



BACHELOR OF SCIENCE IN ACCOUNTANCY
(based on CMO No. 27 s. 2017)
 Effective Academic Year 2022 - 2023

FIRST YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		LEC	LAB				LEC	LAB	
GE-US	Understanding the Self	3			GE-PEd	Peace Education	3		
GE-IPEd	Indigenous People Education	3			GE-PC	Purposive Communication	3		
GE-MM	Mathematics in the Modern World	3			AEAcc2	IT Application Tools in Business	2	1	
GE-ST	Science, Technology & Society	3			AEAcc3	Conceptual Framework and Accounting Standards	3		BRDG1
GE-LITE	Living in the IT Era	3			AEAcc4	Financial Accounting and Reporting	3		BRDG1
AEAcc1	Managerial Economics	3			BMEC1	Strategic Management	3		
PrEE1	Human Behavior in Organizations (HBO)	3			Entrep	Entrepreneurship	3		
PE 11	Movement Enhancement (ME)	2			PE 12	Fitness Exercise (FE)	2		
NSTP 1	National Service Training Program 1	3			NSTP 2	National Service Training Program 2	3		NSTP 1
TOTAL		26			TOTAL		26		

MID-YEAR				
Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		LEC	LAB	
AEAcc5	International Business and Trade	3		
AEAcc6	Cost Accounting and Control	3		
AEAcc7	Economic Development	3		
TOTAL		9		

SECOND YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		LEC	LAB				LEC	LAB	
AEAcc8	Strategic Cost Management	3		AEAcc6	AEAcc12	Financial Management	3		
AEAcc9	Financial Markets	3			AEAcc13	Income Taxation	6		
AEAcc10	Intermediate Accounting 1	6		AEAcc4	AEAcc14	Intermediate Accounting 2	6		AEAcc10
AEAcc11	Law on Obligations and Contracts	3			AEAcc15	Business Laws and Regulations	3		AEAcc11
PrE1	Auditing and Assurance Principles	3			PrE2	Auditing and Assurance: Concepts and Applications 1	3		PrE1
GE-AA	Art Appreciation	3			GE-RIZAL	Rizal's Life and Works	3		
GE-PH	Readings in Philippine History	3			PE 22	Physical Activities Towards Health & Fitness (PATH-Fit) 2 (Dance, Sports, Outdoor & Adventure Activities)	2		PE 21
PE 21	Physical Activities Towards Health & Fitness (PATH-Fit) 1 (Dance, Sports, Outdoor & Adventure Activities)	2			TOTAL		26		
TOTAL		26							

MID-YEAR				
Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		LEC	LAB	
AEAcc16	Regulatory Framework and Legal Issues in Business	3		AEAcc15
AEAcc17	Intermediate Accounting 3	3		AEAcc14
AEAcc18	Governance, Business Ethics, Risk Management, and Internal Control	3		
TOTAL		9		

THIRD YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		LEC	LAB				LEC	LAB	
AEAcc19	Business Tax	3		AEAcc13	AEAcc21	Accounting Information System	2	1	
AEAcc20	Strategic Business Analysis	3			AEAcc22	Management Science	3		
PrE3	Auditing and Assurance: Concepts and Applications 2	3		PrE2	AEAcc23	Statistical Analysis with Software Application	2	1	
PrE4	Accounting for Special Transactions	3		AEAcc4	AEAcc24	Accounting Research Methods	3		
PrE5	Accounting for Government and Non-Profit Organizations	3			PrE6	Accounting for Business Combinations	3		
PrEE2	Operations Auditing	3			PrE7	Auditing in a CIS Environment	3		PrE1
PrEE3	Valuations Concepts and Methods	3			PrE8	Auditing and Assurance: Specialized Industry	3		PrE3
GE-CW	The Contemporary World	3			GE-E	Ethics	3		
TOTAL		24			TOTAL		24		

MID-YEAR				
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite
		LEC	LAB	
PrEE4	Principles and Methods of Teaching Accounting	3		
BMEC2	Operations Management and TQM	3		
TOTAL		6		

FOURTH YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
AEAcc25	Accountancy Research	3		AEAcc23 & AEAcc24	AE REV1	Financial Accounting and Reporting	3		AEAcc17
AEAcc26	Accounting Internship (400 hours)	6		All courses until 3 rd Year (Midyear)	AE REV2	Advanced Financial Accounting and Reporting	3		AEAcc6 & PrE4 & PrE5 & PrE6
TOTAL		9			AE REV3	Auditing	3		PrE7 & PrE8
					AE REV4	Management Advisory Services	3		AEAcc2 & AEAcc7 & AEAcc8 & AEAcc12
					AE REV5	Taxation	3		AEAcc18
					AE REV6	Regulatory Framework for Business Transactions	3		AEAcc16
					TOTAL		18		

Note: For Non-ABM graduates, the following bridging courses should be taken in the First Year:

Course Code	Description	Units	
BRDG1	Fundamentals of Accounting and Finance	3	1 st Semester
BRDG2	Introduction to Marketing and Management	3	2 nd Semester
TOTAL		6	

Note: NCIII Bookkeeping and completed academic units of courses until Third Year (Midyear) are requirements before taking Internship