



PHILIPPINE SCHOOL OF BUSINESS ADMINISTRATION – QUEZON CITY
Revised Curriculum for the Degree of
BACHELOR OF SCIENCE IN ACCOUNTANCY
EFFECTIVE ACADEMIC YEAR 2019 - 2020

FIRST YEAR

FIRST SEMESTER				SECOND SEMESTER			
<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>	<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>
GED101	Understanding the Self	3	NONE	GED 106	Purposive Communication	3	NONE
GED102	Readings in Philippine History	3	NONE	AEC 103	Law on Obligation and Contract	3	NONE
GED103	The Contemporary World	3	NONE	AEC 104	Financial Accounting and Reporting	3	ACC 101 & AEC 102
ACC101	Fundamentals of Accounting	6	NONE	AEC 105	Management Science	3	NONE
AEC 101	Managerial Economics	3	NONE	AEC 106	Intermediate Accounting 1	6	ACC 101 & AEC 102
AEC 102	Conceptual Framework and Accounting Standards	3	NONE	FIL 101	Kontestwalisadong Komunikasyon sa Filipino	3	NONE
NSTP101	Civic Welfare Training Service	3	NONE	NSTP 102	Civic Welfare Training Service	3	NSTP101
PED 101	Physical Fitness	2	NONE	PED 102	Rhythmic Activity	2	PED 101
TOTAL UNITS		26		TOTAL UNITS		26	

SECOND YEAR

FIRST SEMESTER				SECOND SEMESTER			
<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>	<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>
GED 202	Art and Humanities	3	NONE	GED 105	Ethics	3	NONE
GED 108	Science Technology & Society	3	NONE	AEC 205	Financial Management	3	AEC 106
AEC 201	Intermediate Accounting 2	6	AEC 104 & 106	AEC 206	Regulatory Framework and Legal Issues in Business	3	AEC 101 & 203
AEC 202	IT Application Tools in Business	3	NONE	AEC 207	Intermediate Accounting 3	3	AEC 106 & 201
FIL 102	Filipino sa Ibat't Ibang Disiplina	3	FIL 101	AEC 208	Governance, Business Ethics, Risk Management and Internal Control	3	NONE
AEC 203	Business Law and Regulation	3	AEC 103	AEC 209	Financial Markets	3	NONE
AEC 204	Cost Accounting and Control	3	AEC 104 & 106	AEC 210	Strategic Cost Management	3	AEC 204
PED 201	Individual / Dual / Games Sports	2	PED 102	AEC 211	Accounting Information System	3	NONE
TOTAL UNITS		26		TOTAL UNITS		26	

SUMMER

<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>
BMC201	Strategic Management	3	NONE
GED104	Mathematics in Modern World	3	NONE
FIL 201	Sosyedad Literatura / Panitikang Panlipunan	3	FIL 102
TOTAL UNITS		9	

THIRD YEAR

FIRST SEMESTER				SECOND SEMESTER			
<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>	<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>
GED 201	Rizal Life and Works	3	NONE	AEC 304	International Business and Trade	3	NONE
AEC 301	Statistical Analysis with Software Application	3	AEC 202	ACC305	Accounting for Government and Non-Profit Organization	3	ACC 303 & 304
ACC301	Auditing and Assurance Principles	3	AEC 207 & 210	ACC306	Auditing and Assurance Concepts and Application 2	3	AEC 104, 201, 204, 207 & 210
ACC302	Auditing and Assurance Concepts and Application 1	3	AEC 104, 201, 204, 207 & 210	ACC307	Managerial Accounting	6	ACC 304
ACC303	Accounting for Specialized Transaction	3	AEC 104, 201 & 207	ACC308	Auditing and Assurance : Specialized Industries	3	ACC 303 & 304
ACC304	Accounting for Business Combination	3	AEC 207	ACE 302	Operations Auditing	3	ACE 301
AEC 302	Accounting Research Methods	3	AEC 201 & 205	BMC202	Operation Management	3	BMC 201
ACE 301	Valuation Concepts and Methods	3	AEC 210 & 205	TOTAL UNITS		24	
TOTAL UNITS		24		TOTAL UNITS		24	

SUMMER

<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>
AEC 306	Accounting Internship (400 hours)	6	ACC 306 & 307
TOTAL UNITS		6	

FOURTH YEAR

FIRST SEMESTER				SECOND SEMESTER			
<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>	<u>CODE</u>	<u>COURSE TITLE</u>	<u>UNITS</u>	<u>PRE. REQ</u>
AEC 401	Economic Development	3	AEC 101	ACC402	Synthesis and Review	6	ACE 402
AEC 402	Income Taxation	3	AEC 201 & 205	AEC 404	Strategic Business Analysis	3	NONE
ACC 401	Auditing in a CIS Environment	3	ACC 301 & 302	AEC 405	Transfer and Business Taxation	3	AEC 402
AEC 403	Accountancy Research	3	ACE 302	TOTAL UNITS		12	
ACE 401	Human Behavior in Organization	3	ACE 302	TOTAL UNITS		12	
ACE 402	Updates in Financial Reporting Standards	3	ACE 301	TOTAL UNITS		18	
TOTAL UNITS		18		TOTAL UNITS		12	