



St. Mary's College of Catbalogan  
 Catbalogan City, Samar  
 Revised Curriculum for  
 Bachelor of Science in Accountancy  
 As per CMO No. 27, series of 2017  
 School Year 2018-2019

**FIRST YEAR**

**First Semester**

<u>Subject Code</u>		<u>Descriptive Title</u>	<u>Units</u>	<u>Pre-Requisite</u>
_____ RS	1	Scripture & OT, Salvation History/ Justice and Peace	(3)	
_____ Gen. Education	1	Understanding the Self	3	
_____ Gen. Education	2	Readings in Philippine History/Peace Education	3	
_____ Accounting	A1	Fundamentals of Accounting	3	
_____ Accounting	A2	Partnership & Corporation Accounting	6	
_____ Accounting	1	Financial Accounting and Reporting	3	
_____ Accounting	2	Managerial Economics/Poverty Alleviation	3	
_____ P. E.	1	Gymnastics	2	
_____ NSTP	1	National Service Training Program/ Engaged Citizenship	29	3 units

**Second Semester**

_____ RS	2	Christology	(3)	RS 1
_____ Gen. Education	3	The Contemporary World	3	
_____ Gen. Education	4	Mathematics in the Modern World	3	
_____ CBME	1	Operations Management and TQM	3	
_____ Accounting	3	Cost Accounting and Control	3	
_____ Accounting	4	Economic Development	3	
_____ Accounting	5	Law on Obligations and Contracts	3	
_____ Accounting	6	Conceptual Framework & Accounting Standards	3	
_____ Filipino	1	Komunikasyon sa Akademikong Filipino	3	
_____ P. E.	2	Fundamentals of Dance Steps	2	P.E. 1
_____ NSTP	2	National Service Training Program	3	NSTP 1
			32	units

**SECOND YEAR**

**First Semester**

_____ RS	3	Church and Sacraments	(3)	RS 1&2
_____ Gen. Education	5	Purposive Communication	3	
_____ Gen. Education	6	Art Appreciation/Peace Education/Studies	3	
_____ Accounting	7	Management Science	3	
_____ Accounting	8	Intermediate Accounting 1	3	
_____ Accounting	9	Income Taxation	3	
_____ Accounting	10	Intermediate Accounting 2	3	
_____ CBME	2	Strategic Cost Management	3	
_____ Accounting	11	Business Laws and Regulations/Gender Equality	3	
_____ Accounting	12	Financial Management	3	
_____ P. E.	3	Table Tennis/Arnis	2	P.E 1&2
			32	units

**Second Semester**

_____ RS	4	Christian Morality	(3)	RS 1, 2 & 3
_____ Gen. Education	7	Science, Technology, and Society/Ecological integrity	3	
_____ Gen. Education	8	Ethics/Youth Empowerment	3	
_____ Gen. Elective	1	Business Logic	3	

_____ Accounting	13	IT Application Tools in Business	3	
_____ Filipino	2	Pagbasa at Pagsulat Tungo sa Pananaliksik	3	
_____ Accounting	14	Business Taxation	3	
_____ Accounting	15	Regulatory Framework & Legal Issues in Business	3	
_____ Accounting	16	Intermediate Accounting 3	3	
_____ Accounting	17	Governance, Business Ethics, Risk Management, and Internal Control	3	
_____ P.E.	4	Swimming & Recreational Activities	2	P.E 3
			32	units

### THIRD YEAR

#### First Semester

_____ Literature	1	Philippine literature	3	
_____ Accounting	18	Financial Markets	3	
_____ Accounting	19	Accounting Information System	3	
_____ Accounting	20	Statistical Analysis with Software Application	3	
_____ Prof. Ed.	1	Auditing and Assurance Principles	3	
_____ Prof. Ed.	2	Auditing and Assurance: Concepts & Applications 1	3	
_____ Prof. Ed.	3	Accounting for Special Transactions	3	
_____ Professional Elective	1	Updates in Financial Reporting Standards	3	
_____ Professional Elective	2	Human Behavior in Organizations	3	
			27	units

#### Second Semester

_____ Accounting	21	Accounting Research Methods	3	
_____ Accounting	22	International Business and Trade	3	
_____ Prof. Ed.	4	Accounting for Business Combinations	3	
_____ Rizal		The Life and Works of Rizal	3	
_____ Prof. Ed.	5	Accounting for Government and Non Profit Organizations	3	
_____ Prof. Ed.	6	Auditing and Assurance: Concepts & Applications 2	3	
_____ Prof. Ed.	7	Auditing and Assurance: Specialized Industries	3	
_____ Accounting	23	Accountancy Research	3	
_____ Prof. Ed.	8	Auditing in a CIS Environment	3	
			27	units

### FOURTH YEAR

#### First Semester

_____ Accounting	24	Accounting Internship (400 hrs.)	6	
_____ Professional Elective	3	Operations Auditing	3	
_____ Professional Elective	4	Principles and Methods of Teaching Accounting	3	
			12	units

#### Second Semester

_____ Accounting	25	Strategic Cost Management	3	
_____ Accounting	26	Strategic Business Analysis	3	
_____ Review	1	Review In-Campus	15	
			21	units

Summary				
General Education Courses	24			
Core Accounting Education Courses (26x3=78+3 for 6 units)	81	Filipino & Literature (CMO 4 s. 2018)	9	
Cognates/Major/Professional/Gen. Elective	39	Rizal	3	
Common Business & Mgt. Education Courses	6	RS	12	
P.E.	8	Review	15	
NSTP	6	CHED Minimum Requirements	164	
		Bridge Subjects	9	
	164	Overall Total of No. of Units	212	

Used 2018 - Revised 4/30/19 to integrate Peace Education in the Curriculum