

ACCOUNTANCY CURRICULUM

| COURSE CODE | DESCRIPTIVE TITLE | LEC HOURS | LAB HOURS | CREDIT UNITS | PREREQUISITE(S) |
|----------------------------------------------|-------------------------------------------|-----------|-----------|--------------|-----------------|
| FIRST YEAR, FIRST SEMESTER (23 UNITS) | | | | | |
| GEC 001 | UNDERSTANDING THE SELF | 3 | 0 | 3 | |
| GEC 005 | PURPOSIVE COMMUNICATION | 3 | 0 | 3 | |
| GEC 003 | THE CONTEMPORARY WORLD | 3 | 0 | 3 | |
| ACCTG 015 | FINANCIAL ACCOUNTING AND REPORTING PART 1 | 3 | 0 | 3 | |
| ECON 004 | MANAGERIAL ECONOMICS | 3 | 0 | 3 | |
| MAN 008 | OPERATIONS MANAGEMENT AND TQM | 3 | 0 | 3 | |
| GEC 004B | MATHEMATICS IN THE MODERN WORLD | 3 | 0 | 3 | |
| PE 001 | PHYSICAL EDUCATION 1 | 2 | 0 | 2 | |
| NSTP 001 | NATIONAL SERVICE TRAINING PROGRAM 1 | (3) | 0 | (3) | |

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|-----------------------------------------------|-----------------------------------------------|-----------|-----------|--------------|-----------------|
| FIRST YEAR, SECOND SEMESTER (23 UNITS) | | | | | |
| GEC 006 | ART APPRECIATION | 3 | 0 | 3 | |
| GEC 002 | READINGS IN THE PHILIPPINE HISTORY | 3 | 0 | 3 | |
| ECON 005 | ECONOMIC DEVELOPMENT | 3 | 0 | 3 | ECON 004 |
| TAX 003 | INCOME TAXATION | 3 | 0 | 3 | |
| ACCTG 016 | CONCEPTUAL FRAMEWORK AND ACCOUNTING STANDARDS | 3 | 0 | 3 | ACCTG 015 |
| MAN 013 | MANAGEMENT SCIENCE | 3 | 0 | 3 | MAN 008 |
| ACCTG 017 | INTERMEDIATE ACCOUNTING | 3 | 0 | 3 | ACCTG 015 |
| PE 102 | PHYSICAL EDUCATION 2 | 2 | 0 | 2 | PE 101 |
| NSTP 002 | NATIONAL SERVICE TRAINING PROGRAM 2 | (3) | 0 | (3) | NSTP 001 |

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|-----------------------------------------------|----------------------------------|-----------|-----------|--------------|-----------------|
| SECOND YEAR, FIRST SEMESTER (26 UNITS) | | | | | |
| GEE 001A | GENERAL EDUCATION ELECTIVE 1 | 3 | 0 | 3 | |
| GEC 007 | SCIENCE, TECHNOLOGY AND SOCIETY | 3 | 0 | 3 | |
| LAW 001 | LAW ON OBLIGATIONS AND CONTRACTS | 3 | 0 | 3 | |
| ACCTG 018 | INTERMEDIATE ACCOUNTING 2 | 3 | 0 | 3 | ACCTG 017 |
| ACCTG 020 | COST ACCOUNTING AND CONTROL | 3 | 0 | 3 | ACCTG 017 |
| TAX 004 | BUSINESS TAX | 3 | 0 | 3 | TAX 003 |
| FIN 002A | FINANCIAL MANAGEMENT | 3 | 0 | 3 | |
| BIT 004 | ACCOUNTING INFORMATION SYSTEM | 3 | 0 | 3 | |
| PE 201 | PHYSICAL EDUCATION 3 | 2 | 0 | 2 | |

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|------------------------------------------------|-------------------------------------------------------------------|-----------|-----------|--------------|-----------------|
| SECOND YEAR, SECOND SEMESTER (26 UNITS) | | | | | |
| GEC 008 | ETHICS | 3 | 0 | 3 | |
| GEE 002A | GENERAL EDUCATION ELECTIVE 2 | 3 | 0 | 3 | GEE 001A |
| LAW 005 | BUSINESS LAW AND REGULATIONS2 | 3 | 0 | 3 | LAW 001 |
| ACCTG 023 | AUDITING AND ASSURANCE PRINCIPLES | 3 | 0 | 3 | ACCTG 018 |
| ACCTG 019 | INTERMEDIATE ACCOUNTING 3 | 3 | 0 | 3 | ACCTG 018 |
| ACCTG 023B | GOVERNANCE, BUSINESS ETHICS, RISK MANAGEMENT AND INTERNAL CONTROL | 3 | 0 | 3 | |
| FIN 025 | FINANCIAL MARKETS | 3 | 0 | 3 | FIN 002A |
| BIT 007 | IT APPLICATION TOOLS IN BUSINESS | 3 | 0 | 3 | BIT 004 |
| PE 202 | PHYSICAL EDUCATION 4 | 2 | 0 | 2 | PE 201 |

| COURSE CODE | DESCRIPTIVE TITLE | LEC HOURS | LAB HOURS | CREDIT UNITS | PREREQUISITE(S) |
|----------------------------------------------|-----------------------------------------------------|-----------|-----------|--------------|-----------------|
| THIRD YEAR, FIRST SEMESTER (27 UNITS) | | | | | |
| GEM 001 | LIFE AND WORKS OF RIZAL | 3 | 0 | 3 | |
| MATH 006B | STATISTICAL ANALYSIS WITH SOFTWARE APPLICATION | 3 | 0 | 3 | GEC 004 |
| LAW 006 | REGULATORY FRAMEWORK AND LEGAL ISSUES IN BUSINESS | 3 | 0 | 3 | LAW 005 |
| ACCTG 024 | AUDITING AND ASSURANCE: CONCEPTS AND APPLICATIONS 1 | 3 | 0 | 3 | ACCTG 023 |
| ACCTG 028 | ACCOUNTING FOR SPECIAL TRANSACTIONS | 3 | 0 | 3 | ACCTG 019 |
| ACCTG 029 | ACCOUNTING FOR BUSINESS COMBINATIONS | 3 | 0 | 3 | ACCTG 019 |
| ACCTG 021 | STRATEGIC COST MANAGEMENT | 3 | 0 | 3 | MAN 013 |
| ACELEC 001 | PROFESSIONAL ELECTIVE 1 | 3 | 0 | 3 | ACCTG 016 |
| MAN 010 | INTERNATIONAL BUSINESS AND TRADE | 3 | 0 | 3 | ACCTG 020 |

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|-----------------------------------------------|--------------------------------------------------------|-----------|-----------|--------------|-----------------|
| THIRD YEAR, SECOND SEMESTER (27 UNITS) | | | | | |
| ACCTG 030 | ACCOUNTING RESEARCH METHODS | 3 | 0 | 3 | MATH 006B |
| ACCTG 022 | STRATEGIC BUSINESS ANALYSIS | 3 | 0 | 3 | ACCTG 021 |
| ACCTG 013 | ACCOUNTING FOR GOVERNMENT AND NON-PROFIT ORGANIZATIONS | 3 | 0 | 3 | ACCTG 028 |
| ACCTG 025 | AUDITING AND ASSURANCE: CONCEPTS AND APPLICATIONS 2 | 3 | 0 | 3 | ACCTG 024 |
| ACCTG 026 | AUDITING ASSURANCE: SPECIALIZED INDUSTRIES | 3 | 0 | 3 | ACCTG 024 |
| ACCTG 027 | AUDITING IN A CIS ENVIRONMENT | 3 | 0 | 3 | BIT 004 |
| MAN 009 | STRATEGIC MANAGEMENT | 3 | 0 | 3 | MAN 008 |
| ACELEC 002 | PROFESSIONAL ELECTIVE 2 | 3 | 0 | 3 | ACELEC 001 |
| GEE 003A | GENERAL EDUCATION ELECTIVE 3 | 3 | 0 | 3 | GEE 002A |

NO STUDENT SHALL BE ALLOWED TO TAKE FOURTH YEAR PROFESSIONAL COURSES UNLESS HE HAS COMPLETED THE BASIC AND THE THIRD YEAR COURSES INCLUDING PE AND NSTP.

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|-----------------------------------------------|----------------------------------|-----------|-----------|--------------|-----------------|
| FOURTH YEAR, FIRST SEMESTER (12 UNITS) | | | | | |
| ACCTG 031 | ACCOUNTING INTERNSHIP | 0 | 400 | 6 | |
| ACCTG 032 | ACCOUNTANCY RESEARCH | 3 | 0 | 3 | ACCTG 030 |
| BIT 005 | SAP BUSINESS PROCESS INTEGRATION | 2 | 3 | 3 | |

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|------------------------------------------------|---------------------------------------|-----------|-----------|--------------|-----------------|
| FOURTH YEAR, SECOND SEMESTER (24 UNITS) | | | | | |
| ACELEC 003 | PROFESSIONAL ELECTIVE 3 | 3 | 0 | 3 | ACELEC 002 |
| ACELEC 004 | PROFESSIONAL ELECTIVE 4 | 3 | 0 | 3 | ACELEC 002 |
| ACCTG 401 | ACCOUNTING INTEGRATED COURSE 1 (FAR) | 3 | 0 | 3 | |
| ACCTG 402 | ACCOUNTING INTEGRATED COURSE 2 (RFBT) | 3 | 0 | 3 | |
| ACCTG 403 | ACCOUNTING INTEGRATED COURSE 3 (TAX) | 3 | 0 | 3 | |
| ACCTG 404 | ACCOUNTING INTEGRATED COURSE 4 (MAS) | 3 | 0 | 3 | |
| ACCTG 405 | ACCOUNTING INTEGRATED COURSE 5 (AUD) | 3 | 0 | 3 | |
| ACCTG 406 | ACCOUNTING INTEGRATED COURSE 6 (AFAR) | 3 | 0 | 3 | |

NOTE: A STUDENT MAY CHOOSE ANY OF THE TRACK ELECTIVES BELOW AND ONCE A TRACK ELECTIVE IS CHOSEN, ALL COURSES IN THE TRACK MUST BE TAKEN.

| COURSE CODE | DESCRIPTIVE TITLE | LEC HOURS | LAB HOURS | CREDIT UNITS | PREREQUISITE(S) |
|------------------------------------------|-----------------------------------------------|------------------|------------------|---------------------|------------------------|
| PROFESSIONAL ELECTIVES (12 UNITS) | | | | | |
| ACCTG 034 | UPDATES IN FINANCIAL REPORTING STANDARDS | 3 | 0 | 3 | |
| MAN 002 | HUMAN BEHAVIOR IN ORGANIZATION (HBO) | 3 | 0 | 3 | |
| ACCTG 033 | OPERATIONS AUDITING | 3 | 0 | 3 | |
| ACCTG 022B | VALUATION CONCEPTS AND METHODS | 3 | 0 | 3 | |
| ACCTG 035 | PRINCIPLES AND METHODS OF TEACHING ACCOUNTING | 3 | 0 | 3 | |

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|-----------------------------------------------|--------------------------|------------------|------------------|---------------------|------------------------|
| GENERAL EDUCATION ELECTIVES: (9 UNITS) | | | | | |
| GEE 002B | LIVING IN THE IT ERA | 3 | 0 | 3 | |
| GEE 005B | ENVIRONMENTAL SCIENCE | 3 | 0 | 3 | |
| GEE 011 | ENTREPRENEURIAL MIND | 3 | 0 | 3 | |

