

# Colegio de San Juan de Letran Calamba

Brgy. Bucal, City of Calamba, Laguna

## BACHELOR OF SCIENCE IN ACCOUNTANCY

Curriculum Year 2022-2023

| COURSE CODE                         | COURSE TITLE   | Lec       | Lab      |          | TOTAL     | PRE-REQUISITES/<br>CO-REQUISITES               |
|-------------------------------------|--|-----------|----------|----------|-----------|--|
|                                     |  | Units/Hrs | Units    | Hrs      |           |  |
| <b>FIRST YEAR, First Semester</b>   |  |           |          |          |           |  |
| ActEd013                            | Conceptual Framework and Accounting Standards                        | 3         |          |          | 3         |  |
| ActEd163                            | Financial Markets  | 3         |          |          | 3         |  |
| Blw003                              | Law on Obligations and Contracts                                     | 3         |          |          | 3         |  |
| BusEd066                            | Financial Accounting and Reporting                                   | 6         |          |          | 6         |  |
| Fil083                              | Komunikasyon Sa Akademikong Filipino                                 | 3         |          |          | 3         |  |
| GEC003                              | Understanding the Self   | 3         |          |          | 3         |  |
| GEC023                              | Mga Babasahin Hinggil sa Kasaysayan ng Pilipinas                     | 3         |          |          | 3         |  |
| NSTP1-18                            | National Service Training Program 1                                  | 3         |          |          | 3         |  |
| PATHFIT1002                         | Movement Competency Training   | 2         |          |          | 2         |  |
| RELED051                            | The Catholic Christian Faith   | 1         |          |          | 1         |  |
|                                     | <b>Total</b>   | <b>30</b> |          |          | <b>30</b> |  |
| <b>FIRST YEAR, Second Semester</b>  |  |           |          |          |           |  |
| ActEd026A                           | Intermediate Accounting 1  | 6         |          |          | 6         | BusEd066                                       |
| ActEd093                            | Managerial Economics   | 3         |          |          | 3         |  |
| ActEd133                            | Cost Accounting and Control  | 3         |          |          | 3         | BusEd066                                       |
| Blw053                              | Business Laws and Regulations  | 3         |          |          | 3         | Blw003   |
| Fil093                              | Pagbasa at Pagsulat Tungo sa Pananaliksik                            | 3         |          |          | 3         | FIL083   |
| GEC013                              | Science, Technology, and Society                                     | 3         |          |          | 3         |  |
| GEC033                              | Mathematics in the Modern World                                      | 3         |          |          | 3         |  |
| NSTP2-18                            | National Service Training Program 2                                  | 3         |          |          | 3         | NSTP1-18                                       |
| PATHFIT2022                         | Exercise-Based Fitness   | 2         |          |          | 2         | PATHFIT1002                                    |
|                                     | <b>Total</b>   | <b>29</b> |          |          | <b>29</b> |  |
| <b>FIRST YEAR, Inter-Semester</b>   |  |           |          |          |           |  |
| GEC043                              | The Contemporary World   | 3         |          |          | 3         |  |
| GEC053                              | Art Appreciation   | 3         |          |          | 3         |  |
| GEC073                              | Ethics   | 3         |          |          | 3         |  |
|                                     | <b>Total</b>   | <b>9</b>  |          |          | <b>9</b>  |  |
| <b>SECOND YEAR, First Semester</b>  |  |           |          |          |           |  |
| ACElec-1                            | Updates in Financial Reporting Standards                             | 3         |          |          | 3         | BusEd066                                       |
| ActEd026B                           | Intermediate Accounting 2  | 6         |          |          | 6         | ActEd026A                                      |
| ActEd062                            | Statistical Analysis with Software Application                       | 2         |          |          | 2         | co req ActEd061L                               |
| ActEd061L                           | Statistical Analysis with Software Application Lab                   |           | 1        | 3        | 1         | co req ActEd062                                |
| ActEd153                            | Regulatory Framework and Legal Issues in Business                    | 3         |          |          | 3         | Blw003   |
| BusEd053                            | Management Science   | 3         |          |          | 3         |  |
| GEC063                              | Purposive Communication  | 3         |          |          | 3         |  |
| LQEC283                             | Letran Quality Enrichment Course 28                                  | 3         |          |          | 3         |  |
| PATHFIT3032                         | Individual/Dual Sports   | 2         |          |          | 2         | PATHFIT1002, PATHFIT2022                       |
| RELED063                            | Contemporary Issues in Christian Marriage                            | 3         |          |          | 3         | RELED051                                       |
|                                     | <b>Total</b>   | <b>28</b> | <b>1</b> | <b>3</b> | <b>29</b> |  |
| <b>SECOND YEAR, Second Semester</b> |  |           |          |          |           |  |
| ACCT223                             | Accounting for Government and Non-Profit Organizations               | 3         |          |          | 3         |  |
| ACElec-2                            | Human Behavior in Organizations                                      | 3         |          |          | 3         | BusEd066                                       |
| ActEd023C                           | Intermediate Accounting 3  | 3         |          |          | 3         | ActEd026B                                      |
| ActEd043                            | Governance , Business Ethics, Risk Management , and Internal Control | 3         |          |          | 3         | ActEd133                                       |
| ActEd053                            | Economic Development   | 3         |          |          | 3         | ActEd093                                       |
| ActEd172                            | IT Application Tools in Business                                     | 2         |          |          | 2         | ActEd062, ActEd061L, BusEd066 co req ActEd171L |
| ActEd171L                           | IT Application Tools in Business Lab                                 |           | 1        | 3        | 1         | ActEd062, ActEd061L, BusEd066 co req ActEd172  |
| Fil113                              | Panitikang Filipino  | 3         |          |          | 3         | FIL093   |
| PATHFIT4042                         | Contemporary Dance   | 2         |          |          | 2         | PATHFIT1002, PATHFIT2022                       |
| RELED073                            | Contemporary Issues About Church and Human Society with Immersion    | 3         |          |          | 3         | RELED051                                       |
|                                     | <b>Total</b>   | <b>25</b> | <b>1</b> | <b>3</b> | <b>26</b> |  |
| <b>SECOND YEAR, Inter-Semester</b>  |  |           |          |          |           |  |
| ActEd253                            | Accounting Research Methods  | 3         |          |          | 3         | ActEd013, ActEd062, ActEd061L, Blw053          |
| Mngt253                             | Strategic Management   | 3         |          |          | 3         | ActEd133                                       |
| RZL023                              | Buhay at Mga Akda ni Rizal   | 3         |          |          | 3         |  |
|                                     | <b>Total</b>   | <b>9</b>  |          |          | <b>9</b>  |  |
| <b>THIRD YEAR, First Semester</b>   |  |           |          |          |           |  |
| ACCT-RESA                           | *Accountancy Research 1 (Proposal)                                   | 3         |          |          | 3         | ActEd253                                       |
| ACCT-PRC6                           | Accounting Internship (600 hrs)                                      | 6         |          |          | 6         | ActEd253                                       |
|                                     | <b>Total</b>   | <b>9</b>  |          |          | <b>9</b>  |  |

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| COURSE<br>CODE                      | COURSE TITLE   | Lec        | Lab      |           | TOTAL      | PRE-REQUISITES/<br>CO-REQUISITES            |
|-------------------------------------|--|------------|----------|-----------|------------|---|
|                                     |  | Units/Hrs  | Units    | Hrs       |            |   |
| <b>THIRD YEAR, Second Semester</b>  |  |            |          |           |            |   |
| ACCT123                             | Auditing and Assurance Principles                                | 3          |          |           | 3          | ActEd133, Blw003, BusEd066, co req ACCT233A |
| ACCT233A                            | Auditing and Assurance: Concepts and Applications 1              | 3          |          |           | 3          | co req ACCT123                              |
| ACElec-4                            | Valuation Concepts and Methods                                   | 3          |          |           | 3          | BusEd066                                    |
| ActEd072                            | Accounting Information System                                    | 2          |          |           | 2          | ActEd133, BusEd066 co req ActEd071L         |
| ActEd071L                           | Accounting Information System Lab                                |            | 1        | 3         | 1          | ActEd133, BusEd066 co req ActEd072          |
| ActEd123                            | Financial Management   | 3          |          |           | 3          | BusEd066                                    |
| ActEd183                            | Strategic Cost Management  | 3          |          |           | 3          | ActEd133, Mngt253                           |
| ActEd263                            | International Business and Trade                                 | 3          |          |           | 3          | BusEd066                                    |
| Tax013B                             | Income Taxation  | 3          |          |           | 3          | Blw003                                      |
| ACCT-RESB                           | Accountancy Research 2 (Final)                                   | 3          |          |           | 3          | ActEd253 , ACCT-RESA                        |
|                                     | <b>Total</b>   | <b>23</b>  | <b>1</b> | <b>3</b>  | <b>27</b>  |   |
| <b>FOURTH YEAR, First Semester</b>  |  |            |          |           |            |   |
| Mngt263                             | Operations Management (TQM)                                      | 3          |          |           | 3          | Mngt253                                     |
| ACCT112                             | Auditing in a CIS Environment                                    | 2          |          |           | 2          | ACCT123 co req ACCT111L                     |
| ACCT111L                            | Auditing in a CIS Environment Lab                                |            | 1        | 3         | 1          | ACCT123 co req ACCT112                      |
| ACCT173                             | Accounting for Special Transactions                              | 3          |          |           | 3          | ActEd133, Blw003, BusEd066                  |
| ACCT183                             | Accounting for Business Combinations                             | 3          |          |           | 3          | ActEd133, Blw003, BusEd066                  |
| ACCT233B                            | Auditing and Assurance : Concepts and Applications 2             | 3          |          |           | 3          | ACCT233A                                    |
| ACCT243                             | Auditing and Assurance : Specialized Industries                  | 3          |          |           | 3          | ACCT123                                     |
| ACElec-3                            | Operations Auditing  | 3          |          |           | 3          | ACCT123, BusEd066                           |
| ActEd213                            | Strategic Business Analysis                                      | 3          |          |           | 3          | ActEd133, Mngt253                           |
| Tax073                              | Business Taxation  | 3          |          |           | 3          | Blw003                                      |
|                                     | <b>Total</b>   | <b>26</b>  | <b>1</b> | <b>3</b>  | <b>27</b>  |   |
| <b>FOURTH YEAR, Second Semester</b> |  |            |          |           |            |   |
| ACCT-ST013                          | Special Topics in Financial Accounting and Reporting             | 3          |          |           | 3          | ACCT-PRC6, ACCT-RESB                        |
| ACCT-ST023                          | Special Topics in Advanced Accounting                            | 3          |          |           | 3          | ACCT-PRC6, ACCT-RESB                        |
| ACCT-ST033                          | Special Topics in Management Accounting and Control              | 3          |          |           | 3          | ACCT-PRC6, ACCT-RESB                        |
| ACCT-ST043                          | Special Topics in Auditing                                       | 3          |          |           | 3          | ACCT-PRC6, ACCT-RESB                        |
| ACCT-ST053                          | Special Topics in Taxation                                       | 3          |          |           | 3          | ACCT-PRC6, ACCT-RESB                        |
| ACCT-ST063                          | Special Topics in Regulatory Framework for Business Transactions | 3          |          |           | 3          | ACCT-PRC6, ACCT-RESB                        |
|                                     | <b>Total</b>   | <b>18</b>  |          |           | <b>18</b>  |   |
| <b>GRAND TOTAL</b>                  |  | <b>209</b> | <b>4</b> | <b>12</b> | <b>213</b> |   |

*\*Accounting Research 1 should be taken togenther with Accounting Internship (6 units) and n no instance should the student be allowed to enroll in more than twelve units during the term (CMO 27 s. 2017).*



