



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/Lab Schedule : 5 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, academe, 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 PEO:

Upon completion of the program, students of the BSA program will be able to:		PEO	
		1	2
Soa*	Articulate and discuss the latest developments in the specific field of practice.	✓	
Sob	Effectively communicate orally and in writing using both English and Filipino.	✓	
Soc	Work effectively and independently in multi-disciplinary and multi-cultural teams.	✓	
Sod*	Act in recognition of professional, social and ethical responsibility.	✓	
Soe*	Preserve and promote Filipino historical and cultural heritage.		✓
Sof	Describe the basic functions of management such as planning, organizing, leading and controlling.	✓	
Sog	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.	✓	
SoH	Select the proper decision making tools to critically, analytically and creatively solve problems and drive results.	✓	
Soi	Express clearly and communicate effectively with stakeholders both in oral and written forms.	✓	
Soj	Apply information and communication technology (ICT) skills as required by the business environment.	✓	
SoK	Work effectively with other stakeholders and manage conflict in the workplace.	✓	
SoI*	Organize and lead groups to plan and implement business related activities.	✓	
SoM	Demonstrate corporate citizenship and social responsibility; and	✓	
SoN	Exercise high personal moral and ethical standards.	✓	
So-o*	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.	✓	
SoP*	Conduct accounting research through independent studies of relevant literature and appropriate use of accounting theory and methodologies.		✓
Soq*	Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.	✓	
SoR*	Apply knowledge and skills that will enable them to successfully respond to various types of assessments (including professional licensure and certifications).	✓	
Sox*	Maintain a professional commitment to good corporate citizenship, social responsibility and ethical practice when performing functions as a professional accountant.	✓	
Sot	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

Acc 225 Manual

Z. Jun Lin, David C. Yang, Liyan Wang



Acc 225 Manual:

Manual of the United States Reclamation Service: Accounting United States Reclamation Service, United States. Bureau of Reclamation, 1917 *The Economist* , 1896 **Coronary Care Manual** Peter L. Thompson, 2010-12-03 The Coronary Care Manual has been designed as a practical manual for the management of the acute coronary patient and aims to achieve a balance between the large and rapidly changing evidence base and practical application in the CCU ICU ED and ambulance. The book has been written by a group of Australian and international experts for medical nursing and paramedic staff working in these areas. This edition covers a broad range of coronary care medicine in enough detail to eliminate the need to refer to a larger reference book providing a portable companion for a night on call. Completely redesigned with new artwork the manual is organized to suit academics and practitioners alike covers a broad range of coronary care medicine provides specific advice on the management of common clinical problems eliminates the need to refer to a larger reference book features a consistent style and focus with standardised artwork for figures is now also available as an eBook. A code inside the Coronary Care Manual enables a full text download allowing you to browse and search electronically make notes and bookmarks in the electronic files and highlight material *Manual of Federal Appellate Procedure* Paul Peter O'Brien, 1929

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 compiled 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 **Wiley Not-for-Profit GAAP 2018** Richard F. Larkin, Marie DiTommaso, 2018-07-03 The essential not for profit GAAP reference updated with the latest standards. Wiley Not for Profit GAAP 2018 is the essential accounting resource for not for profit organizations providing quick access to the most up to date standards and practical tools for implementation. Designed help you find the answers you need quickly and easily this guide features helpful visual aids alongside detailed explanations tailored to the not for profit sector. Authoritative discussion covers Financial Accounting Standards Board FASB Accounting Standards Codification which includes the standards originally issued in the Statements Interpretations and Technical Bulletins Accounting Principles Board Opinions Accounting Research Bulletins AICPA Statements of Position and FASB Emerging Issues Task Force statements relevant to the not for profit organization. The unique characteristics of the not for profit organization demand adherence to specific

GAAP auditors and preparers must understand these standards stay up to date as they continue to evolve and know how to apply them in the course of real world financial statement preparation This book provides the guidance you need in a user friendly format Get up to date on the latest changes to GAAP affecting not for profit organizations Reference authoritative standards for measurement presentation and disclosure Consult flowcharts diagrams and charts to find answers at a glance Double check disclosures against a checklist of GAAP requirements Accounting standards are constantly changing and the special requirements targeting not for profits add an additional challenge to full compliance Instead of wading through dozens of volumes of official pronouncements to locate relevant information consult an all in one resource targeted specifically to not for profit GAAP one that is updated annually to bring you the most current information available Wiley Not for Profit GAAP 2018 provides clear answers and practical guidance to help you streamline GAAP implementation and ensure compliance

The Spectator life by states manual ,1954 **Wiley Not-for-Profit GAAP 2017** Richard F. Larkin,Marie DiTommaso,Warren Ruppel,2017-07-17 Perspective and Issues Concepts Rules and Examples Disclosure Requirements Presenting Fund and Net Asset Information A Complicated Set of Class Financial Statements Interim Reporting Perspective and Issues Concepts Rules and Examples Revenue and Expense Recognition Inventories Other Costs and Expenses Unrelated Business Income Taxes Discontinued Operations and Extraordinary Items Accounting Changes Contingent Items Seasonality Fourth Quarter Adjustments Disclosure Requirements Subsequent Events Definition Public Entities Conduit Debt Obligors Part 3 Specific Not for Profit Accounting Topics 7 Fund Accounting Perspective and Issues Concepts Rules and Examples Categories of Funds Alternative Fund Groupings A Typical Set of Fund Financial Statements Elimination of Funds for Reporting Purposes Conclusion 8 Net Assets Perspective and Issues Concepts Rules and Examples Unrestricted Net Assets Temporarily Restricted Net Assets Permanently Restricted Net Assets Changing Net Asset Classification Reported in a Prior Year Endowment Fund Reporting Financial Statement Presentation Disclosure Requirements ASU 2016 14 Changes to Net Asset Classifications and Endowments 9 Contributions Pledges Noncash Contributions and Exchange Transactions Perspective and Issues Concepts Rules and Examples Expendable Current Support Gifts in Kind Support Not Currently Expendable Exchange Transactions Step 1 Identify the Contract with a Customer Step 2 Identify the Performance Obligations in the Contract Step 3 Determine the Transaction Price Step 4 Allocate the Transaction Price to the Performance Obligations in the Contract

INTELLIGENT CRUISE CONTROL FIELD OPERATIONAL TEST ,1998 **The Complete Book of Volkswagen GTI** Russell Hayes,2025-10-28 Take a visually thrilling joy ride through the complete history and influence of one of the most enduring and pleasurable consumer focused sports cars of all time VW has sold over 2 5 million Golf GTIs across eight generations since its debut in 1975 as a 1976 model and the car remains popular with both seasoned and newer collectors including Gen X and Millennial enthusiasts Celebrating 50 years of continuous production The Complete Book of Volkswagen GTI is the ultimate resource for the sportier side of VW enthusiasts and racing fans This comprehensive book

features A look back at the GTI s rich racing history including World Rally Touring Car and other categories Details on other performance models like the Scirocco Corrado Golf R32 Jetta GLI and more Fresh insights interviews and more Lavishly illustrated pages The Complete Book of Volkswagen GTI will delight and inspire any classic racing fan and VW enthusiast in your life *Wiley Not-for-Profit GAAP 2020* Richard F. Larkin,Marie DiTommaso,Warren Ruppel,2020-08-04 Ensure that your not for profit accounting is airtight for 2020 Not for profit organizations have unique characteristics so they must adhere to a specific set of generally accepted accounting principles GAAP Wiley Not For Profit GAAP 2020 provides practical guidance on how to identify and apply the relevant standards This guide is indispensable for professionals responsible for preparing and auditing not for profit accounts You will learn how to interpret the relevant accounting principles and how to apply them all while minimizing unnecessary effort and eliminating potentially costly errors This comprehensive yet concise text thoroughly examines the latest standards for measurement presentation and disclosure related to not for profits It covers the Financial Accounting Standards Board FASB Accounting Standards Codification all relevant Accounting Standards Updates and other guidance that applies to not for profit organizations particularly that of the American Institute of Certified Public Accountants AICPA With this unrivalled reference tool your not for profit GAAP questions are answered Easily understand the latest not for profit GAAP with visual aids including flowcharts diagrams and illustrations Navigate complex requirements and ensure completeness of GAAP disclosures Stay current with all not for profit accounting pronouncements including FASB AICPA and more Enjoy practical user friendly guidance on applying the relevant accounting standards in your not for profit organization With Wiley Not For Profit GAAP 2020 you can be assured you have the most current comprehensive accounting information that applies to nonprofit organizations Stay in compliance and ensure timely accurate reporting with this authoritative volume Financial and Managerial Accounting for School Administrators R. E. Everett,Raymond L. Lows,Donald R. Johnson,2003-08-21 Widely acknowledged as the most respected reference on school accounting this book offers clear detailed explanations of financial accounting and reporting as they apply to school system fund structures Whether they are new to the field or have a background in accounting school business officials will turn to this comprehensive book again and again for information on topics such as revenue and expenditure accounting special revenue funds capital projects funds trust and agency funds internal cash control auditing and using accounting information to measure fiscal health Designed as a graduate level textbook the book is also a valuable resource for in service programs

Corpus Juris ... Annotations ,1926 *Building Telephony Systems with OpenSIPS* Flavio E. Goncalves,Bogdan-Andrei Iancu,2016-01-30 Build high speed and highly scalable telephony systems using OpenSIPS About This Book Install and configure OpenSIPS to authenticate route bill and monitor VoIP calls Gain a competitive edge using the most scalable VoIP technology Discover the latest features of OpenSIPS with practical examples and case studies Who This Book Is For If you want to understand how to build a SIP provider from scratch using OpenSIPS then this book is ideal for you It is beneficial

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Monthly Catalog of United States Government Publications ,1956-08 *Applied Accounting for the Microcomputer User* ,2000 **Corpus Juris** William Mack,William Benjamin Hale,1914 *Essentials of Accounting for Governmental and Not-for-profit Organizations* John H. Engstrom,Leon Edwards Hay,1996 Engstrom and Copleys *Essentials of Accounting for Governmental and Not for Profit Organizations* 6e is well received by those professors whose objective is to provide less detailed coverage than is available in larger texts as well as by those whose objective is to prepare accounting majors for the uniform CPA Examination This addition incorporates all the FASB GASB and AICPA pronouncements passed since the last edition Journal of the Senate Massachusetts. General Court. Senate,1882 *Report of the Auditor* South Dakota. Auditor's Office,1913

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Table of Contents Acc 225 Manual

1. Understanding the eBook Acc 225 Manual
 - The Rise of Digital Reading Acc 225 Manual
 - Advantages of eBooks Over Traditional Books
2. Identifying Acc 225 Manual
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Acc 225 Manual
 - User-Friendly Interface
4. Exploring eBook Recommendations from Acc 225 Manual
 - Personalized Recommendations
 - Acc 225 Manual User Reviews and Ratings
 - Acc 225 Manual and Bestseller Lists
5. Accessing Acc 225 Manual Free and Paid eBooks
 - Acc 225 Manual Public Domain eBooks
 - Acc 225 Manual eBook Subscription Services
 - Acc 225 Manual Budget-Friendly Options

-
6. Navigating Acc 225 Manual eBook Formats
 - ePub, PDF, MOBI, and More
 - Acc 225 Manual Compatibility with Devices
 - Acc 225 Manual Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Acc 225 Manual
 - Highlighting and Note-Taking Acc 225 Manual
 - Interactive Elements Acc 225 Manual
 8. Staying Engaged with Acc 225 Manual
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Acc 225 Manual
 9. Balancing eBooks and Physical Books Acc 225 Manual
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Acc 225 Manual
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Acc 225 Manual
 - Setting Reading Goals Acc 225 Manual
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Acc 225 Manual
 - Fact-Checking eBook Content of Acc 225 Manual
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements

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