



University of the Visayas
**COLLEGE OF BUSINESS ADMINISTRATION
 & GRADUATE SCHOOL OF BUSINESS**

**COURSE SYLLABUS
 ACC 122 - CONCEPTUAL FRAMEWORK AND ACCOUNTING STANDARDS**

PROGRAM	BACHELOR OF SCIENCE IN ACCOUNTANCY
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VISION
An internationally recognized private non-sectarian university committed to academic excellence, transformational and innovative education.
MISSION
To attain its vision, the University lives-up to the following:
<ol style="list-style-type: none"> 1. Build and embrace a sustainable research culture among students, faculty, and non-teaching staff in support of its academic programs and community extension thrusts. 2. Develop the talents and potentials of the students towards the practice of professions to be responsive to the changing local and global industry requirements. 3. Capacitate a community guided by the university extension program and be a catalyst for social transformation. 4. Develop a community of God-centered, nationalistic, and globally competitive professionals with proactive values and attitudes.

INSTITUTIONAL LEARNING OUTCOMES	Alignment to MISSION			
	1	2	3	4
ILO 1. LEADERSHIP SKILL Work collaboratively and proactively in multidisciplinary and multicultural teams and take leadership roles with a deep sense of integrity, duty and responsibility.	✓	✓	✓	✓
ILO 2. ENTREPRENEURIAL SKILL Exhibit entrepreneurial competence by creating business ideas and manage the functional areas (operation, marketing, finance, human resource) and other business strategies for economic and social development.	✓	✓	✓	✓
ILO 3. ANALYTICAL AND CREATIVE THINKING SKILL Exercise critical and creative thinking in providing strategic solutions and informed decisions to creatively tackle discipline-related problems.	✓	✓	✓	✓
ILO 4. DIGITAL PROFICIENCY SKILL Demonstrate literacy, fluency, and mastery of the digital landscape and of various innovative applications of technology for effective professional practice.	✓	✓	✓	✓
ILO 5. DATA ANALYTICS SKILL Apply data-based reasoning in professional practice by accurately and proficiently translating data into abstract concepts using computing technology tools to optimize industry operations.	✓	✓	✓	✓
ILO 6. COMMUNICATION SKILL Communicate clearly and effectively using written, oral, and non-verbal communication through mastery of the five-macro skills (listening, reading, writing, speaking viewing).	✓	✓	✓	✓
ILO 7. PROACTIVE ATTITUDE SKILL Adapt positive, reflective, and respectful professional behavior by recognizing different value systems, undertaking controllable actions, and formulating innovative solutions to future challenges.	✓	✓	✓	✓
ILO 8. ARTIFICIAL INTELLIGENCE SKILL Demonstrate various innovative applications of AI methods and tools for effective professional practice and management of AI augmented workplace.	✓	✓	✓	✓

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