



Adventist University of the Philippines

Doctor of Philosophy in Commerce majors in:

Accounting and Finance

Business Management

Human Resource Management

(Enhanced Curriculum 2014)

Course Descriptions

Basic Courses

CGSC 713 ADVANCED COMPUTER EDUCATION (3 units). The course is designed to discuss basic concepts of Information Systems (IS), Information Technology (IT), communication structure and applications. It focuses on the concepts of IS, components of IT infrastructure like computer software, communications and networking, internet, etc; and the different applications that are used in computers to support organizational activities for competitive advantage.

CGSR 711 ADVANCED RESEARCH METHODOLOGY (3 units). A course designed for doctoral students to discuss issues in research design and the philosophy of science. The main course emphasis is on conceptualization of the research process, understanding empirical research designs and strategies and understanding the practical implications of scientific research. The student should be able to a plan a complete program of research, as well as critique research done by others.

CGSS 712 ADVANCED STATISTICS (3 units). A study of the concepts and procedures underlying selected multivariate parametric statistical methods and univariate and multivariate nonparametric tests; includes data analysis using the SPSS.

Philosophy Courses

RELB 711 PHILOSOPHICAL PERSPECTIVE IN ADVENTIST EDUCATION/CHRISTIAN ECONOMICS (3 units). A critical comparison of secular educational philosophies with the writings of Ellen White and the beliefs of the Seventh-day Adventist Church. This course is based on an extensive survey of secular philosophical documents with position/reaction papers and extensive discussion to explore and support the Adventist perspective. Philosophical issues and their implications for educational practice are examined.

RELB 721 PROFESSIONAL, LEGAL AND BIBLE ETHICS (3 Units) – This course deals on the appropriate and inappropriate behavioral acts in the practice of the professions based on Christian and Biblical principles, legal pronouncements, laws and code of ethics promulgated by professional board.

PCOM 702 PHILOSOPHY OF MAN (3 units). A survey of the historical, psychological, and sociological foundations of secular and Christian philosophical perspective of man and their contribution to the underlying philosophy of Adventist education. An examination of the historical role of the Holy Spirit through the Gift of Prophecy and thought leaders involved in the development of Adventist educational philosophy is included.

Commerce Core Courses

PCOM 711 CURRENT ISSUES IN HRM (3 units). A comprehensive study of the global trends in the operative functions of the human resource manager and the issues that arise in the recruitment, selection, performance evaluation, compensation, training and development, discipline, labor relations, movement of employees and other relevant topics that affect the people in the organization.

PCOM 712 STRATEGIC MANAGEMENT (3 units). An advanced study of strategic management processes at the business, functional, corporate, and international levels of the firm, intended to enhance an organization's competitive advantage. It incorporates the important roles or organizational policies, structures, cultures, leadership, control and ethical principles in the creation and realization of a firm's strategic vision.

PCOM 713 ADVANCED FINANCIAL MANAGEMENT (3 units). Advanced analysis of decision making at the corporate level. Topics include: investment evaluation and implementation, portfolio management, the issuance of corporate securities, corporate governance, capital structure, cost of capital, dividend policy, and formulation and implementation of effective financial strategies. Special attention will be paid to the importance of asymmetric information, taxes, and contract enforcement costs in corporate decisions.

PCOM 714 E-COMMERCE SYSTEMS MANAGEMENT (3 units). This course covers both the theories and tools needed to build and manage E-Commerce sites. Specific topics include E-Commerce business models, marketing, security, hosting options, secure-transactions, web server installation and configuration, web services and interfacing with legacy systems. The course also reviews research findings that relate to electronic business.

PCOM 715 OPERATIONS AND QUALITY MANAGEMENT (3 units). A course that covers the total administration and control of the production and operation functions of the firm such as: service and product designs, quality management, location, lay-out, supply-chain management, inventory management, and statistical control. Emphasis is given on managing and improving quality. Theories, classical and current research findings related to TQM are also surveyed.

PCOM 716 PROJECT PLANNING AND EVALUATION (3 UNITS). It is concerned with planning and controlling the use of resources as manpower, materials, facilities, technology and information to accomplish the production objectives of an organization. Its major concern is to develop the students' understanding of the design, operation, control, evaluation and implementation of a project.

Specialization Courses

Accounting and Finance

PCOM 717 ADVANCED TOPICS IN FINANCIAL ACCOUNTING (3 units). This course deals with the analysis of financial accounting and reporting issues encountered by a variety of business organizations. Topics include: international accounting standards, accounting and control of not-for-profit organizations, accounting for corporations in financial distress, accounting for partnerships, estates, trusts and leases. It will also include a survey of related published and unpublished researches.

PCOM 718 SPECIAL TOPICS IN AUDITING (3 units). this course emphasizes the objectives, scope, applicable standards, practices and procedures for two types of audit- operational audit and internal audit. The code of ethics for internal auditors and the relationship between the

independent/external auditor and the entity's operations and internal auditors are also discussed. Technical aspects included in the content are: selecting the auditee, planning the audit, performing the audit, reporting the findings, and performing follow-up. Selected researches on the topic will be analyzed. Forensic investigations will be covered, time permitting.

PCOM 719 ADVANCED TOPICS IN ASSET PRICING (3 units). Topics include: Theoretical asset pricing with an emphasis on continuous time asset pricing, empirical testing of static and dynamic asset pricing models, including the CAPM, the APT, consumption and production based dynamic general equilibrium models, and dynamic models of the term structure.

Human Resource Management

PCOM 721 COMPENSATION ADMINISTRATION (3 units). Survey of compensation theories, methods and procedures required to develop compensation and reward systems in organizations including job evaluations, incentive systems, salary administration, fringe benefits, appropriate legislations, policies and strategy issues of compensation systems, analysis of the impact of wages on individual attitudes and decision to participate and perform in organizations, economic and social elements of compensation.

PCOM 722 SEMINAR IN HUMAN BEHAVIOR IN ORGANIZATIONS (3 units) This seminar examines current and classic research on human behavior as it occurs within the boundaries of organizations. The course reviews pertinent theories and research findings that relate to topics such as motivation, social influence process, organization roles, leadership, change and inter- and intra-group dynamics. Issues of job design, conflict resolutions, communications processes and problem solving may also be covered.

PCOM 723 LABOR PROBLEMS IN DEVELOPING NATIONS (3 units). Survey and comparison of labor markets, economic development, and the role of trade unions in developing countries with particular emphasis to Asia and the Pacific.

Business Management

PCOM 724 INTERNATIONAL BUSINESS MANAGEMENT (3 units). The course develops an understanding of the rationale, mechanisms, practices and policies of international business particularly the changes taking place in the relationship between multi-national enterprises and developing countries. It deals with trade and the international institutions that regulate business including foreign direct investments from the point of view of both the investors and the host country. It also covers organizations and strategies of international and multi-national firms, initiating international operations, joint-venture problems, relationships with state enterprises, licensing methods, and defense against adverse government policies. Asia-Pacific entrepreneurship, Japanese, Chinese, and other management styles and systems are explored.

PCOM 725 ORGANIZATIONAL STRUCTURE AND FUNCTION (3 units). The history of organization theory. An analysis of contemporary research on organization structure. Detailed treatment of tasks, technology and integration requirements as they affect structural design and functioning of organizations. Opportunities to develop conceptual and diagnostic skills in determining organization structures for various technological and tasks situations.

PCOM 726 POWER AND POLITICS IN THE ORGANIZATION (3 units). Provides a framework for intelligently analyzing the sources of power in organizations and the circumstances that lead to its attainment and effective use. Offers a framework for evaluating political behaviors on both pragmatic and ethical grounds.

Cognates

PCOM 811 MANAGEMENT OF EDUCATIONAL INSTITUTIONS (3 units) The course focuses directly on major principles and theories of management, namely, planning, organizing, leading, and controlling. It involves also the dimensions of human relations, motivation and evaluation of performances for school improvement.

PCOM 812 CONTEXT AND PRACTICES IF LEADERSHIP IN EDUCATION (3 units) The course is designed to study the philosophical foundation of Christian leadership, administration and management practices in the educational institutions. Concepts and models from the biblical and Christian leaders shall be highlighted.

PCOM 813 CONTEMPORARY TEACHING STRATEGIES (3 units) An in-depth study designed to broaden the instructional repertoire of teachers and educational leaders in improving the teaching-learning process through a thorough knowledge on theories of learning, decision-making abilities, human relations skills, and communication techniques, resulting in enhanced learning for students.

Dissertation Writing

CGSD 911 DISSERTATION WRITING I (6 Units) - A comprehensive study of writing a dissertation proposal. The special emphasis centers on selecting and defending a title, presenting a clearly written and accurately documented dissertation proposal. The output is a dissertation proposal to be defended before a panel of examiners.

CGSD 922 DISSERTATION WRITING II (6 Units) -The student continues to develop and write the dissertation under the supervision of the adviser. When the dissertation adviser determines that the student is ready to defend the dissertation, and after the panel of examiners certifies the same, an oral defense will be scheduled to which all graduate faculty and students will be invited. The final bound copies of the defended and approved dissertation must be submitted within one semester after passing the oral defense.