



Central Philippine Adventist College

Alegria, Murcia, Negros Occidental
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Email: info@cpac.edu.ph

Bachelor of Science in Accountancy

(2020-2021 Revised Curriculum Based on CMO 27 series of 2017)

FIRST YEAR					
First Semester			Second Semester		
Course No	Subject	Unit	Course No	Subject	Unit
GEC 1	Understanding The Self	3	GEC 4	Purposive Communication	3
GEC 2	Readings in Phil. History	3	GEC 5	Art Appreciation	3
GEC 3	Mathematics in the Modern World	3	GEC8	The Contemporary World	3
RLG 1	Life & Teachings of Jesus	3	RLG 2	Denominational History	3
GEEF 1	Environmental Science	3	GEEF 2	World Literature	3
PE 1	Self-Testing Activities	2	PE 2	Rhythmic Activities	2
WOED1	Work Education (Philosophy of Work)	2	WOED2	Work Education (Typing)	2
NSTP101	NSTP 1	3	NSTP102	NSTP 2	3
AE 101	Conceptual Frameworks & Acctg. Standards*	3	AE 103	Economic Development**	3
AE 102	Financial Acct & Reporting*	3	AE 104	Intermediate Accounting 1*	3
Total		28	Total		28

SUMMER		
Course No	Subject	Unit
AE 105	Intermediate Accounting 2*	3
AE 106	Financial Management**	3
TOTAL		6

SECOND YEAR					
First Semester			Second Semester		
Course No	Subject	Unit	Course No	Subject	Unit
GEC 6	Science, Tech & Society	3	RLG 4	Daniel & Revelation	3
GEC 7	Ethics	3	PE 4	Team Sports	2
PE 3	Individual/Dual Sports	2	ACCT201	Auditing and Assurance Principles*	3
GEEF 3	Philippine Literature	3	ACCT202	Accounting for Business Combinations*	3
AE 207	Law on Obligations & Contracts*	3	AE 212	Cost Acctg. & Control*	3
AE 208	Income Taxation*	3	AE 213	Business Taxation*	3
AE 209	Intermediate Accounting 3*	3	AE 214	Business Laws & Regulations*	3
AE 210	International Business and Trade**	3	AE215	Accounting Information System**	3
AE 211	IT Application Tools in Business**	3	AE 216	Governance, Business Ethics, Risk Management, and Internal Control**	3
Total		26	Total		26

SUMMER		
Course No	Subject	Unit
ACCT 203	Accounting for Special Transactions*	3
AE 217	Statistical Analysis with Software Application**	3
TOTAL		6

THIRD YEAR					
First Semester			Second Semester		
Course No	Subject	Unit	Course No	Subject	Unit
RLG 5	Philosophy of SDA Education	3	AE 322-A	Accounting Internship- Denominational*	3
WOED3	Work Education (Trade or Skills)	2	AE 322-B	Accounting Internship- Non-Denominational*	3
CBME 301	Strategic Management**	3	AE 323	Accounting Research*	3
ACCT 304	Accounting for Gov't & Non-profit organizations*	3			
ACCT 305	Auditing and Assurance: Concepts and Applications 1*	3			
AE 318	Financial Markets**	3			
AE 319	Strategic Cost Management**	3			
AE 320	Accounting Research Methods**	3			
AE 321	Regulatory Framework and Legal issues in Business*	3			
Total		26	Total		9

SUMMER		
Course No	Subject	Unit
ACCT 306	Auditing and Assurance: Concepts and Applications 2*	3
Elect 301	Updates in Financial Reporting Standards*	3
ACCT 307	Auditing and Assurance: Specialized Industries*	3
TOTAL		6

FOURTH YEAR					
First Semester			Second Semester		
Course No	Subject	Unit	Course No	Subject	Unit
GEC 9	Life & Works of Rizal	3	ACCT409	Accounting Review*	24
Elect 402	Operations Auditing*	3			
Elect 403	Valuation Concepts & Methods*	3			
Elect 404	Human Behavior in Organization**	3			
ACCT408	Auditing in a CIS Environment*	3			
AE 424	Management Science	3			
AE 425	Strategic Business Analysis**	3			
AE 426	Managerial Economics**	3			
CBME 302	Operations Mgt & TQM**	3			
Total		27	Total		24

Prepared by:

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