

ST. MARY'S COLLEGE OF CATALOGAN (INC)

(Formerly: Sacred Heart College, Inc.)
 Corner Mabini and del Rosario St., Catalogan City, Samar

CHED NOTEL

BACHELOR OF SCIENCE IN ACCOUNTANCY

Academic Year 2020-2021
 Revised Curriculum Based on CHED Series 2017

JANE ARGUELLES-LATORRE

Education Supervisor II

Date: 11/28/2020

FIRST YEAR		FIRST SEMESTER		
Grade	Subject Code	Descriptive Title	Units	Pre-Requisite/s
	RS/FP 1	Scripture & OT, Salvation History/Justice and Peace	3	
	Gen. Education 3	The Contemporary World	3	
	Gen. Education 4	Mathematics in the Modern World	3	
	Gen. Education 5	Purposive Communication	3	
	Gen. Education 7	Science, Technology and Society	3	
	PATHFIT 1	Movement Competency Training Program	2	
	NSTP 1	National Service Training Program/Engaged Citizenship	3	
	BAC 1	Basic Accounting	3	
	Accounting 2	Managerial Economics	3	
			26	units
FIRST YEAR		SECOND SEMESTER		
Grade	Subject Code	Descriptive Title	Units	Pre-Requisite/s
	RS/FP 2	Christology	3	
	PATHFIT 2	Exercise - based Fitness Activities	2	
	NSTP 2	National Service Training Program	3	
	Accounting 1	Financial Accounting and Reporting	3	
	Accounting 3	Management Science	3	Acctg 2
	Accounting 4	Economic Development	3	
	Accounting 5	Law on Obligations and Contracts	3	Acctg 1
	Accounting 6	Conceptual Framework & Accounting Standards	3	
	Accounting 7	Cost Accounting, and Control	3	
			26	units
FIRST YEAR		SUMMER TERM		
Grade	Subject Code	Descriptive Title	Units	Pre-Requisite/s
	Gen. Education 1	Understanding the Self	3	
	Gen. Education 2	Reading in Philippine History/Peace Education	3	
	Gen. Education 9	The Life and Works of Rizal	3	
			9	units
SECOND YEAR		FIRST SEMESTER		
Grade	Subject Code	Descriptive Title	Units	Pre-Requisite/s
	RS/FP 3	Church and Sacraments	3	RS 1&2
	Gen. Education 10	GE Elective (Business Logic)	3	
	PATHFIT 3	Menu of Dance (Choice of Dance)	2	PATHFIT 2
	Accounting 8	Intermediate Accounting 1	3	Acctg 1
	Accounting 11	Business Laws and Regulations	3	
	Accounting 12	Financial Management	3	
	Accounting 13	IT Application Tools in Business	3	
	Accounting 14	Income Taxation	3	
	Accounting 17	Governance, Business Ethics, Risk Management Control and Internal Control	3	
			26	units
SECOND YEAR		SECOND SEMESTER		
Grade	Subject Code	Descriptive Title	Units	Pre-Requisite/s
	Gen. Education 6	Art Appreciation/ Peace Education/ Studies	3	
	RS/FP 4	Christian Morality	3	RS 1, 2 & 3
	PATHFIT 4	Sports (Volleyball)	2	PATHFIT 3
	Accounting 15	Business Taxation	3	Acctg 14
	Accounting 9	Intermediate Accounting 2	3	Acctg 8
	Accounting 18	Accounting Information System	3	Acctg 13
	Accounting 19	Regulatory Framework & Legal Issues in Business	3	
	Prof. Ed 1	Auditing and Assurance Principles	3	
	Accounting 10	Strategic Cost Management	3	Acctg 7
			26	units

THIRD YEAR			FIRST SEMESTER		
Grade	Subject Code		Descriptive Title	Units	Pre- Requisite/s
	Accounting	16	Intermediate Accounting 3	3	
	Gen. Ed. Elec	12	Living in the IT Era	3	
	Gen. Education	8	Ethics	3	
	Accounting	20	Statistical Analysis with Software Appl. cat. on	3	
	Prof. Ed.	2	Auditing and Assurance: Concepts & Applications 1	3	
	Prof. Ed.	3	Accounting for Special Transactions	3	Acctg 16
	Prof. Ed.	4	Auditing in a CIS Environment	3	
	CBME	1	Operations Management and TOM	3	
				24	units
THIRD YEAR			SECOND SEMESTER		
Grade	Subject Code		Descriptive Title	Units	Pre- Requisite/s
	Prof. Elect	7	Human Behavior in Organizations	3	
	Prof. Elect	1	Valuation Concepts and Methodologies	3	
	Accounting	22	Financial Markets	3	
	Accounting	23	Accounting Research Methods	3	
	Prof. Ed.	5	Accounting for Business Combinations	3	
	Prof. Ed.	6	Auditing and Assurance: Concepts & Applications 2	3	Prof Ed 2
	Prof. Ed.	8	Accounting for Government and Non-Profit Organizations	3	
	CBME	2	Strategic Management	3	
				24	units
FOURTH YEAR			FIRST SEMESTER		
Grade	Subject Code		Descriptive Title	Units	Pre- Requisite/s
	Accounting	25	Accounting Internship (400 hrs)	6	
	Accounting	26	Accounting Research	3	Acctg 20
				9	units
FOURTH YEAR			SECOND SEMESTER		
Grade	Subject Code		Descriptive Title	Units	Pre- Requisite/s
	Prof. Elect	3	Operations Auditing	3	
	Prof. Elect	4	Principles and Methods of Teaching Accounting	3	
	Accounting	24	Strategic Business Analysis	3	
	Accounting	21	International Business Trade	3	
	Prof. Ed.	7	Auditing and Assurance: Specialized Industries	3	
	Gen. Ed- Elec	11	Gender and Society	3	
				18	Units

PARTICULARS	UNITS
Gen Ed Courses	36
P.E.	6
NSTP	6
Subtotal	50
Core Accounting Education Courses	81
Cognates/Major/Professional/Gen. Elective	36
Common Business & Mgt. Education Courses	6
Sub Total	123

Religious Studies (RS)	12
Overall Total of No. of Units	185
CHED Minimum Requirements	173

CHED NOTE:

JANE ARGUELLES-LATORRE
Education Supervisor II
Date: 11/21/2020

Prepared By:

Verified:

Noted:

Rochelle
ROCHELLE MARA D. NAVARRETE, CPA, MBA
BSA Program Head
SY 2025-2026

Jake
JAKE J. GARCIA
VP for Academic Affairs/
Asst. Dean of College

S. Ma. Adelaida C. Huiso, RVM
S. MA. ADELAIDA C. HUIISO, RVM
School President