

**CENTRO ESCOLAR UNIVERSITY**  
Manila \* Makati \* Malolos  
**School of Accountancy and Management**

FOUR-YEAR PROGRAM LEADING TO THE DEGREE  
**BACHELOR OF SCIENCE IN ACCOUNTANCY**  
Effective School Year 2020-2021

**FIRST YEAR**

**First Semester**

Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PCAC101A	Financial Accounting and Reporting	6	0	0	6	6	0	0	6	NONE
PCAC105	Economic Development	3	0	0	3	3	0	0	3	NONE
<b>PCAC185A</b>	<b>Accounting Seminar 1 (Financial Accounting &amp; Reporting)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>NONE</b>
PCBA118	Operations Management	3	0	0	3	3	0	0	3	NONE
COLA11	Purposive Communication	3	0	0	3	3	0	0	3	NONE
COMA11	Mathematics in the Modern World	3	0	0	3	3	0	0	3	NONE
COPY11	Understanding the Self	3	0	0	3	3	0	0	3	NONE
<b>COPE21</b>	<b>PATH-FIT 1: Movement Competency Training</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>NONE</b>
COSH11	Empowering the Self	2	0	0	2	2	0	0	2	NONE
COSH21	Religion: History and Texts	3	0	0	3	3	0	0	3	NONE
	<b>TOTAL</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>29</b>	

**Second Semester**

Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PCAC102	Conceptual Framework and Accounting Standards	3	0	0	3	3	0	0	3	PCAC101A
PCAC103	Cost Accounting and Control	3	0	0	3	3	0	0	3	PCAC101A
PCAC106	Intermediate Accounting 1	3	0	0	3	3	0	0	3	PCAC101A
PCAC115	Managerial Economics	3	0	0	3	3	0	0	3	NONE
<b>PCAC185B</b>	<b>Accounting Seminar 2 (Financial Accounting and Reporting &amp; Cost Accounting and Control)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>NONE</b>
COLA31	Foreign Language 1	3	0	0	3	3	0	0	3	NONE
COLA51	Expository Writing for Global Communication	3	0	0	3	3	0	0	3	NONE
COSH31	Art Appreciation	3	0	0	3	3	0	0	3	NONE
COSH41	Readings in Philippine History	3	0	0	3	3	0	0	3	NONE
<b>COPE22</b>	<b>PATH-FIT 2: Swimming/Recreation</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>NONE</b>
	<b>TOTAL</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>27</b>	

**Summer**

Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PCAC109	Management Science	3	0	0	3	3	0	0	3	NONE
PCAC114	Governance, Business Ethics, Risk Management & Internal Control	3	0	0	3	3	0	0	3	NONE
PRBA154	Financial Management	3	0	0	3	3	0	0	3	NONE
	<b>TOTAL</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	

**SECOND YEAR**

**First Semester**

Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PCAC110	Law on Obligations and Contracts	3	0	0	3	3	0	0	3	NONE
PCAC111	Intermediate Accounting 2	3	0	0	3	3	0	0	3	PCAC106
PCAC112	Financial Markets	3	0	0	3	3	0	0	3	NONE
PCAC113	Strategic Cost Management	3	0	0	3	3	0	0	3	PCAC103
<b>PCAC186A</b>	<b>Accounting Seminar 3 (Financial Accounting and Reporting &amp; Strategic Cost Management)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>NONE</b>
PRAC142	Human Behavior in Organization	3	0	0	3	3	0	0	3	NONE
COLA32	Foreign Language 2	3	0	0	3	3	0	0	3	COLA31
CONS21	Science, Technology & Society	3	0	0	3	3	0	0	3	NONE
COSH43	The Life and Works of Rizal	3	0	0	3	3	0	0	3	NONE
<b>COPE23</b>	<b>PATH-FIT 3: Dance/Individual-Dual Sports</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>NONE</b>
CONP11	NSTP 1	3	0	0	3	3	0	0	3	NONE
	<b>TOTAL</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	

**Second Semester**

Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PCAC104	Business Laws and Regulations	3	0	0	3	3	0	0	3	PCAC110
PCAC107	Income Taxation	3	0	0	3	3	0	0	3	NONE
PCAC116A	Intermediate Accounting 3	6	0	0	6	6	0	0	6	PCAC111
PCAC121	IT Application Tools in Business	3	0	0	3	3	0	0	3	NONE
<b>PCAC186B</b>	<b>Accounting Seminar 4 (Financial Accounting and Reporting, Income Taxation &amp; Auditing)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>NONE</b>
PRAC141	Auditing and Assurance Principles	3	0	0	3	3	0	0	3	PCAC111
COSH32	Ethics	3	0	0	3	3	0	0	3	NONE
COSH42	The Contemporary World	3	0	0	3	3	0	0	3	NONE
<b>COPE24</b>	<b>PATH-FIT 4: Team Sports/ Games</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>NONE</b>
CONP12	NSTP 2	3	0	0	3	3	0	0	3	CONP11
	<b>TOTAL</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	

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Summer										
Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PCAC118	Statistical Analysis with Software Application	3	0	0	3	3	0	0	3	NONE
PCBA112	International Business and Trade	3	0	0	3	3	0	0	3	NONE
PRAC148	Valuation Concepts and Methods	3	0	0	3	3	0	0	3	NONE
<b>TOTAL</b>		<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	

### THIRD YEAR

First Semester										
Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PCAC108	Regulatory Framework and Legal Issues in Business	3	0	0	3	3	0	0	3	PCAC110
PCAC117	Business Tax	3	0	0	3	3	0	0	3	PCAC107
PCAC119	Accounting Information System	3	0	0	3	3	0	0	3	PCAC121
PCAC187A	Accounting Seminar 5 (Regulatory Framework and Business Regulations, Applied Auditing, Advanced Financial Accounting and Reporting and Business Taxation)	1	0	0	1	1	0	0	1	NONE
PRAC143	Auditing and Assurance Concepts and Applications 1	3	0	0	3	3	0	0	3	PRAC141
PRAC147	Operations Auditing	3	0	0	3	3	0	0	3	PRAC141
PRAC151	Accounting for Special Transactions	3	0	0	3	3	0	0	3	PCAC116A
COLA21	Malikhaing Komunikasyon Gamit ang Kulturang Popular	3	0	0	3	3	0	0	3	NONE
COSH22	Man, Church and Society	3	0	0	3	3	0	0	3	NONE
<b>TOTAL</b>		<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>	

Second Semester										
Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PCAC120	Accounting Research Methods	3	0	0	3	3	0	0	3	PCAC118
PCAC122	Strategic Business Analysis	3	0	0	3	3	0	0	3	PCAC114
PCBA119	Strategic Management	3	0	0	3	3	0	0	3	PCBA118
PCAC187B	Accounting Seminar 6 (Applied Auditing and Advanced Financial Accounting and Reporting)	1	0	0	1	1	0	0	1	NONE
PRAC144	Auditing in a CIS Environment	3	0	0	3	3	0	0	3	PRAC141
PRAC145	Accounting for Business Combinations	3	0	0	3	3	0	0	3	PCAC116A, PRAC151
PRAC146	Accounting for Government and Non-Profit Organizations	3	0	0	3	3	0	0	3	PRAC151
PRAC149	Auditing and Assurance Concepts and Applications 2	3	0	0	3	3	0	0	3	PRAC143
PRAC150	Auditing and Assurance - Specialized Industries	3	0	0	3	3	0	0	3	PRAC143
COMA 51	Understanding the Data Around Us	3	0	0	3	3	0	0	3	NONE
COSH12	Living and Loving Relationships	2	0	0	2	2	0	0	2	NONE
<b>TOTAL</b>		<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	

### FOURTH YEAR

First Semester										
Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PRAC184	Accounting Internship- 400 hours (total)	0	0	8	8	3	0	23	26	All third year professional and core subjects
PRAC191	Undergraduate Research-Accounting Research	3	0	0	3	3	0	0	3	PCAC120, PCBA119, PCAC121
<b>TOTAL</b>		<b>3</b>	<b>0</b>	<b>8</b>	<b>11</b>	<b>6</b>	<b>0</b>	<b>23</b>	<b>29</b>	

Second Semester										
Class Code	Descriptive Title	Units				No. of Hours				Prerequisites
		Lec	Lab	Int	Total	Lec	Lab	Int	Total	
PRAC152	Updates in Financial Reporting Standards	3	0	0	3	3	0	0	3	PCAC102
PRAC153A	Integrated Accounting Course 1/ Financial Accounting & Reporting	3	0	0	3	3	0	0	3	PCAC116A, PCAC102
PRAC154A	Integrated Accounting Course 2/ Advanced Financial Accounting	3	0	0	3	3	0	0	3	PRAC145, PRAC146
PRAC155A	Integrated Accounting Course 3/ Regulatory Framework	3	0	0	3	3	0	0	3	PCAC110, PCAC104, PCAC108
PRAC156A	Integrated Accounting Course 4/ Auditing	3	0	0	3	3	0	0	3	PRAC144, PRAC147, PRAC149, PRAC150
PRAC157A	Integrated Accounting Course 5/ Taxation	3	0	0	3	3	0	0	3	PCAC117
PRAC158A	Integrated Accounting Course 6 / Management Advisory Services	3	0	0	3	3	0	0	3	PCAC113, PCAC122
<b>TOTAL</b>		<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>	

Total No. of Units:

221

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