



	1.3.1 Identify and differentiate the different types of responsibility centers (i.e., profit center, cost center, investment center) and determine the proper accounting of transactions affecting each one. Determine the proper use of transfer pricing in measuring the performance of business operations		4			3		1	
	1.3.2 Identify and differentiate the four perspectives of the balanced scorecard and formulate performance indicators to evaluate, monitor and improve business performance		2		1	1			
	<b>1.4 Management Accounting Concepts &amp; Techniques for Decision Making</b>								
	1.4.1 Identify and differentiate the various quantitative techniques and apply them properly in making sound management decisions		2	1		1			
	1.4.2 Identify and use appropriate relevant costs in making analysis and business decision 14.3 Apply the discounted cash flow method and the IRR method in determining cash flows and in making business decisions concerning capital expenditures.		5		1	3	1		
<b>2.0</b>	<b>Financial Management</b>	<b>40.00 %</b>	<b>28</b>	<b>2</b>	<b>4</b>	<b>15</b>	<b>4</b>	<b>3</b>	<b>0</b>
	2.1 Identify and describe the nature, objectives and scope of Financial Management in making business decisions		1	1					
	2.2 Analyze and use financial data derived from financial statements in evaluating the performance of the management and make business decisions		6		1	4		1	
	2.3 Apply different working capital (cash, receivables, inventory and other short-term resources) management methods and techniques in making short-term business decisions		5			3	1	1	
	2.4 Utilize various capital and investment management and techniques and the time value concept of money in making long-term business decisions		6	1	1	3	1		
	2.5 Differentiate the different types and measurement of risks and apply their relationships with the rate of returns		5		1	2	1	1	
	2.6 Identify and apply basic concepts and tools of capital structure management for long-term financing decision		5		1	3	1		
<b>3.0</b>	<b>Management Consultancy</b>	<b>4.29 %</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	3.1 Describe the nature, objectives and scope of management consultancy practice by Certified Public Accounting (CPAs)		1	1					
	3.2 Prepare a Project Feasibility Study properly by determining and utilizing essential components		2	1	1				

<b>4.0</b>	<b>Economic Concepts essential to obtaining an understanding of entity's business and industry</b>	<b>5.71 %</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	4.1 Identify and describe the basic concepts of macroeconomics that are relevant in making business decisions, and apply the concepts properly		2	1	1				
	4.2 Identify and describe the basic concepts of microeconomics that are relevant in making business decisions, and apply the concepts properly		2	1	1				
				<b>8</b>	<b>13</b>	<b>35</b>	<b>10</b>	<b>4</b>	<b>0</b>
	<b>TOTAL</b>	<b>100%</b>	<b>70</b>	<b>21</b>		<b>35</b>	<b>14</b>		