technology solutions.	Semester/Year: First Semester SY 2025 - 2026 Class Schedule / Bldg./Rm. No.: IT2R1: M 6:00 PM – 9:00 PM; 51-104 IT2R2: W 6:00PM – 9:00PM; 51-104 IT2R3: T 7:30 PM – 9:00 / S 7:30 PM – 9:00PM; MC1 IT2R4: T 6:00 PM – 7:30 PM / S 6:00 PM – 7:30 PM; MC1 IT2R5: S 10:00 AM – 1:00 PM; MC5 IT2R6: S 7:00 AM – 10:00 AM; MC5 IT2R7: Th 6:00 PM – 9:00 PM; MC 1 IT2R8: F 6:00 PM – 9:00 PM; 51-104 IT315_NightClass: T 6:00 PM – 9:00 PM; 51-104	Prerequisite(s): Mathematics in the Modern World (MMW) Co-requisite(s): None
	Instructor: Rubin, Clair , Lalucan, Melan Dave, Nueva, Lito Email: clairangelica.rubin@ustp.edu.ph, melandave.lalucan@ustp.edu.ph, lito_nueva@ustp.edu.ph Mobile No.: N/A	Consultation Schedule: F 5:00 PM – 9:00PM Bldg.Rm. No.: Online / ICT 4th Floor Office Phone No./Local: 1153
	1. **Course Description:** *This course will introduce students to the basics of financial and managerial accounting. The goal of this course is to provide information technology practitioners with the necessary vocabulary and tools required to succeed in their roles as organizational decision-makers. Regardless of your role, knowledge of accounting and finance is critical to succeed in your present (and future) career, This course does not require prior knowledge of accounting or financial management.*	

USTP Core Values:

A**. Unselfish Dedication** – Selfless commitment and complete fidelity towards a course of action or goal.

B. **Social Responsiveness** – Ethical/moral responsibility leading to corrective action on social issues and contributions for the betterment of the environment and the community's quality of life.

C. **Transformational Leadership** – Leading through inspiration and by example to foster positive change with the end goal of developing followers into leaders.

D. **Prudence** – Self-governance leading to circumspection and good judgment in the management of affairs and use of resources.

Program Educational Objectives:

PEO1: Proficient in the IT field and able to engage constantly in technological and professional advancement by pursuing a higher academic level and/or practicing quality improvement in their professional career or entrepreneurial endeavor;
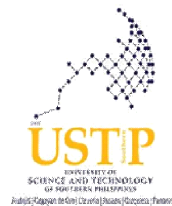
PEO2: Competent in generating new ideas and innovations in Information

2.	**Course Outcome:**

Course Outcomes (CO)	Program Outcome (PO)														
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
CO1: Understand the nature and purpose of accounting and financial statements in the field of computing.							I	I							I
CO2: Describe the accounting cycle, write simple journal entries, compute a trial balance and simple financial statements.							I	E							
CO3: Perform simple financial statement analysis.							E	E							
CO4: Prepare skills set leading to IT profession and computing practices based on legal and ethical principles.	I			I	I		I		I	I	I	E	E		

3.	**Course Outline:**

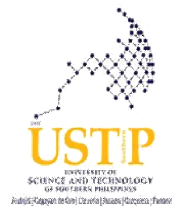| Allotted Time	Course Outcomes (CO)	Intended Learning Outcomes (ILO)	Topic/s	Suggested Readings	Teaching-Learning Activities	Assessment Tasks/Tools	Grading Criteria	Remarks
3.0 Hours **1 Week** **August 7 – August 9**			- Course Orientation - University's VMGO - CITC VMGO - Class Policies and Agree,emt					

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Technology with more emphasis on Technopreneurship, management, IT solutions and the likes through research collaborations; and

PEO3:
Leading practicing professionals in the field of Information Technology who can contribute significantly to human development, socio-economic transformation, and patriotic initiatives.

Program Outcomes:

a: Apply knowledge of computing, science, and mathematics in solving computing/IT-related problems through critical and creative thinking.

b: Use current best practices and standards in solving complex computing/IT-related problems and requirements;

c: Analyze complex computing/IT-related problems by applying analytical and quantitative reasoning; and define the computing requirements appropriate to its solution;

d: Identify and analyze user needs and take them into account in the selection, creation, evaluation and

				- Grading System - Course Requirements - Course Outline Presentation					
6.0 Hours **2 Week** **August 11 – August 23**	CO1	1. Demonstrate appreciation of accounting with regards to daily tasks 2. Understand the need for financial acumen in traditional and automated business processes.		- Accounting in Everyday Functions - The role of Accounting vis-a-vis information systems.	Ballada, Win. 2019; 22nd Edition, Philippines	Virtual Lecture Online Discussion	Online Oral Questions Online Quiz		
6.0 Hours **2 Week** **August 25 – September 6**	CO1, CO2	1. Understand the financial accounting process 2. Understand the fundamentals of debits and credits 3. Differentiate between the basic		- Basic Accounting and its Functions - Accounting Concepts, Principles and Standards - Accounting Information	Ballada, Win. 2019; 22nd Edition, Philippines	Virtual Lecture Online Discussion	Online Oral Questions Online Quiz		

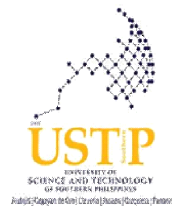UNIVERSITY OF SCIENCE AND TECHNOLOGY

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administration of computer based-systems;

e: Design creatively, implement and evaluate different computer-based systems, processes, components, or programs to meet desired needs and requirements under various constraints;

f: Integrate effectively the IT-based solutions into the user environment with appropriate consideration for public health and safety, cultural, societal, and environmental concerns;

g: Select, adapt and apply appropriate techniques, resources, skills, and modern computing tools to complex computing activities, with an understanding of the limitations;

h: Function effectively as individual, or work collaboratively and respectfully as a member or leader in diverse development teams and in multidisciplinary and/or multicultural settings;.

i: Assist in the creation of an effective IT project plan;

j: Communicate effectively in both oral and in written form by being able to deliver and comprehend instructions clearly; and present persuasively to diverse audience the

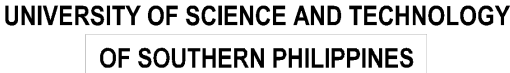|							
			accounting elements 4. Create journal entries and T-accounts	and Applications - Accounting Mechanics/Cycles; Double Entry System, Journalizing and Ledger			
12.0 Hours **4 Weeks** **September 8 – October 4**	**C01, C02**	1. Create simple financial reports in the correct format 2. Correct Manual entry errors found in the trial balance 3. Create properly formatted income statements and balance sheets 4. Demonstrate understanding of the need for financial statements, and the purpose of each of the different	- The Trial Balance - The Income Statement - The Balance	Ballada, Win. 2019; 22nd Edition, Philippines	Virtual Lecture Online Discussion	Online Oral Questions Online Quiz	
MIDTERM EXAM							
6.0 Hours	**C01, C02**	1. Create properly formatted cash	- The Cash Flows	Ballada, Win. 2019; 22nd	Virtual	Online Oral Questions	

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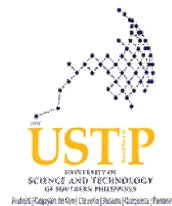Alubijid | Balubal |Cagayan de Oro | Claveria | Jasaan | Oroquieta | Panaon | Villanueva

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complex computing / IT-related ideas and perspectives;

k: Assess local and global impact of computing information technology on individuals, organizations, and society;

l: Act in recognition of professional, ethical, legal, security and social responsibilities in the utilization of information technology;

m: Recognize the need to engage in independent learning and be at pace with the latest developments in a specialized field in IT, with emphasis on Database Management and Information System; Network Design and Administration; and Computer Vision and Image processing for continual development as a computing professional;

n: Participate in generation of new knowledge; or in research and development projects aligned to local and national development agenda or goals with the end view of contributing to the local and national economy; and

o: Preserve and Promote "Filipino historical and cultural heritage". | **2 Weeks**

October 7 - October 18 | | flows and statement of Retained Earnings
2. Understand how the different financial statements are related to each other
3. Demonstrate which financial statement would be most useful for a particular financial problem | - Statements of Retained Earnings | Edition, Philippines | Lecture

Online Discussion | Online Quiz | | |
| | **12.0 Hours**

4 Weeks

October 21 – November 15 | **CO1, CO2** | 1. Differentiate between the cash basis and accrual basis of accounting
2. Understand the correct concept of accrual accounting
3. Identify areas in real world situations where either principle is applied
4. Create journal entries and financial | - Prepaid and Accrued Accounts
- Adjusting Entries
- Depreciation on straight line method
- Unit of production method
- Double-declining balance method | Ballada, Win. 2019; 22nd Edition, Philippines | Virtual Lecture

Online Discussion | Online Oral Questions

Online Quiz | | |

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			statements using the accrual basis. 5. Understand the need for adjusting entries. 6. Create adjusting entries in the normal accounting cycle 7. Understand the need for Depreciation of Property and Equipment					
	9 Hours **3 Weeks** **November 18 – December 6**	**C01, CO2**	1. Understand the significance of financial statements in decision making 2. Understand the relationship of all accounts with each other 3. Calculate the different financial ratios properly 4. Make practical recommendations based on financial analysis	- Ratios Analysis - Variance Analysis	Ballada, Win. 2019; 22nd Edition, Philippines	Virtual Lecture Online Discussion	Online Oral Questions Online Quiz	
	FINAL EXAMINATION							

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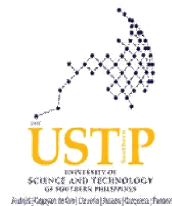| Document Code No.		
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5. **Course Requirements:**

    a. Class Attendance and Participation Policy
        i. Attendance: Refer to Student Handbook
    b. Course Readings/Materials
        i. Titles, Authors, and Editions of Textbooks and Materials, required and recommended (Copyright within 10 years)
            ● William, Jan R. 2011, Financial Accounting, 14th ed. McGraw-Hill/Irwin Singapore
        ii. Supplies needed (Calculators, software, workbooks, disks, lab supplies, art supplies, etc.)
            ● Calculators, Financial Journals
        iii. URLs for Online Resources
            ● myaccountingcourses.com
            ● accountingcoach.html
    c. Assignments, Assessment and Evaluation
        i. Policy Concerning homework
            ● 6 Homework/assignment in a term
        ii. Policy concerning make-up exams
            ● Refer to student handbook
        iii. Policy concerning late assignments/requirements
            ● Late assignments will not be accepted
        iv. Preliminary information on term papers or projects, with due dates
            ● Late projects will be given equivalent deduction per hour
        v. List of Assignment that will impact the final grade and % weight given each
            ● 3 assignments per term
        vi. Description in detail of grading process and criteria (how many quizzes, tests, papers; weighting of each; amount of homework)

6. **Grading Policy**

    a. Passing Percentage is 70%
    b. Periodic Grade

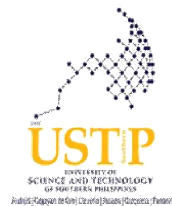|	
Periodic Exam	30%
Quizzes	40%

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Performance Task   20%

Others   10%
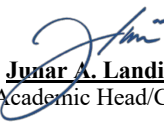
c. Grade:

Midterm $=50\%C01 + 50\%C02$ 50%

Final $= 20\%CO1 + 40\% CO3$ 50%

Final Grade $= 100\%$

d. Subject to change notice - TBA
e. Datae and Time of Midterm and Final Exam – TBA
f. Use of USTEP in class to distribute course materials, to communicate and collaborate online, to post grades, to submit assignments, and to give you quizzes and surveys.

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