

ASIAN COLLEGE OF SCIENCE AND TECHNOLOGY
BACHELOR OF SCIENCE IN ACCOUNTANCY

Revised Four Year Curriculum (Updated: Effective SY 2023-2024)

PER CHED CMO NO. 17 , SERIES 2017

FIRST YEAR- 1ST SEMESTER

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
UNDESELF	Understanding the Self	GE-CORE	3	0	3	NONE	
CONWRLD	The Contemporary World	GE-CORE	3	0	3	NONE	
CONSTAN	Conceptual Framework and Accounting St	AE14	3	0	3	NONE	
PBETHICS	Business Ethics	GE-CORE	3	0	3	NONE	
LIVITER	Living in the IT Era	GE Elective	3	0	3	NONE	
NSTPONE	National Service Training Program 1	GE	3	0	3	NONE	
PATHFIT1	Movement Competency Training	GE	2	0	2	NONE	
Total Units			20	0	20		
Bridging Subjects for Non-ABM SHS Track:							
FUNDACC	Fundamentals of Accounting	ABM Subject	3	0	3	NONE	
MANPRIN	Principles of Management	ABM Subject	3	0	3	NONE	
Total with Bridging Subjects			26	0	26		

FIRST YEAR- 2ND SEMESTER

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
MATWRLD	Mathematics in the Modern World	GE-CORE	3	0	3	NONE	
PURPCOM	Purposive Communication	GE-CORE	3	0	3	NONE	
OBLICON	Law of Obligation and Contracts	AE 12	3	0	3	NONE	
ACCTREP	Financial Accounting and Reporting	AE 13	3	0	3	CONSTAN	
ARTAPRE	Art Appreciation	GE-CORE	3	0	3	NONE	
NSTPTWO	National Service Training Program 2	GE	3	0	3	NSTPONE	
PATHFIT2	Exercise-based Fitness Activities	GE	2	0	2	PATHFIT1	
Total Units			20	0	20		
Bridging Subjects for Non-ABM SHS Track:							
APPECON	Applied Economics	ABM Subject	3	0	3	NONE	
BUSMARK	Principles of Marketing	ABM Subject	3	0	3	NONE	
Total with Bridging Subjects			26	0	26		

SECOND YEAR- 1ST SEMESTER

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
ECONDEV	Economic Development	A12	3	0	3	MANECON	
INCOTAX	Income Taxation	AE26	3	0	3	ACCREP	
INTACC1	Intermediate Accounting 1	AE15	3	0	3	ACCREP	
BUSLAW	Business Law and Regulations	AE2	3	0	3	OBLICON	
FINMNGT	Financial Management	AE19	3	0	3	ACCREP	
BUSAPPS	IT Application Tools in Business	AE21	2	1	3	NONE	
PATHFIT3	Dance	GE	2	0	2	PATHFIT 1&2	
Total Units			19	1	20		

SECOND YEAR- 2ND SEMESTER

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
MANECON	Managerial Economics	AE 11	3	0	3	NONE	
BUSITAX	Business Tax	AE25	3	0	3	INCOTAX	
REGLAWS	Regulatory Framework and Legal Issues in Business	AE3	3	0	3	BUSLAW	
INTACC2	Intermediate Accounting 2	AE16	3	0	3	INTACC1	

SCITECH	Science, Technology and Society	GE CORE	3	0	3	NONE	
FINMARK	Financial Markets	AE16	3	0	3	ACCREP	
ACTGINS	Accounting Information System	AE20	2	1	3	BUSAPPS	
PATHFIT4	Sports	GE	2	0	2	PATHFIT 1&2	
Total Units			22	1	23		

SUMMER 2ND YEAR

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
INTACC3	Intermediate Accounting 3	AE17	3	0	3	INTACC2	
OPERMAN	Operations Management (TQM)	CBMEC1	3	0	3	MANPRIN	
PHILPOP	Philippine Pop Culture	GE-ELECT	3	0	3	NONE	
Total Units			9	0	9		

THIRD YEAR- 1ST SEMESTER

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
JPRIZAL	Rizal's Life and Works	GE-CORE	3	0	3	NONE	
STATAPP	Statistical Analysis with Software Application	AE9	2	1	3	ACTGINS MATWRLD	
CONSTACTG	Cost Accounting and Control	AE22	3	0	3	INTACC1	
AUDPRIN	Auditing and Assurance Principles	PrE1	3	0	3	INTACC3	
AUDTCA1	Auditing and Assurance: Concepts and Application 1	PrE2	3	0	3	INTACC3	
ACTGSTR	Accounting for Special Transaction	PrE6	3	0	3	INTACC3	
ACTGGVT	Accounting for Government and Non-profit Organization	PrE8	3	0	3	INTACC3	
HUMBORG	Human Behavior in Organization	Elec1	3	0	3	NONE	
Total Units			23	1	24		

THIRD YEAR- 2ND SEMESTER

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
ACTGREM	Accounting Research Methods	AE6	3	0	3	STATAPP ACCTREP	
INTLBUS	International Business and Trade	AE5	3	0	3	ECONDEV	
BUSICOM	Accounting for Business Combinations	PrE7	3	0	3	ACTGSTR	
STRACOS	Strategic Cost Management	AE23	3	0	3	CONTROL	
REAHIST	Reading in Philippine History	GE CORE	3	0	3	NONE	
AUDTCA2	Auditing and Assurance: Concepts and Application 2	PrE3	3	0	3	AUDTCA1/ AUDPRIN	
AUDTSPI	Auditing and Assurance: Specialized Industries	PrE4	3	0	3	AUDTCA1/ AUDPRIN	
METHODS	Principles and Methods of Teaching Accounting	Elec4	3	0	3	NONE	
Total Units			24	0	24		

SUMMER 3RD YEAR

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
STRABUS	Strategic Business Analysis	AE24	2	1	3	BUSICOM	
OPEAUDT	Operating Auditing	Elec 2	3	0	3	AUDTCA1/ AUDPRIN	
SCIEMAN	Management Science	AE4	3	0	3	NONE	
Total Units			8	1	9		

FOURTH YEAR- 1ST SEMESTER

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
GENSOC	Gender and Society	GE	3	0	3	NONE	

STRATMA	Strategic Management	CBMEC2	3	0	3	MGTSCIE	
GOVBUSE	Governance, Business Ethics, Risk Management and Internal Control	AE10	3	0	3	PBETHICS	
COMPAUD	Auditing in the CIS Environment	PrE5	3	0	3	ALL ACTG SUBJECTS	
ACTGRES	Accounting Research	Elect3	3	0	3	STATAPP ACCTREP	
REFRESH1	Refresher Course 1	Elect5	3	0	3	ALL ACTG SUBJECTS	
Total Units			18	0	18		

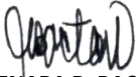
FOURTH YEAR- 2ND SEMESTER

Subject Code	Subject Description	Type	UNITS		TOTAL	REQUISITES	GRADE
			Lec	Lab			
ACTGINT	Accounting Internship	AE6	6	0	6	ALL SUBJECTS	
REFRESH2	Refresher Course 2	AE8	3	0	3	ALL ACTG SUBJECTS	
Total Units			9	0	9		
TOTAL NUMBER OF UNITS			184	4	188		

Prepared by:


FE NESTORIA M. CENA
 Program Chair, CBA

Reviewed by:


CHENARA R. BACTOL
 OIC-School Registrar

Approved by:


DR. MARIA JOSETTE C. BAEL
 College Dean