

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
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Course No.	Acc 10
Course Title	Principles of Accounting
No. of Units	3 units

Course Description:

ACC 10 introduces the accounting concepts, principles, and procedures needed in the bookkeeping and financial presentation of single proprietorships engaged in service and merchandising operations. Emphasis is placed upon the principles that govern the construction and operation of accounts, which then allow for periodic analysis, interpretation, valuation and income determination to take place.

Course Objective/s:

This course aims to provide a basic understanding of the theories, concepts and practices used in financial accounting. At the end of the semester the students are expected to be able to analyze business transactions and produce journal entries to prepare three financial statements: Income Statement, Changes in the Owner's Equity and Balance Sheet. The students are also expected to be able to use information from the financial statements in making managerial decisions.

Course Outline:

Chapter	Topic	Period
Chapter 1	Accounting in Business	Week 1
Chapter 2	Analyzing and Recording Transactions	Week 2, 3
Chapter 3	Adjusting Accounts and Preparing Financial Statements	Week 4, 5
Chapter 4	Completing the Accounting Cycle	Week 6
Chapter 5	Accounting for Merchandising Operations	Week 7, 8, 9
Chapter 6	Inventories and Cost of Sales	Week 10, 11
Chapter 8	Cash and Internal Controls	Week 12, 13
Chapter 9	Accounting for Receivables	Week 14, 15
Chapter 10	Plant Assets and Intangibles	Week 16, 17

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
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Course No.	Acc 15
Course Title	Fundamentals of Accounting
No. of Units	3 units

Course Description:

ACC 15 introduces the accounting concepts, principles, and procedures needed in the bookkeeping and financial presentation of single proprietorships and corporations engaged in service and merchandising operations. Emphasis is placed upon the principles that govern the construction and operation of accounts, which then allow for periodic analysis, interpretation, valuation and income determination to take place.

Course Objective/s:

This course aims to provide a basic understanding of the theories, concepts and practices used in financial accounting. At the end of the semester the students are expected to be able to analyze business transactions and produce journal entries to prepare three financial statements: Income Statement, Changes in the Owner's/stockholders' Equity and Balance Sheet. The students are also expected to be able to use information from the financial statements in making managerial decisions.

Course Outline:

Chapter	Topic	Period
Chapter 1	Accounting in Business	Week 1
Chapter 2	Analyzing and Recording Transactions	Week 2, 3
Chapter 3	Adjusting Accounts and Preparing Financial Statements	Week 4, 5
Chapter 4	Completing the Accounting Cycle	Week 6, 7
Chapter 5	Accounting for Merchandising Operations	Week 8, 9, 10
Chapter 6	Inventories and Cost of Sales	Week 10, 11
Chapter 9	Accounting for Receivables	Week 13
Chapter 10	Plant Assets	Week 14
Chapter 13	Accounting for Corporations	Week 17
Chapter 16	Statement of Cash Flows	Week 18

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

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Course No.	Acc 30
Course Title	Introduction to Managerial Accounting
No. of Units	3 units

Course Description:

ACC 30 pursues accounting into its more intricate phases and relates accounting data more closely to the requirements of management. The subject instructs on the manner of generating, organizing, and presenting such data and thereby aids the user in drawing conclusions from analysis of accounting data.

Course Objective/s:

This course aims to further enhance the students' knowledge of theories, concepts and practices applied in financial and managerial accounting. The intention is not to train students to become technicians on the subject but rather to become intelligent users of accounting information for decision-making purposes.

Course Outline:

Chapter 12	Partnership
Chapter 13	Equity Transactions & Corporation Reporting
Chapter 14	Long-term liabilities
Chapter 16	Reporting & Analysing Cash Flows
Chapter 17	Analysis of Financial Statements
Chapter 22	Cost-Volume-Profit Analysis

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
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Course No.	Acc 35
Course Title	Managerial Accounting
No. of Units	3 units

Course Description:

As a follow-up to Financial Accounting (Acc 20), this course introduces students to the vital role that management accounting information plays in organizations. This will be discussed in three parts. First is Cost Accounting, wherein the basic question centers on how much something costs. Here, students will be exposed to value direct and indirect costs, variable and fixed costs, costs drivers, and standard costing systems. Second is Differential Accounting, both short-term and long-term, wherein pricing, product-mix, make-or-buy, and capital budgeting decisions will be discussed. Third is Responsibility Accounting, which explores topics in performance measurement, performance evaluation, responsibility centers, and management accounting systems.

In today's competitive environment, management accounting information has moved from its traditional score-keeping role to a more attention-getting, problem-solving, and even strategic planning and implementation role. Students get to appreciate how management accountants become a critical member of the top management team. As a course intended for Management Engineering and Applied Mathematical Finance majors, it will take a more quantitative approach in presenting and analyzing the concepts.

Course Objective/s:

At the end of the semester, the students are expected to:

1. Estimate the standard cost of products and services using appropriate cost allocation methods, and analyze the variances between actual and standard costs.
2. Identify the relevant costs/revenues in different situations, and use them to make short-term and long-term economic choice decisions.
3. Describe the uses of financial information for managerial planning and control, compute transfer prices, and develop a budget for a responsibility center.
4. Integrate qualitative factors along with quantitative ones in the problem-solving process.

Course Outline:

TOPIC
I. Introduction to Managerial Accounting The Nature of Managerial Accounting The Concept of Value Chain (Atkinson) Case 15-1 Private Fitness LLC Formation of groups for case analysis & projects
II. Full Cost Accounting
a. The Behavior of Cost Case: Jaime Kincade (Hand-out) Case presentation grading system
b. Full Costs and their Uses Case Presentation
Review & Long Exam #1
III. Cost Accounting Systems
a. Cost Allocation Systems Traditional costing vs. Activity-based costing systems Case Presentation
b. Standard Costs and Variance Analysis Case Presentation
Review & Long Exam #2
IV. Differential Accounting
a. Short-Run: Alternative Choice Case Presentation
b. Long-Run: Capital Budgeting Case Presentation
Review & Long Exam #3
V. Responsibility Accounting
a. Control: Management Environment Case Presentation
b. Strategic Planning & Budgeting Case Presentation
Presentation of Service Learning Projects (Outside of class hours)
Review for Long Exam #4
Long Exam #4

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Acc101
Course Title	Cost Accounting
No. of Units	3 units

Course Description:

The course is designed as an introduction to managerial and cost accounting, with special emphasis on its application to managerial decision making for strategic purpose. At the end of the course, the students should have a clear understanding and appreciation of the concepts, tools, and techniques necessary to address financial and strategic control problem typically faced by analysts, controllers, and manager. Areas covered would include cost behavior, strategy in the context of managing financial decisions, and the nature of the interaction between strategic planning and managerial control.

Course Objective/s:

To provide students with an understanding of the basic concepts, tools, and techniques of cost accounting, and their application in the managerial decision making process.

Course Outline:

- Orientation / Introduction to Cost Accounting
1, 2
 - The Accountant's Role in the Organization
 - An Introduction to Cost Terms and Purposes

- Cost-Volume-Profit Relationships 3
 - All Topics *Except Appendix*: Decision Models and Uncertainty

- Job Costing 4

- Activity-Based Costing and Management 5
 - All Topics *Except ABC in Service and Merchandising Companies*

- Master Budgets and Responsibility Accounting
6
 - All Topics Including Appendix: The Cash Budget

- Flexible Budgets, Direct-Cost Variances, and Management Control (Part I)
7

- Flexible Budgets, Overhead-Cost Variances, and Management Control (Part II)
8

Variable and Absorption Costing

9

- Inventory Costing for Manufacturing Companies
- Denominator-Level Capacity Concepts and Fixed-Cost Capacity Analysis
- All Topics Including Appendix: Breakeven Points in Variable Costing and Absorption Costing

Relevant Cost Analysis and Pricing Decision

11, 12

- Decision Making and Relevant Information
- Target Costing / Target Pricing
- Costing / Pricing for Short and Long-Run

Cost Allocation

14, 15

- Cost Allocation, Customer-Profitability Analysis and Sales Variance Analysis
- Allocation of Support-Department Costs and Revenues
- All Topics Except Allocating Common Costs

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Fin102
Course Title	Financial Planning
No. of Units	3 units

Course Description:

FIN 102 is a 3-unit course covering relevant topics regarding theory-based and relevant understanding of financial decision making.

Course Objective/s:

This course aims to introduce the students to the tools and techniques of financial management, and their use to managerial decision-making.

Course Outline:

- Chapter 1: The Corporation and the Financial Manager
- Chapter 2: Why Corporations Need Financial Markets and Institutions
- Chapter 3: Accounting and Finance
- Chapter 17: Financial Statement Analysis
- Chapter 18: Long-Term Financial Planning
- Chapter 4: The Time Value of Money
- Chapter 19: Short-Term Financial Planning
- Chapter 20: Working Capital Management
- Chapter 5: Valuing Bonds
- Chapter 6: Valuing Stocks
- Chapter 7: Net Present Value and Other Investment Criteria
- Chapter 8: Using discounted Cash-flow Analysis to Make Investment Decisions
- Chapter 12: The Weighted-Average Cost of Capital and company Valuation

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Fin101
Course Title	
No. of Units	3 units

Course Description:

Fin 101 (Fundamentals of Finance) is a 3-unit course covering relevant topics regarding financial decision making.

Course Objective/s:

This course aims to introduce the students to the tools and techniques of financial management, and their use to managerial decision-making.

Course Outline:

A. Course Outline and Schedule			
Chapter *	Topics	Assignments *	Week
1	An Introduction to Financial Management <ul style="list-style-type: none"> • What is Finance? What are the goals of the Firm? • Ten Principles that Form the Basics of Financial Management 		Week 1
2	Understanding Financial Statements, Taxes and Cash Flows <ul style="list-style-type: none"> • Income Statement • Balance Sheet • Cash Flows 		Week 2
3	Evaluating a Firm's Financial Performance and Measuring Cash Flow <ul style="list-style-type: none"> • Income Statement • Balance Sheet • Financial Ratio Analysis 	Study Problems (A&B) 3-6, 3-7, 3-8, 3-9	Week 2 / 3
4	Financial Forecasting, Planning and Budgeting <ul style="list-style-type: none"> • Percentage of Sales Method • Discretionary Financing Need • Sustainable Growth Rate • Cash Budget • Master Budget 	Study Problems (A&B) 4-5, 4-6, 4-8, 4-9, 4-11, 4-12	Week 3 / 4
	FIRST LONG EXAM		

18	Working Capital Management and Short-term Financing <ul style="list-style-type: none"> • Cash Conversion Cycle • Cost of Credit – Annual Percentage Rate, Effective Interest Rate 		Week 5
5	Time Value of Money <ul style="list-style-type: none"> • Present and Future Value • Annuity – Present & Future • Annuity Due • Amortization Loans • Perpetuity 	Study Problems (A&B) 5-19, 5-24, 5-31, 5-33, 5-35, 5-41	Week 6
9	Capital Budgeting and Decision Criteria <ul style="list-style-type: none"> • Payback Period & Discounted Payback Period • Net Present Value • Profitability Index • Internal Rate of Return 	Study Problems (A&B) 9-3, 9-6, 9-9, 9-10, 9-11	Week 7 / 8
	SECOND LONG EXAM		
6	Risk and Rates of Return <ul style="list-style-type: none"> • Expected Return and Risk Computations 		9 / 10
7	Bond Valuation <ul style="list-style-type: none"> • Definitions of Value • Computation of Bond Valuation • Expected Rates of Return 	Study Problems (A&B) 7-1, 7-2, 7-3, 7-6, 7-9, 7-10	10 / 11
8	Stock Valuation <ul style="list-style-type: none"> • Preferred Stock Valuation • Common Stock Valuation • Stockholder's Expected Rate of Return 	Study Problems (A&B) 8-5, 8-6, 8-8, 8-12, 8-14, 8-15	12 / 13
12	Cost of Capital <ul style="list-style-type: none"> • Individual Cost of Capital (Debt, Preferred Stock, Retained Earnings, Commons Stock) • CAPM • Weighted Average Cost of Capital • Using WACC to evaluate New Capital Investments 	Study Problems (A&B) 12-2, 12-13 12-14	13 / 14
	THIRD LONG EXAM		
	FINANCIAL PROJECT PRESENTATIONS		15 / 16

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
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Course No.	Fin103
Course Title	
No. of Units	3 units

Course Description:

FIN 103 (Principles of Finance) is an introductory finance course designed to make students understand the basic finance concepts. The course involves studies on decision-making utilizing financial resources available to the firm from the perspective of the manager.

The course emphasizes the understanding of finance theory and working knowledge of the financial environment in which the firm operates in order to develop appropriate financial strategies. Hence, it covers the whole range of basic finance concepts, economics and financial environment, financial statement analysis, risk analysis, the valuation process, capital budgeting, and capital structure and dividend policy. It will also cover financial analytical tools, cash flow management techniques & working capital management.

Course Objective/s:

The course emphasizes the understanding of finance theory and working knowledge of the financial environment in which the firm operates in order to develop appropriate financial strategies. Hence, it covers the whole range of basic finance concepts, economics and financial environment, financial statement analysis, risk analysis, the valuation process, capital budgeting, and capital structure and dividend policy. It will also cover financial analytical tools, cash flow management techniques & working capital management.

Course Outline:

An Overview of Financial Management (Chapter 1)

Financial Statements, Cash Flow, and Taxes (Chapter 2)

Balance Sheet, Income Statement, Statement of Retained Earnings, Net Cash Flow,
Statement of Cash Flows
NOPAT, Net Working Capital, Free Cash Flow

Analysis of Financial Statements (Chapter 3)

Ratio Analysis
The Du Pont Equations

Financial Planning and Forecasting (Chapter 4)

The Sales Forecast

The AFN Equation

Financial Markets and Institutions (Chapter 5)

Financial Markets

Efficient Market Hypothesis

Risk and Rates of Return (Chapter 7)

Stand-Alone Risk

Risk in a Portfolio Context

The Relationship between Risk and Rates of Return

Some Concerns about Beta and the CAPM

Time Value of Money (Chapter 8)

Future and Present Value; Ordinary Annuity, Annuity Due and Perpetuity

Effective Annual Interest Rate (EAR)

Loan Amortization

Bonds and Their Valuation (Chapter 9)

Key Characteristics of Bonds

Bond Valuation

Bond Yields – Yield to Maturity (YTM), Yield to Call (YTC), Current Yield

Annual and Semiannual Coupon Bonds

Stocks and Their Valuation (Chapter 10)

Common Stock

Constant Growth Stocks

Valuing Stocks Expected to Grow at a Nonconstant Rate

Valuing the Entire Corporation

Stock Market Equilibrium

Preferred Stock

The Cost of Capital (Chapter 11)

Cost of Debt, Preferred Stock and Retained Earnings

Cost of New Common Stock

Composite, or Weighted Average, Cost of Capital, WACC

The Basics of Capital Budgeting (Chapter 12)

Payback Period, Net Present Value (NPV), Internal Rate of Return (IRR), Modified

Internal Rate of Return (MIRR)

Cash Flow Estimation and Risk Analysis (Chapter 13)

Estimating Cash Flows for Evaluating Capital Budgeting Projects

**Real Options and Other Topics in Capital Budgeting (Chapter 14)*

Capital Structure and Leverage (Chapter 15)

The Target Capital Structure

Financial Risk

Determining the Optimal Capital Structure – The Hamada Equation

Capital Structure Theory – Trade-Off Theory, Signaling Theory

Distributions to Shareholders: Dividends and Share Repurchases (Chapter 16)

Establishing the Dividend Policy in Practice

Dividend Reinvestment Plans

Stock Dividends and Stock Splits

Stock Repurchases

Working Capital Management (Chapter 17)

The Cash Conversion Cycle

The Cash Budget, Cash Management Techniques

Inventory and Receivables Management

Sources of Short-term Financing – Bank Loans, Accounts Payable (Trade Credit)

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Fin120
Course Title	Financial Statement Analysis
No. of Units	3 units

Course Description:

This course takes an in-depth look into company financial statements and shows how information therein can be analyzed and processed to aid many individuals including creditors, investors, managers, consultants, auditors, directors, regulators and employees in their business decisions. It equips students with a wide array of tools and techniques useful in many fields in finance.

Course Objective/s:

As a result of this course, students should be able to:

- write a background material on a company, its industry and its economic environment
- sift and analyze important information from the Notes to the Financial Statements portion of annual reports and adjust the statements as needed
- evaluate a company's sources and uses of cash using tools and techniques in cash flow analysis
- determine if a company is a good short term credit by employing tools of liquidity analysis
- appraise if a company is a good long term credit using capital structure measures and tools in solvency analysis
- measure a company's ROI from an operating standpoint as well as from the viewpoint of shareholders
- project the company's financial statements over both the short and long term by applying techniques in prospective analysis
- estimate the company's economic value using the residual income model
- synthesize the results of the various analyses above and come up with credit and investment recommendations.

Course Outline:

- Part 1 Overview of Financial Statement Analysis
 - Types and Components of Business Analysis
 - The Financial Statements
 - Analysis Tools
- Part 2 Financial Reporting and Analysis
- Part 3 Special Topics in Accounting Analysis
- Part 4 Financial Statement Analysis Proper
 - Comparative Financial Statement Analysis
 - Common Size Financial Statement Analysis

Cash Flow Analysis
Credit Analysis (Liquidity & Solvency)
ROI & Profitability Analysis
Prospective Analysis
Equity Valuation

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Fin 121
Course Title	Investment Management
No. of Units	3 units

Course Description:

Fin 121 (Investment Management) is a 3-unit elective course that aims to introduce students to the intriguing world of money and investing. The course will expose students to the various investment instruments available in the market i.e. bonds, stocks, derivatives and others.

Course Objective/s:

At the end of the course, the students are expected to familiarize themselves with various investment alternatives and enable them to understand how these instruments work.

Course Outline:

- I Financial Markets and Financial Assets
- II Fixed Income Securities
- III Valuation
- IV Portfolio Theory
- V Asset Pricing Models
- VI Market Efficiency
- VII Derivatives (Options and Futures)

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Fin 124
Course Title	Equity Analysis
No. of Units	3 units

Course Description:

FIN 124 is a 3-unit course focusing on equity investments. This course orients the students with the investment environment and the proposed theories or models governing equity markets. Finally, this course presents different approaches in performing analysis on these investment instruments.

Course Objective/s:

At the end of the course, the students are expected to familiarize themselves with various equity investment alternatives and enable them to understand how these instruments work.

Course Outline:

Introduction to Equity Investment and Analysis
Chapter 1-3: Investment Setting, Asset Allocation Decision, and Different Investment Outlets.
Chapter 4-5: Security Markets and Indices
Chapter 6: Efficient Capital Markets
Chapter 8-9: Asset Pricing Models
Fundamental Analysis
Chapter 10-11: Analysis of Financial Statements and Security Valuation
Chapter 13: Stock Market Analysis
Chapter 14: Industry Analysis
Chapter 15: Company Analysis and Stock Valuation
Quantitative and Technical Analysis
Chapter 16: Technical Analysis
Quantitative Stock Price Models: Lognormal Price Model
Random Walk Theory and Monte Carlo Simulation
Chapter 17: Introduction to Equity Portfolio Management Strategies

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
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Course No.	Fin199.4
Course Title	Special Topics in Finance: Wealth Management
No. of Units	3 units

Course Description:

Wealth Management introduces the financial advisory concepts, principles, and processes utilized by Relationship Managers (RMs) in today's large Private Banking institutions. Emphasis is placed upon the basic relationship management skills as well as the fundamental skills needed in financial advisory such as investment math, basic economics, risk management and basic financial statement construction (e.g., balance sheet, income statement and cash flow statement construction and analysis). The ultimate goal is to allow students to effectively give financial advice with the end goal of increasing the wealth within pre-determined risk parameters.

Course Objective/s:

This course aims to provide a basic understanding of the theories, concepts and practice used in financial advisory.

Course Outline:

ROLE OF THE RELATIONSHIP MANAGER

Definition

Process

-building relationships

-the customer segments

-establishing multi-dimensional relationships

Role of the RM

RM's Scorecard

ACCOUNT MANAGEMENT

Know Your Customer

Know Your Investment Products

Wealth Management Process

Tools

WEALTH MANAGEMENT

Definition/History/Current Trends

Financial Advisory

Investor Profile
Personal Financial Statements
Economic Fundamentals

WEALTH MANAGEMENT

Risk and Return
Time Value of Money
Financial Markets
Asset Allocation

WEALTH MANAGEMENT

Graded Role Playing Case Studies with Presentations

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Fin123
Course Title	Investment Analysis
No. of Units	3 units

Course Description:

FIN 123 is a 3-unit finance elective that covers the basics of valuation and analysis of fixed-income investments. The course is designed to cover all fixed-income related topics that will be encountered in CFA Level I examination. It will begin with an introduction of basic features of fixed-income securities and associated risks, description of different kinds of bonds and introduction to yields. The primary focus of the course will be on the primary tools for valuation and analysis of fixed income securities and markets particularly yield valuation and risk measurement.

Course Objective/s:

At the end of the course, the students are expected to familiarize themselves with various fixed investment alternatives and enable them to understand how these instruments work.

Course Outline:

- I. Overview of the Types and Features of Fixed Income Securities
 - a. Bonds
 - b. Preferred Stock
 - c. RMBS, CMBS, ABS
- II. Risks Associated with Investing in Fixed Income Securities
- III. Primary and Secondary Markets
- IV. Bond Market Indices
- V. Understanding Yield Spreads
 - a. Interest rate policy tools
 - b. Yield Curve
 - c. Credit Spreads
- VI. Bond Pricing, Yield Measures, Total Return
 - a. Bond Pricing
 - b. Conventional Yield Measures
 - c. Total Return Analysis
- VII. Calculating Investment Returns
 - a. Single Period Return
 - b. Money Weighted Return
 - c. Time Weighted Return

- d. Multiple Period Return Calculation
- VIII. The Structure of Interest Rates
 - a. The Base Interest Rate
 - b. Risk Premium
 - c. The Term Structure of Interest Rates
- IX. Overview of Forward Rate Analysis
 - a. Par, Spot, and Forward Rates
 - b. Main influences on Yield-Curve Shape
- X. Measuring Interest Rate Risk
 - a. Full Valuation Approach
 - b. Duration
 - c. Modified Duration versus Effective Duration
 - d. Convexity
 - e. Price Value of a Basis Point

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Acc 191
Course Title	Financial Accounting & Reporting
No. of Units	3 units

Course Description:

This course is the culmination of the Financial Accounting cluster in the Finance and Accounting Department. This subject deals with income taxes, leases and off-balance sheet financing, financing reporting quality, accounting shenanigans and analyst adjustments to reported financials. It also deals with the required disclosures and notes to the financial statements.

Course Objective/s:

It also covers reconstruction of accounts from incomplete records, change from cash basis to accrual basis of accounting, correction of errors, accounting changes, discontinued operations, earnings per share, accounting for changing prices, interim reporting, segment reporting, and other current related items. The students will also be exposed to the financial statements of specialized industries.

Course Outline:

1. Presentation of general-purpose financial statements	5 hours
a. Nature of general-purpose financial statements	
b. Over-all considerations in the preparation and presentation of financial statements	
c. Minimum requirements for the content of financial statements	
d. Balance sheet	
e. Income statement	
f. Statement of changes in owners' equity	
g. Statement of cash flows	
h. Accounting and explanatory notes	
i. Principles of disclosure	
2. Reconstruction of accounts	5 hours
a. Statements from incomplete records (single-entry system)	
b. Conversion from cash to accrual basis	
3. Interim reporting	5 hours
a. Definition and nature	
b. Approaches in treatment of interim period [Independent approach (discreet approach), Dependent approach (integral approach)]	
c. Minimum components of interim financial reports	

- d. Recognition and measurement of income and expenses reported in the interim financial statements
4. Segment reporting 5 hours
- a. Definition and nature
 - b. Types of segments (Business, Geographical)
 - c. Identification of reportable segments
 - d. Presentation and disclosure requirements
- LONG TEST # 1
5. Off-balance sheet financing 5 hours
- a. Functions
 - b. Types
 - c. Benefits
 - d. Effects
 - e. Consideration
6. Leases 5 hours
- a. Nature and classification
 - b. Accounting for leases – lessee’s viewpoint: Operating lease, Capital lease/finance lease
 - c. Accounting for leases – lessor’s viewpoint: Operating lease, Direct Financing lease, Sales-type lease, Sale of assets during lease term
 - d. Accounting for sale-leaseback transactions
 - e. Leveraged lease
 - f. Disclosure requirements for leases
7. Income Taxes 5 hours
- a. Types of income tax allocation (Intraperiod, Interperiod, Interperiod tax allocation)
 - b. Temporary and permanent differences (Taxable temporary differences and deductible temporary differences, Recognition and measurement of income tax payable, deferred tax liabilities and deferred tax assets, Current and deferred tax expense and income tax benefits, Financial statement presentation and disclosures)
- LONG TEST # 2
8. Accounting for Employee Benefits 5 hours
- a. Employee benefits defined
 - b. Short-term employee benefits (Recognition and measurement)
 - c. Post-employment benefits [Nature of pension plan, Types of pension plan (Defined contribution pension plans, Defined benefit pension plans), Accounting for pension plans]
 - d. Termination benefits
 - e. Equity compensation benefits
 - f. Pre-retirement compensation plans
 - g. Share-based compensation plans (Share award plans, Share option plans, Share appreciation rights, Share purchase plans)
 - h. Share-based Payment
9. *Accounting for changing prices and reporting in hyperinflationary economies* 5 hours
- a. Accounting for changing prices
 - b. Review of historical cost and stability of money concepts
 - c. Rationale for accounting for changing prices
 - d. Monetary vs. non-monetary items

- e. Constant peso accounting vs. current cost accounting
- f. Preparation of financial statements using constant peso accounting and current cost accounting
- g. Reporting in hyperinflationary economies
- h. Characteristics which indicate the existence of hyperinflation
- i. Restatement of financial statements (Restating balance sheet, Restating income statement, Restating components of equity)
- j. Investee reporting in the currency of a hyperinflationary economy

GROUP ORAL PRESENTATIONS

5 hours

10. Professional activities applying IAS and IFRS 4 hours

- a. Critically appraising, evaluating proposed changes and promoting changes in
- b. Accounting theories and principles
- c. Concepts
- d. IFRSs, IASs, Exposure Drafts of IASs and other IASB publications
- e. Monitoring and evaluating
- f. International issues and case law
- g. Ethical issues

LONG TEST # 3

ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
------------	------------------------	--------	-------

Course No.	Fin 160
Course Title	Entrepreneurial Finance
No. of Units	3 units

Course Description:

The course builds on the concepts of finance learned in the basic accounting and finance courses that have relevance to the entrepreneurial venture from start-up to “harvest.

While we are interested in the entrepreneur as a person, we are even more interested in the entrepreneurial process, especially as it relates to finance.

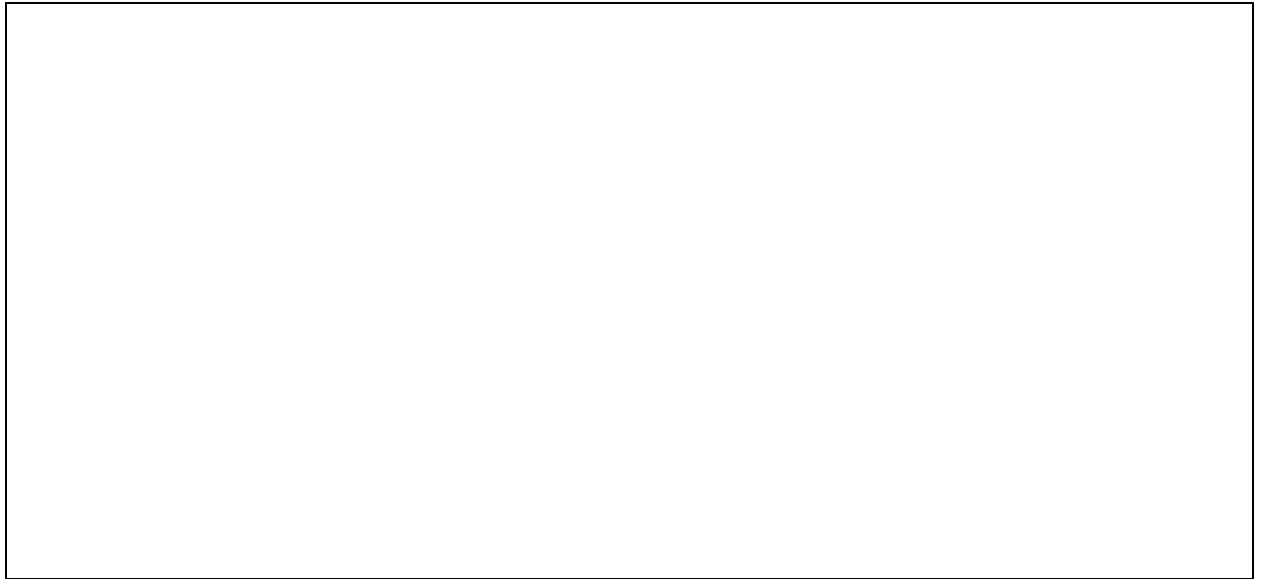
The central focus of the course is to gain an understanding of the financing of entrepreneurial ventures, including ways on how entrepreneurs identify and commit necessary resources to create and finance their venture. Consistent with financial theory, we will be evaluating decisions and alternatives on the basis of their impact on firm value. To accomplish these objectives the course addresses specific skills, concepts, and know-how relevant for financing and building entrepreneurial ventures.

Course Objective/s:

At the end of this course, the students are expected to be able to:

1. Develop an analytical framework that will organize their critical thinking so that they will understand its financial environment and how it operates, and integrate these in the firm’s business concerns.
2. Formulate their framework for financial analysis affecting their firm and benchmarking them against best practices.
3. Understand and apply different finance concepts and business tools in a small firm set up to guide them in making necessary day-to-day decisions.
4. Familiarize and prepare the entrepreneur to real worlds financing problems that affect the firm’s operations. This will enable them to assimilate these problems as their own business experience, learn how to face these problems, and apply the necessary tools to help solve them.
5. Implement pertinent strategies and business decision which are very crucial in the operations of the proposed entrepreneurial venture.

Course Outline:



ATENEO DE MANILA UNIVERSITY
Loyola Schools
Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
Course No.	Fin 199		
Course Title	Special Topics in Finance: Portfolio Management and Wealth Planning		
No. of Units	3 units		

Course Description:

FIN 124 is a 3-unit course focusing quantitative topics and portfolio management. This course orients the students with the statistical concepts used in Finance.

Course Objective/s:

At the end of the course, the students are expected to familiarize themselves with various portfolio management alternatives and enable them to understand how these instruments work.

Course Outline:

I. Quantitative Methods

- a. Statistical Concepts and market Returns
- b. Probability Concepts
- c. Common Probability Distributions
- d. Sampling and Estimation
- e. Hypothesis Testing
- f. Technical Analysis
- g. Correlation and Regression
- h. Multiple regression and Issues in Regression

II. Portfolio Management

- a. The asset allocation decision
- b. Introduction to Portfolio Management
- c. Introduction to Asset pricing models
- d. Capital Market theory
- e. Portfolio Management Process

III. Wealth Planning

- a. Fixed Income Portfolio Management
- b. Equity Portfolio Management
- c. Private Wealth Management

ATENEO DE MANILA UNIVERSITY
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Generic Course Syllabus for 2nd Semester, School Year 2012-2013

Department	Finance and Accounting	School	JGSOM
Course No.	Acc 111		
Course Title	Resource Management		
No. of Units	3 units		

Course Description:

Health projects consume resources, and as such, these resources need to be identified, planned for, allocated, controlled, and recorded. In many cases, funding for these resources also has to be secured. This course will introduce the students to the fundamentals of resource management as well as help the students understand and handle the various issues that will arise as a health project goes through its life cycle. Activity-based costing and management systems will be the framework used in this course.

Course Objective/s:

1. Develop an appreciation of financial statements and be able to understand the relationships between the different elements of the financial statements.
2. Understand the basic cost concepts and the principles of Activity-Based Costing (ABC) System to help them estimate the resource requirements of the health projects they will undertake for their community.
3. Gain skills in resource planning and control as health projects are implemented.
4. Use differential analysis in making decisions regarding the acquisition, disposal, processing, and allocation of scarce economic resources.
5. Know how to prepare the pro-forma budgets of health projects for packaging funding proposals.

Course Outline:

COURSE CONTENT AND OUTLINE

I. Course Overview

II. Resource Management

- A. Nature of businesses and organizations
- B. Resource-based view of the firm
- C. The decision-making process
- D. The role of Accounting in business
- E. 10 principles that form the basics of Financial Management

III. Marketing

- A. The importance of market orientation in service organizations
- B. The need for marketing in health projects
- C. The elements of the health project proposal
- D. Marketing your health project

IV. The Basic Financial Statements

- A. The accounting equation format (Assets, Liabilities and Stockholders' Equity)
- B. Income Statement, Balance Sheet, Cash Flows

- C. Evaluating a firm's financial performance
- V. Cost Management
 - A. Different paradigms in cost management (a historical overview)
 - B. Direct/indirect costs; flexible/capacity costs; fixed/variable costs
 - C. Activity-Based Costing (ABC)
- VI. Forecasting, Planning & Budgeting
 - A. The budgeting process
 - B. Budget inputs and outputs
 - C. Preparing the budget
 - D. Discretionary expenditure
 - E. Activity-based management

- VII. The Organization as a System of Activities
 - A. Management accounting in service organizations
 - B. Measuring and managing activities and business processes
 - C. Strategic cost management and the Value Chain