

COLLEGE OF BUSINESS
ADMINISTRATION



CBA

COLLEGE OF BUSINESS ADMINISTRATION



STUDENT HANDBOOK

BS CUSTOMS ADMINISTRATION



LPU
LYCEUM OF THE PHILIPPINES UNIVERSITY
BATANGAS



COLLEGE OF BUSINESS ADMINISTRATION
BS Customs Administration

LYCEUM OF THE PHILIPPINES UNIVERSITY
Capitol Site, Batangas City

Effectivity
AY 2023-2024

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LYCEUM OF THE PHILIPPINES UNIVERSITY

LPU UNIFIED VISION

An internationally accredited university dedicated to innovation and excellence in the service of God and country

LPU BATANGAS CAMPUS VISION

To be a recognized industry-driven university in the Asia Pacific Region by 2026

LPU BATANGAS CAMPUS MISSION

LPU-B, espousing the ideals of Jose P. Laurel, is dedicated to develop innovative leaders, lifelong learners and globally competitive professionals constantly in pursuit of truth and acts with fortitude (Veritas Et Fortitudo) to serve God and country (Pro Deo Et Patria)

LPU-B CORE VALUES

G - God-centeredness
L - Leadership
I - Integrity
N - Nationalism
C - Collaboration
S - Service Orientation

INSTITUTIONAL QUALITY POLICY

The Lyceum of the Philippines University (LPU) is committed to provide quality education, training and services to its students to achieve optimum customer satisfaction and to be responsive to the need for continuous improvement.

The quality objectives shall be formulated, implemented, monitored and evaluated in accordance with the quality policy.

All our instruction, research and community extension activities shall be marked with quality in compliance with industry standards and applicable statutory and regulatory requirements of different local and international certifying / accrediting bodies / agencies.

All our facilities, resources, and efforts shall be dedicated to deliver quality education, training, and services in consideration of risk management.

This policy shall be communicated to, understood and applied by the LPU-B Family.

INSTITUTIONAL INTENDED LEARNING OUTCOMES

LPU Batangas has identified the institutional learning outcomes which represent the qualities that all LPU students should possess when they graduate. These outcomes are anchored on the 4Cs: competence, commitment, credibility and collaboration.

1. **Competent Learners**

- *Communication* - Express ideas clearly and effectively in oral and written communication; demonstrate proficiency in the English language.
- *Computer & IT Literacy* - Demonstrate knowledge and skills related to computer and information technology and utilize the same to process information and manage data observing legal and ethical concerns.
- *Entrepreneurial* - Engage in projects and activities using basic knowledge and skills in business management, entrepreneurship and finance management.
- *Lifelong learning and global Skills* - Demonstrate understanding of responsibility for environmental, local and global issues and utilize lifelong learning strategies and practical skills for life, survival and leadership.
- *Interpersonal Skills* – Demonstrate interpersonal skills through effective listening, establishing rapport, monitoring non-verbal signals and expressing awareness of and respect for self and others using a variety of written, oral and non-verbal communication media.
- *Innovation and Research Skills* – Define and apply different types of thinking and research skills and employ innovative strategies to solve real life situations; explore new challenges and conduct researches that are beneficial to the community.

2. **Committed Achievers**

- Set specific - realistic and challenging goals and accomplish tasks and goals with discipline, determination and sense of urgency.
- Strive for excellence by providing continuous improvement and producing quality output.

3. **Credible and Values-driven Leaders and Members**

- Manifest faith in the Supreme Being / Creator
- Identify and recognize personal, moral and spiritual values and beliefs
- Determine decisions, actions and consequences after thoroughly

examining multiple perspectives (individual, community, national, global)

- Practice honesty, fairness and transparency in dealing with others.

4. Collaborative and Caring Team Leaders / Members

- Identify and apply knowledge of personal and group processes skills in specific tasks in resolving conflicts.
- Build relationships to support group effectiveness by being open, cooperative, flexible and respectful of others and being a team player
- Accept diversity and demonstrate respect for difference in acceptance of cultures, ideas, opinions and beliefs.
- Participate actively in uplifting the welfare of the community especially the less privileged sectors

COLLEGE OF BUSINESS ADMINISTRATION

COLLEGE VISION

To be the center of excellence in Business and Management studies in local and international community in pursuit of serving God and country.

COLLEGE MISSION

The College of Business Administration is committed to develop students into world class business professionals catering to the demands of the global business environment. It strives to deliver high-quality business education through innovative curriculum, scholarly contributions and sustainable community engagement.

BACHELOR OF SCIENCE IN CUSTOMS ADMINISTRATION

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

After three to five years from graduation, the graduates of Bachelor of Science in Customs Administration shall have:

1. Taken and passed the Customs Broker Licensure Examination

(CBLE) as embodied in the Republic Act No. 9820.

2. Practiced their profession either in the industry or academe, whether in the private or public sector, occupying frontline, supervisory or managerial positions.

3. Engaged in community service and life-long learning.

STUDENT OUTCOMES (SO)

a. Articulate the latest developments in the specific field of practice.

b. Communicate orally and in writing using both English and other Foreign Language.

c. Work independently in multi-disciplinary and multi-cultural teams.

d. Act in recognition of professional, social, and ethical responsibility.

e. Promote “Filipino historical and cultural heritage”.

f. Apply the basic concepts in all areas of business in the practice of the profession.

g. Apply the proper decision-making tools to solve problems and drive results critically, analytically and creatively.

h. Interpret the provisions of tariff and customs laws, rules and regulations and international trade laws and agreements.

i. Perform the different customs valuation and classification concepts and applications, techniques and remedies.

j. Introduce new ideas for the improvement of the practice of the profession as customs broker and as supply chain practitioner.

k. Engage in socio-civic activities.

l. Demonstrate readiness to take and pass the Customs Broker Licensure Examination.

PROGRAM DESCRIPTION

The Customs Administration program covers the functional areas of the customs brokers profession, national and international customs management, international trade, and supply chain. It involves acquisition of ethical, technical, and technological knowledge, skills, and competence, nurturing critical thinking and preparation of graduates toward professional leadership, organizational success and social responsibility.

BACHELOR OF SCIENCE IN CUSTOMS ADMINISTRATION

CURRICULUM

Bachelor of Science in Customs Administration School Year 2023-2024

FIRST YEAR

First Semester

Code	Course				Pre-Requisite
		lec	lab	Units	
GEC-PCOM	Purposive Communication	3	0	3	
GEC-RPH	Readings in Philippine History	3	0	3	
GEC-TCW	The Contemporary World	3	0	3	
GEC-Math	Mathematics in the Modern World	3	0	3	
ParCor	Partnership and Corporation Accounting	3	0	3	
Cus 1	Principles of Customs Management	3	0	3	
PE 1	Physical Fitness and Gymnastics	2	0	2	
BSC 1	Being Skills Course 1	1.5	0	1.5	
NSTP 1	National Service Training Program 1	3	0	3	
	Total	24.5	0	24.5	

Second Semester

Code	Course				Pre-Requisite
		lec	lab	Units	
GEC-ART	Art Appreciation	3	0	3	
GEC-STC	Science, Technology, and Society	3	0	3	
SCM 1	Introduction to Supply Chain Management	3	0	3	
Tar 1	Fundamentals of Tariff System	3	0	3	
OblCon	Law on Obligations and Contracts	3	0	3	
GEC-UTS	Understanding the Self	3	0	3	
PE 2	Rhythmic Activities	3	0	3	PE 1
NSTP 2	National Service Training Program 2	3	0	3	NSTP 1
	Total	23	0	23	

SECOND YEAR

First Semester

Code	Course				Pre-Requisite
		lec	lab	Units	
ManAcc	Management Uses of Accounting	3	0	3	ParCor
GEC-ETH-ICS	Ethics	3	0	3	
SCM 2	Warehouse Operations Management	3	0	3	SCM 1
Cus 2	Border Control and Security	3	0	3	Cus 1
Cus 3	Customs Operations and Cargo Handling	3	0	3	Cus 1
Tar 2	Commodity Classification System	3	0	3	Tar 1
PE 3	Individual-Dual Sports and Games	2	0	2	PE 2
BSC 2	Being Skills Course 2	1.5	0	1.5	BSC 1
	Total	21.5	0	21.5	

Second Semester

Code	Course				Pre-Requisite
		lec	lab	Units	
EPC	English Proficiency	3	0	3	GEC-PCOM
SCM 3	Procurement and Inventory Management	3	0	3	SCM 2
Cus 4	Customs Warehousing	5	0	5	Cus 2, Cus 3
Tar 3	Customs Valuation System	3	0	3	Tar 2
PerDev	Personality Development	3	0	3	
Taxation	Income & Business Taxation	3	0	3	
StatAna	Statistical Analysis with Software Application	3	0	3	
PE 4	Team Sports and Recreation	2	0	2	PE 3
	Total	25	0	25	

Summer

Code	Course				Pre-Requisite
		lec	lab	Units	
StraMan	Strategic Management	3	0	3	
Elec 1	International Business and Trade	3	0	3	
Elec 2	Entrepreneurial Management	3	0	3	
	Total	9	0	9	

THIRD YEAR

First Semester

Code	Course				Pre-Requisite
		lec	lab	Units	
SCM 4	Transportation Management	3	0	3	SCM 3
Cus 5	Customs Clearance	5	0	5	Cus 4
Tar 4	Customs Appraisal and Assessment	3	0	3	Tar 3
OpMan	Operations Management (Total Quality Management)	3	0	3	
Res 1	Research Methods/Thesis Proposal and Defense	3	0	3	

First Semester (cont.)

Code	Course				Pre-Requisite
		lec	lab	Units	
FL	Foreign Language	3	0	3	SCM 3
	Total	20	0	20	

Second Semester

Code	Course				Pre-Requisite
		lec	lab	Units	
Cus 6	Customs Proceedings	5	0	5	Cus 5
Cus 7	Customs Post Clearance Audit and Fraud Management	3	0	3	Cus 5
Tar 5	Excise Taxes, Liquidation of Duty, and Surcharges	5	0	5	Tar 3, Tar 4
Res 2	Research Methods/Thesis Writing and Defense	3	0	3	Res 1
BusLaw	Negotiable Instruments Law, Intellectual Property Law, and Insurance Law	3	0	3	Oblicon
Rizal	Rizal's Life and Works	3	0	3	
	Total	22	0	22	

Summer

Code	Course				Pre-Requisite
		lec	lab	Units	
Internship	Practicum/Work Integrated Learning (300 hours)	3	0	3	
	Total	3	0	3	

FOURTH YEAR

First Semester

Code	Course				Pre-Requisite
		lec	lab	Units	
Cus 8	Ethics and Standards of the Customs Broker	3	0	3	Cus 6, Cus 7
Tar 6	Special Duties and Trade Remedies	3	0	3	Tar 5
Tar 7	International Trade Organizations, Agreements and Rules of Origin	5	0	5	Tar 5
ITApp	IT Application Tools in Business	3	0	3	
Elec 3	Financial Management	3	0	3	
	Total	17	0	17	

Second Semester

Code	Course				Pre-Requisite
		lec	lab	Units	
Cus 9	Competency Assessment in Customs Laws	5	0	5	Cus 8
Tar 8	Competency Assessment in Tariff Laws	5	0	5	Tar 6, Tar 7
	Total	10	0	10	

COURSE DESCRIPTIONS

SCHOOL YEAR 2023-2024

I. GENERAL EDUCATION COURSEs

COURSE CODE : GEC-UTS
COURSE TITLE : Understanding the Self
CREDIT : Three (3) units
PRE-REQUISITE : none

COURSE DESCRIPTION: TThis course aims to study the nature of identity; factors and forces that affect the development and maintenance of personal identity.

COURSE CODE : GEC-RPH
COURSE TITLE : Readings in the Philippine History
CREDIT : Three (3) units
PRE-REQUISITE : none

COURSE DESCRIPTION: This course aims primarily to study Philippine history viewed from the lens of selected primary sources in different periods, analysis and interpretation with emphasis on life and works of Jose P. Laurel.

COURSE CODE : GEC-TCW
COURSE TITLE : The Contemporary World
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course is designed to study globalization and its impact on individuals, communities and nations, challenges and responses.

COURSE CODE : GEC-MATH
COURSE TITLE : Mathematics in the Modern World
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course covers the study of nature of mathematics, appreciation of its practical, intellectual, and aesthetic dimensions, and application of mathematical tools in daily life.

COURSE CODE : GEC-PCOM
COURSE TITLE : Purposive Communication
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course prepares the student in writing, speaking and presenting to different audiences for various purposes.

COURSE CODE : GEC - ART
COURSE TITLE : Art Appreciation

CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course covers the nature, function and appreciation of the arts in contemporary society.

COURSE CODE : GEC - STS
COURSE TITLE : Science, Technology and Society
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course covers the study of interactions between science and technology and social, cultural, political and economic contexts which shape and are shaped by them; specific examples throughout human history of scientific and technological developments.

COURSE CODE : GEC - ETHICS
COURSE TITLE : Ethics
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course is a study of the principles of ethical behavior in modern society at the level of the person, society and in interaction with the government and other shared resources.

COURSE CODE : Rizal
COURSE TITLE : Life and Works of Rizal
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: The course deals with the study of the life of Rizal as a hero, as a teacher, etc., analysis of his main works, his services and influence on the development of Philippines and the present fundamental laws governing the Philippines.

COURSE CODE : FL
COURSE TITLE : Foreign Language
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: The course is designed to develop the knowledge, understanding, and skills involved in learning the secondary language. It covers the development of four fundamental skills in foreign language learning: listening, reading, speaking and writing with an emphasis on oral skills. Cultural readings and videos are included in each lesson to supplement the basic text and provide cultural insights and information.

COURSE CODE : BSC 1
COURSE TITLE : Being Skills Course 1
CREDIT : One and half (1.5) units
PRE-REQUISITE : None

COURSE DESCRIPTION: The course is designed to equip students with self-awareness tools that will provide the groundwork for emotional literacy, productivity, and resilience.

COURSE CODE : BSC 2
COURSE TITLE : Being Skills Course 2
CREDIT : One and half (1.5) units
PRE-REQUISITE : BSC 1

COURSE DESCRIPTION: After the foundation has been set, the course will enable students to practice habits that contribute to healthy collaboration with peers.

COURSE CODE : EPC
COURSE TITLE : English Proficiency Course
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This enhancement program provides students an excellent opportunity to improve their English proficiency and to help them increase their abilities in the four language skills: speaking, listening, reading and writing. This makes use of interactive communicative activities that will help the students learn independently through their participation in self-access learning activities appropriate to their level and developmental needs using the Tell Me More or other related software and learning platform.

II. NSTP COURSES

COURSE CODE : NSTP CWTS 1
COURSE TITLE : National Service Training Program 1
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: The course is pursuant to Section 12 of RA No. 9163 otherwise known as the National Service Training Program (NSTP) Act of 2001. NSTP – CWTS 1 includes the concept on volunteerism, self-awareness and team building geared towards an understanding of service and community consciousness.

COURSE CODE : NSTP CWTS 2
COURSE TITLE : National Service Training Program 2
CREDIT : Three (3) units
PRE-REQUISITE : NSTP 1

COURSE DESCRIPTION: The course is in pursuant to Section 12 of RA No. 9163 otherwise known as the National Service Training Program (NSTP) Act of 2001. NSTP - CWTS 2 is a continuation of NSTP – CWTS 1. It focuses on the concepts of community consciousness and community service. Needs assessment and project implementation is designed on the second half of the semester.

III. PHYSICAL EDUCATION COURSES

COURSE CODE : PE 1
COURSE TITLE : Physical Fitness and Gymnastics
CREDIT : Two (2) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course gives light to the concepts and objectives of Physical Education and Physical Fitness. This is intended to uplift wellness among the lives of the learners through application of the topics discussed and activities presented. In focus are physical fitness and gymnastics which invigorate development in the three domains of learning.

COURSE CODE : PE 2
COURSE TITLE : Rhythmic Activities
CREDIT : Two (2) units
PRE-REQUISITE : PE 1

COURSE DESCRIPTION: This course is the study of both theoretical and practical aspects of dancing to develop the inborn sense of rhythm.

COURSE CODE : PE 3
COURSE TITLE : Individual-Dual Sports and Games
CREDIT : Two (2) units
PRE-REQUISITE : PE 2

COURSE DESCRIPTION: This course is about the theories, demonstrations, and practical works of the sports – athletics, bowling, table tennis and badminton with emphasis on the development of appreciation and the skills in playing.

COURSE CODE : PE 4
COURSE TITLE : Team Sports and Recreation
CREDIT : Two (2) units
PRE-REQUISITE : PE 3

COURSE DESCRIPTION: This course is designed to guide the students to develop the fundamentals of team sports, the different skills in Basketball and Volleyball. It includes an adequate knowledge of the background, interpretation, and application of the rules.

IV. COMMON BUSINESS AND MANAGEMENT COURSES

COURSE CODE : OpMan
COURSE TITLE : Operations Management (Total Quality Management)
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course examines the principles and practices of Operations Management and Total Quality Management (TQM) and shows how these can be applied in a Philippine company to improve its operations and increase its competitiveness, especially in global terms. Throughout the course, the emphasis

is on the strategic dimension of quality in both manufacturing and service enterprises as well as in not-for-profit institutions. At the end of the course, the student is expected to have an appreciation of the strategic value of TQM principles, concepts and practices, and to understand the processes and pre-requisite conditions whereby TQM becomes a way of life in an organization.

COURSE CODE : StraMan
COURSE TITLE : Strategic Management
CREDIT : Three (3) units
PRE-REQUISITE : None

Course Description: The aim of this course is to provide students with a broad overview of the basic concepts in strategic management. Students are exposed to a number of frameworks and models to better understand and analyze the macro-environment, the industry environment, and firm level resources. The end goal is for the students to be able to think strategically, as opposed to only having a functional orientation, and to formulate and to implement creative and innovative strategies that are conducive to the demands of the firm and the environment in which it resides.

COURSE CODE : ParCor
COURSE TITLE : Partnership and Corporation Accounting
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This deals with transactions, financial statements, and problems peculiar to the operations of partnerships and corporations as distinguished from sole proprietorships. Topics included: partnership formation and operations including accounting for the admission of partners, changes in capital, and profit and loss sharing ratios; the conversion of an unincorporated enterprise into a corporation; accounting for incorporated enterprises, including corporate organizations, paid-in capital, accumulated earnings (loss), dividends and treasury shares. It will also cover the preparation of financial statements for internal and external purposes, accounting information systems manual and computerized special journals; understanding balance sheet, income statement, statement of cash flows and statement of changes in equity; financial statements of companies in the service, manufacturing and trading industries; and analysis of accounting information and decision making.

COURSE CODE : ManAcc
COURSE TITLE : Management Uses of Accounting
CREDIT : Three (3) units
PRE-REQUISITE : ParCor

COURSE DESCRIPTION: This is a terminal subject in accounting for non-accounting majors. It is primarily designed for students with a basic background in Accounting. The course emphasizes accounting as a tool of management in the functions of planning, controlling, decision-making. Among the topics covered are the basic concepts of financial statement preparation and analysis; cost system; operational and capital budgeting; internal audit and control; and the impact of electronic data processing on the accounting and management functions.

COURSE CODE : IApp
COURSE TITLE : IT Application Tools in Business
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course will thoroughly discuss the two most important computer applications. Word processing will include creating, editing and printing any form of documents especially in connection to business forms. Spreadsheets will introduce to the students the use of electronic worksheets for business transactions. This course will also make use of available business software.

COURSE CODE : PerDev
COURSE TITLE : Personality Development
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course deals with the dynamics of personality development and then proceeds to guide students in comparing themselves to the ideal. Activities are also meant to deeper their self-realization as they reflect on their existing value system, their life philosophy, paradigms and perceptions.

COURSE CODE : StatAna
COURSE TITLE : Statistical Analysis with Software Application
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course provides a fundamental understanding of the concepts of statistical inference necessary to effectively employ statistical methods in contemporary business situations. It is designed to use the appropriate statistical techniques and any available software application that will facilitate a data-driven decision-making process in the field of business and other related areas. In addition to the more complex software for data analysis, it requires that the students to be highly proficient with the use of MS Excel for Statistical Analysis.

V. SPECIAL BUSINESS EDUCATION COURSES

COURSE CODE : Taxation
COURSE TITLE : Income and Business Taxes
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course involves an intensive study of the business and transfer tax system, including the estate tax, the gift tax, and transfer tax. The relationship between these three donative transfer taxes, and between the transfer taxes and the income tax, are emphasized. The policy underpinnings or wealth transfer taxation, and the reasons for the recent erosion in its political support, will be explored. The expanded value-added tax is also discussed.

COURSE CODE : ObliCon
COURSE TITLE : Law on Obligations and Contracts

CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course gives the student an understanding of the legal concepts and rules governing the law of obligations and contracts and application of these concepts to practical problems. It involves a discussion of the nature, sources, kinds, and extinguishments of contracts including defective contracts and other miscellaneous topics relevant to the course. Topics include: the nature of law, source of law and the role of law in society; structure of the Philippine legal system; general legal concepts of enforceable rights and obligations; type of laws and the national legal system; nature, purpose, scope, and key principles of national legislation; sources of obligations; kinds of obligations under the Civil Code; specific circumstance affecting obligations in general (fortuitous events, fraud, negligence, delay, and breach of contract); duties of obligor to do or not to do; extinguishments of obligation; general principles of the law of contracts; elements and stages of contracts; freedom from contract and limitation; object of contracts; considerations of contracts; formalities; interpretations and reformations of contracts; and defective contracts (rescissible, voidable, unenforceable, and void).

COURSE CODE : BusLaws
COURSE TITLE : Negotiable Instruments Law, Intellectual Property Law, and Insurance Law
CREDIT : Three (3) units
PRE-REQUISITE : Oblicon

COURSE DESCRIPTION: This course covers the relevant provisions of the Negotiable Instruments Law, Intellectual Property Law, and Insurance Law in the practice of the Customs Broker profession.

COURSE CODE : SCM 1
COURSE TITLE : Introduction to Supply Chain Management
CREDIT : Three (3) units

COURSE DESCRIPTION: This course introduces the basic concepts of supply chain management and its relation to customs administration. This includes the elements and functionalities of the different supply chains - movement and storage of raw materials, work-in-process inventory, and finished goods from point of origin to point of consumption and environmental supply chain management with due regard to risk reduction and disaster management.

COURSE CODE : SCM 2
COURSE TITLE : Warehouse Operations Management
CREDIT : Three (3) units
PRE-REQUISITE : SCM 1

COURSE DESCRIPTION: This course introduces the general principles of warehousing and distribution and their importance in the logistics system. The course emphasizes on the economies of scale, costs and customer service as well as the major types of warehousing, warehouse functions, processes, organization and operations. It includes analysis of warehouse location, operation management, controls, procedures, finance, security, cargo/materials handling, and productivity.

COURSE CODE : SCM 3
COURSE TITLE : Procurement and Inventory Management
CREDIT : Three (3) units
PRE-REQUISITE : SCM 2

COURSE DESCRIPTION: This course includes contracting of services and procurement of materials and supplies, including implementing technologies, processes, policies and procedures to support the purchasing process with ample consideration to economic theories of supply and demand. It covers supply forecasting, supplier selection, supplier relationship management process, supplier performance and economic theories of supply and demand. It also includes the concepts of inventory management and the Economic Order Quantity model, the demand and order cycle uncertainty and with the examination of both types of uncertainties when calculating safety stock requirements.

COURSE CODE : SCM 4
COURSE TITLE : Transportation Management
CREDIT : Three (3) units
PRE-REQUISITE : SCM 3

COURSE DESCRIPTION: This course deals with the basic aspect in transportation system and development of the various modes of transportation. It also covers analysis of present challenges and opportunities as well as local transport regulations, international transport agreements and environmental impact. Emphasis on emerging concepts and use of technologies to improve transportation management is also included.

VI. PROFESSIONAL COURSES

COURSE CODE : Cus 1
COURSE TITLE : Principles of Customs Management
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course is an introduction to customs administration with emphasis on the profile of the Bureau of Customs, its organization, functions and jurisdiction as the main government agency implementing customs laws, rules and regulations its relationship with the private sector and other government agencies.

COURSE CODE : Cus 2
COURSE TITLE : Border Control & Security
CREDIT : Three (3) units
PRE-REQUISITE : Cus 1

COURSE DESCRIPTION: This course introduces the importance of territorial limits on customs control and security measures which shall give emphasis on customs border, control and security. This course also deals with the general principles of importation and exportation which requires government authority taking into consideration policies, laws, rules, regulations, procedures and significant role of customs in international trade security and control.

COURSE CODE : Cus 3
COURSE TITLE : Customs Operations and Cargo Handling
CREDIT : Three (3) units
PRE-REQUISITE : Cus 1

COURSE DESCRIPTION: This course deals with customs port and airport operations and cargo handling beginning from the arrival of the carrying vessel or aircraft until the cargoes are brought to the yard, terminal, facilities or warehouses for storage. The course includes the rules and formalities in the entrance and clearance of vessels and aircrafts, the establishment and operations of Customs Facilities and Warehouses (CFW), and the various port and airport charges.

COURSE CODE : Cus 4
COURSE TITLE : Customs Warehousing
CREDIT : Five (5) units
PRE-REQUISITE : Cus 2, Cus 3

COURSE DESCRIPTION: The course is the study of customs bonded warehousing (CBW) and free zones. It deals with the laws, rules and regulations in the establishment, operation and management of firms accredited as CBW operators and locators including the customs clearance process, documentation and admission/export of their goods.

COURSE CODE : Cus 5
COURSE TITLE : Customs Clearance
CREDIT : Five (5) units
PRE-REQUISITE : Cus 4

COURSE DESCRIPTION: This course deals with customs clearance of goods under the following procedures: 1) formal and informal consumption including project cargo, bulk and breakbulk shipments; 2) export, re-export and return shipments; 3) conditional importation and relief consignment; 4) customs transit and transshipment; 5) super green lane; 6) split entry; 7) traveler and passenger baggage; 8) postal items; and 9) express shipment. Likewise, the course covers the preparation, amendment and cancellation of goods declaration including provisional goods declaration; understanding shipping, commercial and banking documents; and procurement of securities.

COURSE CODE : Cus 6
COURSE TITLE : Customs Proceedings
CREDIT : Five (5) units
PRE-REQUISITE : Cus 5

COURSE DESCRIPTION: This course is the study of customs remedies with emphasis on administrative remedies. It discusses the principles, proceedings and penalties in administrative, civil and criminal cases arising from the tariff and customs laws.

COURSE CODE : Cus

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COURSE TITLE : Customs Post Clearance Audit and Fraud Management
CREDIT : Three (3) units
PRE-REQUISITE : Cus 5

COURSE DESCRIPTION: The course deals with the Bureau of Customs management, its functions and jurisdiction as to the auditing of all private sector involved in the conduct of importation and exportation of goods. Post clearance audit of the Bureau of Customs, importers, customs brokers or declarant form part of the customs procedures and processes of the BOC and to a particular government agency involved.

COURSE CODE : Cus 8
COURSE TITLE : Ethics and Standards of the Customs Broker
CREDIT : Three (3) units
PRE-REQUISITE : Cus 6, Cus 7

COURSE DESCRIPTION: This course emphasizes on the code of ethics and Technical standards for Customs Brokers in the conduct of their professional service concerning transactions at the Bureau of Customs, other government agencies and private sectors. It also covers study of the practice of customs broker profession including the laws, rules and regulations relative thereto.

COURSE CODE : Cus 9
COURSE TITLE : Competency Assessment in Customs Laws
CREDIT : Five (5) units
PRE-REQUISITE : Cus 8

COURSE DESCRIPTION: This course deals with the assessment of the student's deep mastery of customs border control and security, port operation and cargo handling, warehousing and free zones, customs clearance and proceedings, audit and fraud detection and the practice of the customs broker profession.

COURSE CODE : Tar 1
COURSE TITLE : Fundamentals of Tariff System
CREDIT : Three (3) units

COURSE DESCRIPTION: This course deals with the study of the origin of tariff from Spanish Regime to present stage and its principles. It also deals with the concept, principles and policies of Tariff Administration. This includes the organizational structure and functions of Tariff Commission, and formulation and dissemination of tariff laws, rules and regulations.

COURSE CODE : Tar 2
COURSE TITLE : Commodity Classification System
CREDIT : Three (3) units
PRE-REQUISITE : Tar 1

COURSE DESCRIPTION: The course introduces the students to the concepts of Harmonized Commodity Coding System adopted by the Philippines in relation to the rules and agreements under the World Customs Organization and the Association of Southeast Asian Nations; the purposes and significance of the classification of commodities in tariff terms; and the rules and techniques of commodity classification.

COURSE CODE : Tar 3
COURSE TITLE : Customs Valuation System
CREDIT : Three (3) units
PRE-REQUISITE : Tar 2

COURSE DESCRIPTION: The course introduces to the students the Rules on Customs Valuation as implemented in the Philippines by virtue of its accession to the World Trade Organization; the different concepts, principle and rules under each method of customs valuation; and the application of the various methods to varying circumstances/situations of importation of goods in the Philippines.

COURSE CODE : Tar 4
COURSE TITLE : Customs Appraisal and Assessment
CREDIT : Three (3) units
PRE-REQUISITE : Concurrent with Tar 3

COURSE DESCRIPTION: This course introduces to the students the application of the various methods of WTO customs valuations in the computation of customs duties, taxes and other charges due on imported commodities and the various international commercial terms utilized by the parties; the determination of the applicable tariff classification and rates; and the computation of the imposable duties and taxes over articles imported under various schemes.

COURSE CODE : TAR 5
COURSE TITLE : Excise Taxes, Liquidation of Duty and Surcharges
CREDIT : Five (5) units
PRE-REQUISITE : Tar 3, Tar 4

COURSE DESCRIPTION: This course covers computation of articles subject to excise taxes, surcharges, fines, tentative release, bonds and redemption of imported article, computation of Liquidation of Consumption Entry, Warehousing Entry, Over Payment and Short Payment and other remedial computation.

COURSE CODE : Tar 6
COURSE TITLE : Special Duties and Trade Remedies
CREDIT : Three (3) units
PRE-REQUISITE : Tar 5

COURSE DESCRIPTION: This course is designed to present to the students the various special duties/measures provided under the World Trade Organization Agreements and the CMTA, as amended, that are implemented in the Philippines; their importance and effect to import and export sectors as well as the domestic industry including determinations of the imposable amounts in relation to trade remedy measures.

COURSE CODE : Tar 7
COURSE TITLE : International Trade Organizations, Agreements and Rules of Origin
CREDIT : Five (5) units
PRE-REQUISITE : Tar 6

COURSE DESCRIPTION: This course is designated to present to the students the concept of international law its significance and implications to the world and to the local community; the various international trade organization and agreements to which the Philippines is a signatory; the various free trade areas and their respective rules of origin.

COURSE CODE : Tar 8
COURSE TITLE : Competency Assessment in Tariff
CREDIT : Five (5) units
PRE-REQUISITE : Tar 6, Tar 7

COURSE DESCRIPTION: This course is designed as a comprehensive study and mastery of the laws, rules, regulations and principles on tariff system with emphasis on customs valuation and/or classification of goods, issues and controversies arising therefrom and their applicable remedies.

VII. PROFESSIONAL ELECTIVE COURSES

COURSE CODE : Elec 1
COURSE TITLE : International Business and Trade
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course provides an overview of the environment, concepts and basic differences involved in international business and trade. Topics include forms of foreign investment, international trade theory, government influences on trade and strategies, international organizations, multinational corporations, personnel management and international marketing.

COURSE CODE : Elec 2
COURSE TITLE : Entrepreneurial Management
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: The course aims to teach the approach which entrepreneurs use in identifying opportunity and creating new ventures, the analytic skills that are needed to practice this approach and the background knowledge and managerial skills that are necessary for dealing with the recurring issues involved in starting, growing and harnessing the value of new ventures.

COURSE CODE : Elec 3
COURSE TITLE : Financial Management
CREDIT : Three (3) units
PRE-REQUISITE : None

COURSE DESCRIPTION: This course is an introduction to financial management and finance; Cash flows and financial analysis; the makeup of interest rates, risk and the time value of money in financial calculations: The techniques of valuing bonds and stock and the risks associated with valuations; Capital budgeting techniques, cash flows examination and risks in capital budgeting; The components of capital, the cost of capital and leverage; Managing working and capital, cash and financing;

BS Customs Administration

I. Policy Title: POLICY ON ADMISSION AND RETENTION

II. RATIONALE:

In line with the school's mission to provide quality education, and producing globally competitive Customs Brokers, the College of Business Administration will ensure that the quality objective of "obtaining above the national passing rate in the PRC Board Exam" shall be achieved, hence this policy.

III. CRITERIA FOR ADMISSION AND RETENTION

First Year

Before one is accepted in the program, a student should have passed the college entrance examination with a rating of stanine 4 or with high school average rating of at least 87.

Second Year

Before one is allowed to enroll, a student should have maintained weighted average grade of 2.50 and above in Tariff 1 and Customs 1 and should have satisfactorily passed the interview with the Dean/ Department Chair of the College.

Third Year

To qualify retention for the Customs Administration program, a student should obtain at least a grade of 2.50 in the qualifying examination. Provided further that the student has a weighted average of at least 2.50 professional subjects enrolled last academic year.

*Students who do not comply in the foregoing requirements are advised to shift to any related Business Course where they may qualify.

Fourth Year

The incoming fourth year student should have earned a weighted average of at least 2.50 in all professional subjects enrolled last academic year.

Requirements for Graduation

To qualify for graduation in the Customs program, the student:

1. Must have satisfactorily passed all professional subjects and General Education courses.
2. Must have satisfactorily passed the Assessment Exam (SO).
3. Must have passed the Comprehensive Mock Board Examination.

TRANSFEREES

1. Must present honorable dismissal, certificate of good moral character from the school last attended.
2. Must have passed the school entrance examination
3. Must have passed the validating exam for the major/professional courses taken
4. Must not have failing grades from the school last attended

PRE REQUISITES

1. All students must observe the proper sequence of courses. Courses taken and completed without satisfying the pre-requisites will not be given credit.

I. EFFECTIVITY: This criteria for Admission and Retention shall be implemented effective Academic Year 2018 -2019.

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COLLEGE OF BUSINESS ADMINISTRATION

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