



BINALBAGAN CATHOLIC COLLEGE, INC.

Binalbagan, Negros Occidental

Bachelor of Science in Accountancy

Revised Curriculum-A.Y. 2019-2020

Year 1-Semester 1

Subject Code	Descriptive Title	Pre-requisite	Units
GE 1	Understanding the Self		3
GE 2	Purposive Communication		3
GE 3	Mathematics in the Modern World		3
ACCT 101	Conceptual Framework & Accounting Standards	FABM1 & 2	3
ACCT 102	Financial Accounting & Reporting	FABM1 & 2	3
MANSCI	Management Science		3
ECODEV	Economic Development		3
NSTP1	Civic Welfare Training Service-1		3
PE 1	Physical Activity Towards Health and Fitness (PATH-Fit) I (movement competency training)		2
REED1	Basic Christian Doctrines		(2)
GUID 1	Basic Orientation and Study Habits		(1)
Total			26

Year 2-Semester 1

Subject Code	Descriptive Title	Pre-requisite	Credit Units
GE 7	Art Appreciation		3
GE 9	Rizal's Life and Work		3
ACCT 104	Intermediate Accounting 2	ACCT 103	3
MANECO	Managerial Economics	ECODEV	3
INTRAB	International Trade and Business		3
RFBT 102	Business Laws and Regulations	RFBT 101	3
FINMAR	Financial Markets		3
ITAPP	IT Applications Tools in Business		3
PE 3	Physical Activity Towards Health and Fitness (Path-FIT) III		2
REED 2	Christian Morality		(2)
GUID 2	Interpersonal Relationship and Value Clarification 1		(1)
Total			26

Year 3-Semester 1

Subject Code	Descriptive Title	Pre-requisite	Credit Units
FIL 1	Masing na Paggapahayag		3
GE 10	Arts & Humanities (The Philippine Popular Culture)		3
TAX 102	Business Taxation	TAX 101	3
STAPP	Statistical Analysis with Software Application	ITAPP	3
STRACOM	Strategic Cost Management	ACCT 106	3
OMT	Operations Management & TQM	ITAPP	3
ACCT 107	Accounting for Government and Non-Profit Organizations	ACCT 106	3
AUD 101	Auditing & Assurance Principles	ACCT 105 & ACCT 106	3
REED 3	The Catholic Church in the Changing World		(2)
GUID 3	Personal and Social Responsibilities 1		(1)
Total			24

Year 3 - Summer

Subject Code	Descriptive Title	Pre-requisite	Credit Units
IACCT 101	Integrated Review on Financial Accounting	ACCT 108	(3)
IACCT 102	Integrated Review on Financial Management & Advisory	FINMAN, ACCT 106	(3)
IACCT 103	Integrated Review on Business Laws & Taxation	RFBT 1 & 2, TAX 101& 102	(3)
Total			9

Year 4-Semester 1

Subject Code	Descriptive Title	Pre-requisite	Credit Units
GE Elec 2	Peace Studies and Gender Development		3
STRAMAN	Strategic Management	STRABAN	3
AUD 103	Auditing and Assurance: Concepts and Applications 2	AUD 102	3
AUD 104	Auditing and Assurance: Specialized Industries	AUD 102	3
AUD 105	Auditing in CIS Environment	AUD 102 & AIS	3
AUD 106	Operations Auditing (Prof. Elective)	BUS 101 & AUD 102	3
ACCT 109	Accounting for Special Transactions	ACCT 106	3
ACCT 110	Updates in Financial Reporting Standards (Prof. Elective)	ACCT 108	3
IACCT 104	Integrated Review on Advanced Financial Accounting and Reporting	ACCT 108	(3)
REED4	Message of Catholic Faith to Professions (Retreat)	All REED courses	(2)
Total			24

Year 1-Semester 2

Subject Code	Descriptive Title	Pre-requisite	Units
GE 4	Readings in the Philippine History		3
GE 5	The Contemporary World		3
GE 9	Science, Technology, and Society		3
ACCT103	Intermediate Accounting 1	ACCT 101 & 102	3
RFBT 101	Law on Obligations and Contracts		3
BUS 101	Governance, Business Ethics, Risk Management, and Internal Control		3
PARCOR	Partnership and Corporation	ACCT 102	3
NSTP2	Civic Welfare Training Service-2		3
PE2	Physical Activity Towards Health and Fitness (PATH-FIT) II	PE1	2
REED 1A	Meeting Jesus and The Bible		(2)
GUID 1A	Personality Development		(1)
Total			26

Year 2-Semester 2

Subject Code	Descriptive Title	Pre-requisite	Credit Units
GE 8	Ethics		3
GE Elec1	Indigenous Peoples' Education		3
ACCT 105	Intermediate Accounting 3	ACCT 104	3
ACCT 106	Cost Accounting and Control	ACCT 104	3
TAX 101	Income Taxation	FABM 2	3
RFBT 101	Regulatory Framework and Legal Issues in Business	RFBT 101	3
AIS	Accounting Information System	ITAPP & ACCT 101	3
FINMAN	Financial Management	FINMAR	3
PE 4	Physical Activity Towards Health and Fitness (Path-FIT) IV		2
REED 2A	Human Sexuality and Christian Relationship		(2)
GUID 2A	Interpersonal Relationship and Value Clarification 2		(1)
Total			26

Year 3-Semester 2

Subject Code	Descriptive Title	Pre-requisite	Credit Units
FIL 2	Panitikang Filipino		3
HBO	Human Behavior in Organizations (Prof. Elective 2)	MANSCI	3
VCM	Valuation Concepts and Methods (Prof. Elective)	FINMAN	3
STRABAN	Strategic Business Analysis	STRACOM, OMT	3
ACCTRES 101	Accounting Research Methods	STAPP	3
AUD 102	Auditing and Assurance Concepts and Applications 1	AUD101	3
ACCT 108	Accounting for Business Combinations	ACCT 106	3
REED 3A	The Philippine Church History		(2)
GUID3A	Personal and Social Responsibilities II		(1)
Total			21

Year 4-Semester 2

Subject Code	Descriptive Title	Pre-requisite	Credit Units
ACCTIN	Accounting Internship		6
ACCTRES	Accountancy Research		3
Total			9

