

**JOSE MARIA COLLEGE**  
Philippine-Japan Friendship Highway, Sasa, Davao City

**BACHELOR OF SCIENCE IN ACCOUNTANCY**

Effective SY 2020-2021

CHED Memo No. 27 Series 2017

Revised Curriculum

**FIRST YEAR**

First Semester

Code	Pre-Requisite	Description	Lec	Lab	Total
GE 1		Understanding the Self	3	-	3
GE 2		Mathematics in the Modern World	3	-	3
GE 3		Purposive Communication	3	-	3
GE 4		Readings in Philippine History	3	-	3
AE 02		IT Application Tools in Business	2	1	3
AE 03a		Financial Accounting & Reporting 1	3	-	3
PE 1		Physical Education 1	2	-	2
NSTP 1		National Service Training Program 1	3	-	3
SF 1		Student Formation 1		1	1
<b>Total</b>			<b>22</b>	<b>2</b>	<b>24</b>

Second Semester

Code	Pre-Requisite	Description	Lec	Lab	Total
GE 5		The Contemporary World	3	-	3
AE 01		Conceptual Frameworks and Accounting Standards	3	-	3
CMBE 01		Strategic Management	3	-	3
AE 03b	AE 03a	Financial Accounting & Reporting 2	3	-	3
AE 04		International Business and Trade	3	-	3
EA 01		Human Behaviour in Organization	3	-	3
PE 2		Physical Education 2	2	-	2
NSTP 2	NSTP1	National Service Training Program 2	3	-	3
SF 02	SF 01	Personality Development		1	1
<b>Total</b>			<b>23</b>	<b>1</b>	<b>24</b>

Summer

Code	Pre-Requisite	Description	Lec	Lab	Total
GE 6		Art Appreciation	3	-	3
GE 7		Science, Technology & Society	3	-	3
GE 8		Ethics	3	-	3
<b>Total</b>			<b>9</b>		<b>9</b>

**SECOND YEAR**

First Semester

Code	Pre-Requisite	Description	Lec	Lab	Total
AE 13	AE 05	Managerial Economics	3	-	3
AE 14	AE 03b	Intermediate Accounting 1	6	-	6
AE 07	CMBE 01	Law on Obligations and Contracts	3	-	3
AE 08	AE 02	Statistical Analysis with Software Application	2	1	3
CMBE 09		Operation and Total Quality Management	3	-	3
AE 10	GE 2	Management Science	3	-	3
PE 3		Physical Education 3	2	-	2
SF 3	SF 2	Essential Study Skills		1	1
<b>Total</b>			<b>22</b>	<b>2</b>	<b>24</b>

Second Semester

Code	Pre-Requisite	Description	Lec	Lab	Total
GE 11		Entrepreneurial Mindset	3	-	3
AE 09		Governance, Business Ethics, Risk Management and Internal Control	3	-	3
AE 19	AE 14	Intermediate Accounting 2	6	-	6
AE 20	AE14	Cost Accounting and Control	3	-	3
AE 16	AE 07	Business Laws and Regulations	3	-	3
AE 17	AE 03b	Income Taxation	3	-	3
PE 4		Physical Education 4	2	-	2
SF 4	SF 3	Stress Management		1	1
<b>Total</b>			<b>23</b>	<b>1</b>	<b>24</b>

**CHED Region XI  
Davao City**

**CONTENTS NOTED:**

CHRISTOPHER PIO P. PULIDO MAE con

Education Supervisor II

10/27/19

DPE



**CONTENTS NOTED:**

CHRISTOPHER P. MALCON

Education Supervisor II

10/2/19  
 Date

Summer

Code	Pre-Requisite	Description	Lec	Lab	Total
GE 10		Environmental Science	3	-	3
GE 9		Life and Works of Rizal	3	-	3
AE 05	AE 04	Economic Development	3	-	3
		<b>Total</b>	<b>9</b>		<b>9</b>

**THIRD YEAR**

**First Semester**

Code	Pre-Requisite	Description	Lec	Lab	Total
AE 12		Accounting Research Methods	3	-	3
AE 18	AE 16	Regulatory Framework & Legal Issues in Business	3	-	3
AE 25	AE 19	Intermediate Accounting 3	6	-	6
AE 24	AE 20	Strategic Cost Management	3	-	3
AE 06		Financial Management	3	-	3
AE 22	AE 14-17	Accounting Information System	3	-	3
APrE 01	AE 14-17	Accounting for Special Transactions	3	-	3
APrE 02	AE 14-17	Auditing and Assurance Principles	3	-	3
SF 5	SF 4	Elements of Self-Management	-	1	1
		<b>Total</b>	<b>27</b>	<b>1</b>	<b>28</b>

**Second Semester**

Code	Pre-Requisite	Description	Lec	Lab	Total
EA 02	AE 06	Valuation Concepts and Methods	3	-	3
AE 21		Business Taxation	3	-	3
AE 23	AE 12	Accounting Research	3	-	3
APrE 03	APrE 02	Auditing and Assurance Concepts & Applications 1	3	-	3
APrE 04	AE 21	Accounting for Business Combinations	3	-	3
APrE 05	AE 21	Auditing and Assurance Concepts & Applications 2	3	-	3
APrE 06	APrE 02	Auditing and Assurance – Specialized Industries	3	-	3
APrE 07	APrE 02	Auditing in a CIS Environment	1	2	3
APrE 08	APrE 02	Accounting for Government & Non-Profit Entities	3	-	3
SF 6	SF 5	Career Planning & Selection	-	1	1
		<b>Total</b>	<b>25</b>	<b>3</b>	<b>28</b>

**Summer**

Code	Pre-Requisite	Description	Lec	Lab	Total
GE 12		Great Books	3	-	3
AE 15		Financial Markets	3	-	3
		<b>Total</b>	<b>9</b>		<b>9</b>

**FOURTH YEAR**

**First Semester**

Code	Pre-Requisite	Description	Lec	Lab	Total
AE 26	Completed 108 units of AE, APrE and EA2	Accounting Internship	-	6	6
AE 11		Strategic Business Analysis	3	-	3
		<b>Total</b>	<b>3</b>	<b>6</b>	<b>9</b>

**Second Semester**

Code	Pre-Requisite	Description	Lec	Lab	Total
EA 03	APrE 06	Operations Auditing	3	-	3
EA 04		Updates in Financial Reporting Standards	3	-	3
AAS 01	Completed 33 units APrE and EA	Advanced Studies in Financial Accounting & Reporting Part 2	3	-	3
AAS 02	-do-	Advanced Studies in Taxation	3	-	3
AAS 03	-do-	Advanced Studies in Business Laws	3	-	3
AAS 04	-do-	Advanced Studies in Management Advisory Services	3	-	3
		<b>Total</b>	<b>18</b>		<b>18</b>

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 Vice President for Academic Affairs

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