

College Park, Dipolog City

BACHELOR OF SCIENCE IN ACCOUNTANCY

FIRST YEAR

ive Title

<i>Grades</i>	<i>Subj. No</i>	<i>Descriptive Title</i>	<i>Iec</i>	<i>lab</i>	<i>Total Hours</i>	<i>Unit Credit</i>	<i>Pre-requisites</i>
	AE 110	Managerial Economics	3	0	3	3	NONE
	AE 113	Financial Accounting and Reporting	3	0	3	3	NONE
	AE 114	Conceptual Framework and Accounting Standards	3	0	3	3	NONE
	GEC 111	Understanding the Self	3	0	3	3	NONE
	GEC 112	Readings in the Philippine History	3	0	3	3	NONE
	GEC 113	The Contemporary World	3	0	3	3	NONE
	GEC 211	Mathematics in the Modern World	3	0	3	3	NONE
	PATHFit 1	Movement Competency Training	2	0	2	2	NONE
	NSTP 111	National Service Training Program 1	3	0	3	(3)	NONE
						23	

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FIRST SEMESTER

ive Title

<i>Grades</i>	<i>Subj. No</i>	<i>Descriptive Title</i>	<i>Iec</i>	<i>lab</i>	<i>Total Hours</i>	<i>Unit Credit</i>	<i>Pre-requisites</i>
	AE 211	Business Laws and Regulations	3	0	3	3	AE121
	AE 212	Cost Accounting and Control	3	0	3	3	AE 125
	AE 126	Intermediate Accounting 2	3	0	3	3	AE 125
	AE 219	Financial Management	3	0	3	3	AE 113
							AE 125
	AE 225		3	0	3	3	
		Income Taxation					
	GEC 121	Ethics	3	0	3	3	NONE
	GEC 122	Art Appreciation	3	0	3	3	NONE
	GEC 124	Science, Technology and Society	3	0	3	3	NONE
	PATHFit 3	Dances	2	0	2	2	PATHFit 2
							26

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**THIRD YEAR
FIRST SEMESTER**

Grades	Subj. No	Descriptive Title	lec	lab	Total Hours	Unit Credit	Pre-requisites
_____	AE 319	Statistical Analysis with Software Application	3	0	3	3	AE 221
_____	ED 313	Philippine Popular Culture	3	0	3	3	NONE
_____	ELEC 311	Principles and Methods of Teaching Accounting	3	0	3	3	AE 217
_____	IC 111	Life and Works of Andres Bonifacio	2	0	2	2	NONE
_____	PRE 314	Auditing and Assurance Principles	3	0	3	3	AE 217
_____	PRE 315	Auditing and Assurance: Concepts and Applications 1	3	0	3	3	AE 217
_____	PRE 316	Accounting for Special Transactions	3	0	3	3	AE 217
_____	PRE 317	Accounting for Business Combinations	3	0	3	3	AE 217
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SECOND SEMESTER

Grades	Subj. No	Descriptive Title	lec	lab	Total Hours	Unit Credit	Pre-requisites
_____	Acctg 321	Accounting for Government and Non-profit Organizations	3	0	3	3	AE 217
_____	AE 322	International Business and Trade	3	0	3	3	AE 228
_____	AE 323	Accounting Research Methods	3	0	3	3	NONE
_____	AE 324	Auditing in a CIS Environment	3	0	3	3	AE 319
_____	ELEC 325	Valuation Concepts and Methods	3	0	3	3	AE 223
_____	AE 326	Strategic Business Analysis	3	0	3	3	AE 223
_____	PRE 327	Auditing and Assurance: Specialized Industries	3	0	3	3	PRE 315
_____	PRE 328	Auditing and Assurance: Concepts and Applications 2	3	0	3	3	PRE 315
_____	SSP 121	The Entrepreneurial Mind	3	0	3	3	NONE
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SUMMER

Grades	Subj. No	Descriptive Title	lec	lab	Total Hours	Unit Credit	Pre-requisites
_____	RC 329	Financial Accounting and Reporting	3	0	3	3	All Acctg. Subjects
_____	RC 330	Business Laws and Taxation Part 1	3	0	3	3	except AE 417 and
_____	RC 331	Auditing	3	0	3	3	AE 418
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**FOURTH YEAR
FIRST SEMESTER**

Grades	Subj. No	Descriptive Title	lec	lab	Total Hours	Unit Credit	Pre-requisites
_____	AE 417	Accounting Internship	6	0	6	6	80% of Acctg Subjects have been completed
_____	AE 418	Accountancy Research	3	0	3	3	AE 316
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SECOND SEMESTER

Grades	Subj. No	Descriptive Title	lec	lab	Total Hours	Unit Credit	Pre-requisites
_____	ELEC 421	Updates in Financial Reporting Standards	3	0	3	3	AE 217
_____	ELEC 422	Operations Auditing	3	0	3	3	PRE 324/326
_____	RC 423	Management Advisory Services	3	0	3	3	All Acctg. Subjects taken
_____	RC 424	Regulatory Framework for Business Transactions and Taxation Part 2	3	0	3	3	All Acctg. Subjects taken
_____	RC 425	Advanced Financial Accounting and Reporting	3	0	3	3	All Acctg. Subjects taken
_____	AE 426	IT Application Tools in Business	3	0	3	3	AE 319
_____	CBME 427	Strategic Management	3	0	3	3	CBME 121, AE 223
_____	Rizal 101	Rizal's Life and Works	3	0	3	3	NONE
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SUMMARY	CHED Requirement	ABC Requirements
1. General Education (GEC) Courses	36	36
2. Common Business and Management Education Courses (CBMEC)	6	6
3. Core Accounting Education Courses	81	81
4. Cognates/Major/Professional Courses	36	36
5. Institutional Courses		26
6. NSTP	6	6
7. PE	8	8
TOTAL	173	199


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CURRICULUM COMPONENTS

BACHELOR OF SCIENCE IN ACCOUNTANCY Revised Four-Year Curriculum (Effective 2023-2024)

GENERAL EDUCATION COURSES (GEC)	39
GEC 111 - Understanding the Self	3
GEC 112 - Readings in the Philippine History	3
GEC 113 - The Contemporary World	3
GEC 211 - Mathematics in the Modern World	3
GEC 123 - Purposive Communication	3
GEC 122 - Art Appreciation	3
GEC 124 - Science, Technology and Society	3
GEC 121 - Ethics	3
MST 112 - People and the Earth's Ecosystem	3
SSP 123 – Indigenous Peoples' Studies with Peace Education	3
SSP 121 - Entrepreneurial Mind	3
ED 313 - Philippine Popular Culture	3
RIZAL 101 - Rizal's Life and Works	3
NSTP	6
NSTP 111 – National Service Training Program 1	3
NSTP 121 – National Service Training Program 2	3
PE	8
PATHFit 1 – Movement Competency Training	2
PATHFit 2 – Exercise-Based Fitness Activities	2
PATHFit 3 – Dances	2
PATHFit 4 – Sports	2
CBME	6
CBME 121 - Operations Management and TQM	3
CBME 427 - Strategic Management	3
CORE ACCOUNTING EDUCATION COURSES	81
AE 121 - Law on Obligations and Contracts	3
AE 211 - Business Laws and Regulations	3
AE 213 - Regulatory Framework and Legal Issues in Business	3
AE 124 - Management Science	3
AE 322 - International Business and Trade	3
AE 323 - Accounting Research Methods	3
AE 417 - Accounting Internship	6
AE 418 - Accountancy Research	3
AE 319 - Statistical Analysis with Software Application	3
AE 210 - Governance, Business Ethics, Risk Management and Internal Control	3
AE 110 - Managerial Economics	3
AE 122 - Economic Development	3
AE 113 - Financial Accounting and Reporting	3
AE 114 - Conceptual Framework and Accounting Standards	3
AE 125 - Intermediate Accounting 1	3
AE 126 - Intermediate Accounting 2	3
AE 217 - Intermediate Accounting 3	3
AE 228 - Financial Markets	3
AE 219 - Financial Management	3
AE 221 - Accounting Information System	3
AE 426 - IT Application Tools in Business	3
AE 212 - Cost Accounting and Control	3
AE 223 - Strategic Cost Management	3
AE 326 - Strategic Business Analysis	3
AE 226 - Business Taxation	3

AE 225 - Income Taxation	3	
COGNATES/MAJOR/PROFESSIONAL COURSES		36
PRE 314 - Auditing and Assurance Principles	3	
PRE 315 - Auditing and Assurance: Concepts and Applications 1	3	
PRE 328 - Auditing and Assurance: Concepts and Applications 2	3	
PRE 327 - Auditing and Assurance: Specialized Industries	3	
AE 324 - Auditing in a CIS Environment	3	
PRE 316 - Accounting for Special Transactions	3	
PRE 317 - Accounting for Business Combinations	3	
ACCTG 321 - Accounting for Government and Non-profit Organizations	3	
ELEC 421 - Updates in Financial Reporting Standards	3	
ELEC 422 - Operations Auditing	3	
ELEC 325 - Valuation Concepts and Methods	3	
ELEC 311 - Principles and Methods of Teaching Accounting	3	
INSTITUTIONAL COURSES		23
IC 111 - Life and Works of Andres Bonifacio	2	
RC 329 - Financial Accounting and Reporting	3	
RC 330 - Business Laws and Taxation Part 1	3	
RC 331 - Auditing	3	
RC 423 - Management Advisory Services	3	
RC 424 - Regulatory Framework for Business Transactions and Taxation Part 2	3	
RC 425 - Advanced Financial Accounting and Reporting	3	
GE 210 - Business Ethics	3	
TOTAL		199