

CURRICULUM
BACHELOR OF SCIENCE IN ACCOUNTANCY

Reference CMOs : CMO 27,s.2017

Starting SY 2021-2022

FIRST YEAR, First Semester

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		GEC 1	Mathematics in the Modern World	3	3	0	0	3	None
		GEC 2	Science, Technology and Society	3	3	0	0	3	None
		GEC 3	Readings in Philippine History	3	3	0	0	3	None
		GEC 4	Purposive Communication	3	3	0	0	3	None
		GEC 5	Contemporary World	3	3	0	0	3	None
		GEC 6	Understanding the Self	3	3	0	0	3	None
		AE13-A	Financial Accounting & Reporting (Fundamentals), Part I	6	6	0	0	6	None
		PE 1	Movement Enhancement	0	0	2	2	2	None
		NSTP 1	CWTS 1	3	3	0	0	3	None
			TOTAL	27	27	2	2	29	

FIRST YEAR, Second Semester

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		GEC 7	Ethics	3	3	0	0	3	None
		GEC 8	Art Appreciation	3	3	0	0	3	None
		GEC 9	Life and Works of Rizal	3	3	0	0	3	None
		GEC 10	Living in the IT Era	3	3	0	0	3	None
		GEC 11	Gender and Society	3	3	0	0	3	None
		GEC 12	The Entrepreneurial Mind	3	3	0	0	3	None
		AE13-B	Financial Accounting & Reporting (Fundamentals), Part II	6	6	0	0	6	AE13-A
		PE 2	Fitness Exercise 2	0	0	2	2	2	PE 1
		NSTP 2	CWTS 2	3	3	0	0	3	NSTP 1
			TOTAL	27	27	2	2	29	

FIRST YEAR, Summer

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		Prof Elec 1	Human Behavior in Organization (HBO)	3	3	0	0	3	None
		Prof Elec 2	Valuation Concepts and Methods	3	3	0	0	3	None
		AE18	Financial Markets	3	3	0	0	3	None
			TOTAL	9	9	0	0	9	

SECOND YEAR, First Semester

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		CBME 1	Operation Management & TQM	3	3	0	0	3	None
		AE 1	Law on Obligations and Contracts	3	3	0	0	3	None
		AE14	Conceptual Framework and Accounting Standards	3	3	0	0	3	None
		AE4	Managerial Science	3	3	0	0	3	None
		AE11	Managerial Economics	3	3	0	0	3	None
		AE15	Intermediate Accounting Part I	6	6	0	0	6	AE13-A
		AE21	IT Application Tools in Business	2	2	1	1	3	None
		AE26	Income Taxation	3	3	0	0	3	None
		PE 3	Physical Activities Towards Health and Fitness 1	0	0	2	2	2	None
			TOTAL	26	26	3	3	29	

SECOND YEAR, Second Semester

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		AE2	Business Law and Regulations	3	3	0	0	3	AE1
		AE10	Governance, Business Ethics, Risk Management and Internal Control	3	3	0	0	3	None
		AE5	International Business and Trade	3	3	0	0	3	None
		AE12	Economic Development	3	3	0	0	3	None
		AE20	Accounting Information System	2	2	1	1	3	AE21
		AE16	Intermediate Accounting Part II	6	6	0	0	6	AE15
		AE25	Business and Transfer Taxes	3	3	0	0	3	AE26
		PE 4	Physical Activities Towards Health and Fitness 2	0	0	2	2	2	PE 3
			TOTAL	23	23	3	3	26	

THIRD YEAR, First Semester

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		AE 3	Regulatory Framework and Legal Issues in Business	3	3	0	0	3	AE1
		AE9	Statistical Analysis with Software	2	2	1	3	3	3rd Year Standing
		AE17	Intermediate Accounting Part III	3	3	0	0	3	AE16
		AE19	Financial Management	3	3	0	0	3	AE18
		AE22	Cost Accounting and Control	3	3	0	0	3	AE13-B
		PrE1	Auditing and Assurance Principles	3	3	0	0	3	3rd Year Standing
		PrE2	Auditing and Assurance: Concepts and Applications I	3	3	0	0	3	3rd Year Standing
		PrE5	Auditing in CIS Environment	2	2	1	3	1	3rd Year Standing
		Prof Elec 3	Updates in Financial Reporting Standards	3	3	0	0	3	AE14
			TOTAL	25	25	2	6	27	

THIRD YEAR, Second Semester

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		CBME 2	Strategic Management	3	3	0	0	3	CBME 1
		AE6	Accounting Research Methods	3	3	0	0	3	3rd Year Standing
		AE23	Strategic Cost Management	3	3	0	0	3	AE22
		PrE3	Auditing and Assurance: Concepts and Application II	3	3	0	0	3	PrE2
		PrE4	Auditing and Assurance: Specialized Industries	3	3	0	0	3	3rd Year Standing
		PrE6	Accounting for Special Transactions	3	3	0	0	3	3rd Year Standing
		PrE7	Accounting for Business Combinations	3	3	0	0	3	3rd Year Standing
		PrE8	Accounting for Government and Non-Profit Organizations	3	3	0	0	3	3rd Year Standing
		Prof Elec 4	Principles and Methods of Teaching Accounting	3	3	0	0	3	3rd Year Standing
			TOTAL	27	27	0	0	27	

FOURTH YEAR, First Semester

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		AE7	Accounting Internship (400 hrs)	0	0	6	6	6	4th Year Standing
		AE8	Accountancy Research	3	3	0	0	3	4th Year Standing
		AE24	Strategic Business Analysis	3	3	0	0	3	AE23
			TOTAL	6	6	6	6	12	

FOURTH YEAR, Second Semester

SY Taken	Grade	Code	Course Description	Units				Total Units	Prerequisite
				Lec	Hrs	Lab	Hrs		
		EP AC1	FAR - Enhancement Program	3	3	0	0	3	4th Year Standing
		EP AC2	AFAR - Enhancement Program	3	3	0	0	3	4th Year Standing
		EP AC3	TAXATION - Enhancement Program	3	3	0	0	3	4th Year Standing
		EP AC4	MAS - Enhancement Program	3	3	0	0	3	4th Year Standing
		EP AC5	RFBT - Enhancement Program	3	3	0	0	3	4th Year Standing
		EP AC6	AUDITING - Enhancement Program	3	3	0	0	3	4th Year Standing
			TOTAL	18	18	0	0	18	

SUMMARY	
General Education Course	36
Cognate/Major/Professional Course	36
Enhancement Program	18
Common Business and Management Education Course	6
Core Accounting Education Courses	90
Internship (400 hrs)	6
PE	8
NSTP	6
TOTAL	##