

UNIVERSITY OF THE EAST

Graduate School
Manila, Philippines

**Master in Accountancy
Flexible Modular Program**

We recognize the needs of working Graduate Students to fit their continuing education pursuits in higher education around a work-life balance that supports their career directions and professional commitments. Supported by the University’s active scientific community, public sector alumni linkages, and robust online learning environment, UE’s Flexible Modular Program in Accountancy provides the opportunity to discover and learn cutting-edge knowledge and best practices from the social justice and sustainable management perspective:

Module	Semester	Course
1. Ethical and Scientific Foundations that Support Accountancy Practice	Semester 1	GMB 7101 Corporate Social Responsibility and Good Governance GRR 7501 Statistical Methods Applied to Research GMB 7207 Policy Formulation and Strategic Management
2. Dynamic Capabilities	Semester 2 and Summer	<i>Management Accounting</i> GMB 7106 Economic Analysis for Managers GMB 7201 Management Science GMB 7307 Corporate Finance GAC 7201 Organizational Management GAC 7202 Managerial Control and Costing Systems <i>Internal Auditing</i> GAC 7301 Internal Auditing Theory and Practice GAC 7302 Enterprise Risk Management GAC 7303 Information Systems Auditing GAC 7304 Forensic Accounting and Fraud Investigation GAC 7305 Audit Communications <i>Taxation</i> GAC 7401 Taxation of Business and Investment Transactions GAC 7402 National and Local Taxation GAC 7403 Comparative International Taxation GAC 7404 Tax Planning and Research

		GAC 7405 Special Topics in Taxation
3. Electives	Semester 3	GAC 7501 Advanced Financial Reporting and Analysis GAC 7502 Seminar in Advanced Audit Topics GAC 7503 Accounting Information Systems GAC 7504 Ethical Leadership and Communications GAC 7505 Government Accounting GAC 7506 Government Auditing GMA 7101 Management Accounting GED 7101 Psychological Foundations of Education GEN 7101 Test and Measurement GTM 7107 Curriculum Development
4. Research	Semester 4	GRR 7502 Research Methods across Disciplines

Each module must be completed in its entirety. The last module provides learners with the option to choose three courses essential to their work environment. The Comprehensive Examination will be administered in the last week of Semester 4.

Annex A

Course Sequence

Year 1				Year 2	
Week	Semester 1	Semester 2	Summer	Semester 3	Semester 4
1	GMB 7101	Major 1	Major 4	Elective 1	GRR 7502
2	GMB 7101	Major 1	Major 4	Elective 1	GRR 7502
3	GMB 7101	Major 1	Major 4	Elective 1	GRR 7502
4	GMB 7101	Major 1	Major 5	Elective 1	GRR 7502
5	GMB 7101	Major 1	Major 5	Elective 1	GRR 7502
6	GMB 7101	Major 1	Major 5	Elective 1	GRR 7502
7	GRR 7501	Major 2		Elective 2	Comprehensive Examination
8	GRR 7501	Major 2		Elective 2	
9	GRR 7501	Major 2		Elective 2	
10	GRR 7501	Major 2		Elective 2	
11	GRR 7501	Major 2		Elective 2	
12	GRR 7501	Major 2		Elective 2	
13	GMB 7207	Major 3		Elective 3	
14	GMB 7207	Major 3		Elective 3	
15	GMB 7207	Major 3		Elective 3	
16	GMB 7207	Major 3		Elective 3	
17	GMB 7207	Major 3		Elective 3	
18	GMB 7207	Major 3		Elective 3	

Course Schedule**Year 1, Semester 1**

Week	Subject	Day	Time
1 to 6	GMB 7101	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn
7 to 12	GRR 7501	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn
13 to 18	GMB 7207	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn

Year 1, Semester 2

Week	Subject	Day	Time
19 to 24	Major 1	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn
25 to 30	Major 2	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn
31 to 36	Major 3	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn

Year 1, Summer

Week	Subject	Day	Time
37 to 39	Major 4	M T W F S	6 to 9 p.m. 6 to 9 p.m. 6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn 2 to 5 p.m.
40 to 42	Major 5	M T W F S	6 to 9 p.m. 6 to 9 p.m. 6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn 2 to 5 p.m.

Year 2, Semester 3

Week	Subject	Day	Time
1 to 6	Elective 1	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn
7 to 12	Elective 2	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn
13 to 18	Elective 3	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn

Year 2, Semester 4

Week	Subject	Day	Time
19 to 24	GRR 7502	T Th Sat	6 to 9 p.m. 6 to 9 p.m. 9 to 12 nn

Curriculum

Master in Accountancy Non-Thesis		Units
Core		
GMB 7101	Corporate Social Responsibility and Good Governance	3
GRR 7501	Statistical Methods Applied to Research	3
GRR 7502	Research Methods across Disciplines	3
		9
Major		
<i>Management Accounting</i>		
GMB 7106	Economic Analysis for Managers	3
GMB 7201	Management Science	3
GMB 7307	Corporate Finance	3
GAC 7201	Organizational Management	3
GAC 7202	Managerial Control and Costing Systems	3
<i>Internal Auditing</i>		
GAC 7301	Internal Auditing Theory and Practice	3
GAC 7302	Enterprise Risk Management	3
GAC 7303	Information Systems Auditing	3
GAC 7304	Forensic Accounting and Fraud Investigation	3
GAC 7305	Audit Communications	3
<i>Taxation</i>		
GAC 7401	Taxation of Business and Investment Transactions	3
GAC 7402	National and Local Taxation	3
GAC 7403	Comparative International Taxation	3
GAC 7404	Tax Planning and Research	3
GAC 7405	Special Topics in Taxation	3
		15
Electives		
GAC 7501	Advanced Financial Reporting and Analysis	3
GAC 7502	Seminar in Advanced Audit Topics	3
GAC 7503	Accounting Information Systems	3
GAC 7504	Ethical Leadership and Communications	3
GAC 7505	Government Accounting	3
GAC 7506	Government Auditing	3
GMA 7101	Management Accounting	3
GED 7101	Psychological Foundations of Education	3
GEN 7101	Test and Measurement	3
GTM 7107	Curriculum Development	3
		9
Integrated Course		
GMB 7207	Policy Formulation and Strategic Management	3
GRR 7700	Comprehensive Examination	

Total	36
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Core

GMB 7101 Corporate Social Responsibility and Good Governance

Concepts, principles, theories and practices of social responsibility and good governance; field experience and case study (3 units)

GRR 7501 Statistical Methods Applied to Research

Fundamentals of statistics as applied to master's degree research, including population, sample, parameter, statistics, and variable; the branches of statistics, sources of data, sampling concepts, sample selection methods; analysis and interpretation of data using statistics software (3 units)

GRR 7502 Research Methods across Disciplines

Methods and designs, concepts, processes, tools and interpretation of results of research in different disciplines (3 units)

Major

GMB 7106 Economic Analysis for Managers

Microeconomic and macroeconomic issues from theoretical and applied perspectives. The course stresses analytical reasoning and the application of quantitative techniques and economic methodology to managerial problems. Particular emphasis is placed on the limitations, strengths, and uncertainties of macro- and microeconomic policies in view of changing institutional and regulatory environments, extensive global interactions and linkages, and increasingly volatile individual expectations. (3 units)

GMB 7201 Management Science

Analysis of financial and accounting information and its impact on financial decision-making and profit-planning. Special emphasis on financial analysis, management of working capital, cost of capital, capital budgeting, long-term financing, dividend policy and internal financing (3 units)

GMB 7307 Corporate Finance

Principles of corporate finance and practical tools for financial decisions and valuation. The course focuses on two broad topics: financial policy (factors that determine a company's need for external financing, be it debt or equity, optimal mix of debt and equity financing) and valuation (tools as a basis for selecting investment projects and valuing companies) (3 units)

GAC 7201 Organizational Management

An examination of the concepts of organizational efficiency and effectiveness which introduces non-economic variables into the total management equation. Focus is on the organizational structure and process as key determinants of organization (3 units)

GAC 7202 Managerial Control and Costing Systems

This course examines a wide range of fundamental managerial techniques used by companies in their internal planning and control functions. In particular, it focuses on (a) techniques useful in analyzing and managing costs and profits; and (b) control systems [e.g., performance evaluation] that cater to large and decentralized business enterprises. In addition to building a basic knowledge base of managerial control and costing systems, students are expected to develop analytical skills necessary for making cost-related decisions and evaluating alternative designs of control systems. (3 units)

GAC 7301 Internal Auditing Theory and Practice

Theory and practical application of modern, management-oriented internal auditing. Covers the basic theory of internal auditing and then utilization of that theory in various case-study applications (3 units)

GAC 7302 Enterprise Risk Management

Integrated approach to enterprise risk management addressing business, operations, project, safety, security and privacy risk. It covers major topics such as the top 10 risks factors that threaten a business, business drivers for risk management, risk management framework, risk management tools and methods, how to define risks for your organization, implementing a risk management program and developing a risk management culture in your organization (3 units)

GAC 7303 Information Systems Auditing

Management of information systems audit and the evaluation of IT management. Analysis and review of internal controls in contemporary computer installations and applications. Use of basic and advanced information systems, audit techniques and methodologies, including audit software, integrated test facility, and concurrent auditing techniques. Technology audit reviews of the audit requirements for technologies such as LANs, EDI, and expert systems. Legal and professional requirements and computer abuse/fraud auditing. Review of future IS audit techniques, methodologies, research and social implications (3 units)

GAC 7304 Forensic Accounting and Fraud Investigation

Deceptions in financial and accounting processes. Topics include financial fraud understanding, identification, prevention and auditing, its legal proceedings and its required testimony by an expert witness, and the corresponding professional responsibilities of the auditor (3 units)

GAC 7305 Audit Communications

Application of oral and written communication skills throughout each stage of the internal

audit assurance engagement process. This interactive course will encourage students to “learn by doing” in a team-building environment. It will comprise lectures, class discussion, small group assignments, and role-playing (3 units)

GAC 7401 Taxation of Business and Investment Transactions

Focuses on the fundamental concepts of income taxation that apply to business and financial transactions typical of most taxpayers, such as choice of business entity; measurement of taxable income (loss) from operations; acquisitions and dispositions of property; non-taxable exchanges; cost recovery; compensation and retirement planning; and investment and personal financial plan (3 units)

GAC 7402 National and Local Taxation

This course introduces the student to the fundamentals of state and local taxation. The course is not intended to make the student technically proficient in all areas of state and local taxation, but rather, it surveys the taxes that states generally impose on its citizens, corporations, and other entities. The impact on society of current and proposed state and local taxes will be explored through the study of assigned readings and in-depth class discussions (3 units)

GAC 7403 Comparative International Taxation

The objective of the course is to broaden knowledge in the field of international taxation by introducing the student to the study of comparative foreign tax systems. The coverage is wide-ranging, touching on several countries and substantive categories of taxes as well as procedural aspects. While income tax will be stressed, value-added tax (VAT) will also be discussed (3 units)

GAC 7404 Tax Planning and Research

This course is an in-depth study of the tax-planning process and research tools that are available to both the professional business manager and the tax practitioner (3 units)

GAC 7405 Special Topics in Taxation

Discussions include, but are not limited to, such topics as transfer pricing, tax-timing, and taxation of independent contractors (3 units)

Electives

GAC 7501 Advanced Financial Reporting and Analysis

Studies advanced topics in financial accounting. Emphasis is on accounting for business combinations, including purchase and pooling of interests, consolidated financial statements, cash flows, translation of foreign financial statements, and other selected issues (3 units)

GAC 7502 Seminar in Advanced Audit Topics

This course is designed to help students with previous audit-related coursework develop an in-depth understanding of the audit services market. The focus is (1) the nature and value of external audits of corporate financial statements; (2) the structure, conduct and performance of the public accounting profession; and (3) the conceptual and practical problems external auditors face (3 units)

GAC 7503 Accounting Information Systems

The development and implementation of integrated organizational computer-based information systems has had a significant impact on the field of accounting. Accounting information systems must meet the multiple accounting needs of transaction processing, internal controls and audit, and financial statement preparation and simultaneously support the needs of decision-makers in finance, operations, marketing, human resources, and strategic management. The Sarbanes-Oxley Act makes corporate executives explicitly responsible for establishing, evaluating and monitoring the effectiveness of internal control over financial reporting. For most organizations, the role of IT will be crucial to achieving these objectives. This course presents system and control concepts necessary for the design, implementation, control and audit of accounting information systems with an emphasis on the accounting cycle, database design requirements, information system controls, financial reporting, and management responsibilities for compliance (3 units)

GAC 7504 Ethical Leadership and Communications

The course is focused on helping students gain the knowledge and develop the skills in the areas of communication, leadership, and ethics that they will need to become a successful accounting professional (3 units)

GAC 7505 Government Accounting

The basic principles of fund accounting are covered, including the analysis of financial management systems applicable to government agencies, GOCCs and local government units. This course also introduces students to major pronouncements of the Governmental Accounting Standards Board (GASB). An introduction to the New Government Accounting System (NGAS) is also provided, including a review of Government Auditing Standards

promulgated by the Commission on Audit (3 units)

GAC 7506 Government Auditing

This course will provide students with an in-depth understanding of the concepts associated with the types of audits found in a public sector environment. An objective of this course is to enable the student to understand and have a working knowledge of the theory of the government audit process and its practical applications. It examines various government auditing standards promulgated by the Commission on Audit. Auditing standards and procedures are studied for financial and compliance audits, as well as for economy and efficiency audits. The role of performance auditing in governmental and non-profit organizations is also covered. Case studies are used extensively (3 units)

GMA 7101 Management Accounting

Focuses on the problem of business decisions, making extensive use of cases. Topics include activity-based costing and management, agency theory, budgetary control systems, behavioral research in management accounting, compensation and incentive systems, efficiency and productivity measurement, decentralized performance evaluation systems, and quality control and measurement issues. The emphasis throughout is on the use of economic reasoning to solve actual business decision problems (3 units)

GED 7101 Psychological Foundations of Education

Deals with the application of psychology to education; the determinants of behavior; how students learn; the transfer and management of learning, emotional, physical and social factors in learning; and teacher-student relationships (3 units)

GEN 7101 Test and Measurement

Historical development of test measurement, functions and qualities of good measuring instruments, different steps in constructing teacher-made tests and improving reliability of test instruments (3 units)

GTM 7107 Curriculum Development

Critical study of development in the theory and practice of curriculum-making. Comprehensive consideration of newer curriculum practices, the philosophy and psychology upon which they are based, and newer methods by which they are evaluated. (3 units)

GMB 7207 Policy Formulation and Strategic Management

This course aims to integrate the concepts of strategic management, business strategy formulation and business policy. The course explores the concepts behind strategic management and strategy formulation. This includes exploring the issue of social responsibility, defining a company's mission statement, the use of internal analysis, external analysis, and levels of strategy. The course also examines issues involved with strategy implementation. This includes structural, cultural and leadership implications. A final strategy paper is required and is

defended before a panel of examiners (3 units)

GRR 7700 Comprehensive Examinations

Prerequisite: Completion of all course work (0 Unit)

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