



**PHILIPPINE WOMEN'S COLLEGE OF DAVAO**  
University Ave., Juna Subd., Matina , Davao City

**BACHELOR OF SCIENCE IN ACCOUNTANCY**  
Based on CMO#27, series 2017, Effective SY 2018-2019  
**EVENING PROGRAM**

**FIRST YEAR**

FIRST TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
GE 001	Understanding the Self	3	0	3	None
GE 005	Purposive Communication	3	0	3	None
GE 002	Readings in Philippine History	3	0	3	None
GE 016	Panimulang Filipino	3	0	3	None
GE 014	RS 1 : Peace Education, Spirituality and Gender Development	3	0	3	None
NSTP 111	National Service Training Program 1	3	0	3	None
		<b>18</b>	<b>0</b>	<b>18</b>	

SECOND TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
GE 004	Mathematics in the Modern World	3	0	3	None
GE 006	Art Appreciation	3	0	3	None
GE 015	RS 2 - Faith and Moral Life	3	0	3	GE 014
GE 017	Retorika	3	0	3	None
CAE 014	Conceptual Framework and Accounting Standards	3	0	3	None
NSTP 112	National Service Training Program 2	3	0	3	NSTP 111
		<b>18</b>	<b>0</b>	<b>18</b>	

THIRD TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
GE 003	The Contemporary World	3	0	3	None
GE 008	Ethics	3	0	3	None
GE 010	CA 1: Basic Art Painting and Drawing	3	0	3	None
GE 018	Panitikan Ng Pilipinas	3	0	3	None
CAE 013	Financial Accounting and Reporting	3	0	3	None
GE 013	MSCE 2 - Myself and the Community	3	0	3	GE 001
		<b>18</b>	<b>0</b>	<b>18</b>	

**SECOND YEAR**

FIRST TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
GE 007	Science, Technology and Society	3	0	3	None
GEPE 101	Movement Enhancement	2	0	2	None
CAE 011	Managerial Economics	3	0	3	None
CBME 001	Operations Management and TQM	3	0	3	None
AEC 003	Human Behavior in Organizations	3	0	3	None
CAE 015	Intermediate Accounting 1	3	0	3	CAE 013
		<b>17</b>	<b>0</b>	<b>17</b>	

SECOND TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
GE 011	CA 2: Advance Art Painting and Drawing	3	0	3	GE 010
GEPE 102	Fitness Exercises	2	0	2	GEPE 101
CAE 001	Law on Obligations and Contracts	3	0	3	None
CAE 009	Statistical Analysis with Software Application	2	1	3	GE 004
CAE 016	Intermediate Accounting 2	3	0	3	CAE 015
CAE 022	Cost Accounting and Control	3	0	3	CAE 015
		<b>16</b>	<b>1</b>	<b>17</b>	

THIRD TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
GE 009	Life and Works of Rizal	3	0	3	None
GEPE 103	Dance for Theater	2	0	2	GEPE 102
CAE 021	IT Application Tools in Business	2	1	3	None
APC 009	Auditing and Assurance Principles	3	0	3	None
CAE 017	Intermediate Accounting 3	3	0	3	CAE 016
CAE 005	International Business and Trade	3	0	3	None
		<b>16</b>	<b>1</b>	<b>17</b>	

**THIRD YEAR**

FIRST TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
GE 012	CA 3: Intro to Film	3	0	3	GE 011
GEPE 104	Sports Nutrition	2	0	2	GEPE 103
AEC 004	Principles and Methods of Teaching Accounting	3	0	3	None
CAE 002	Business Law and Regulations	3	0	3	CAE 001
APC 014	Accounting for Special Transactions	3	0	3	CAE 016
APC 010	Auditing & Assurance: Concepts & Applications 1	3	0	3	APC 009
		<b>17</b>	<b>0</b>	<b>17</b>	

SECOND TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
GE 016	Mathematics for Specific Purposes	3	0	3	None
CAE 012	Economic Development	3	0	3	CAE 011
CAE 026	Income Taxation	3	0	3	None
APC 015	Accounting for Business Combinations	3	0	3	APC 014
CAE 003	Regulatory Framework & Legal Issues in Business	3	0	3	CAE 001
CAE 023	Strategic Cost Management	3	0	3	CAE 022
		<b>18</b>	<b>0</b>	<b>18</b>	

THIRD TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
CAE 025	Business Tax	3	0	3	CAE 026
APC 016	Acctg for Government and Non-profit Org	3	0	3	APC 015
CAE 027	Accounting Research Methods	3	0	3	None
AEC 006	Other Tax Regulations	3	0	3	CAE 026
CAE 004	Management Science	3	0	3	None
HRDM 918	Institutional Management Enterprise	3	0	3	None
		<b>18</b>	<b>0</b>	<b>18</b>	

**FOURTH YEAR**

FIRST TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
CAE 019	Financial Management	3	0	3	None
CAE 018	Financial Markets	3	0	3	None
AEC 005	Law on Business Associations	3	0	3	CAE 001
APC 013	Auditing in a CIS Environment	2	1	3	CAE 021
CBME 002	Strategic Management	3	0	3	None
APC 011	Auditing & Assurance: Concepts & Applications 2	3	0	3	APC 010
		<b>18</b>	<b>0</b>	<b>18</b>	

SECOND TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
CAE 029	Accountancy Research	3	0	3	CAE 027
CAE 010	Governance, Bus Ethics, Risk Mgt & Internal Control	3	0	3	None
CAE 020	Accounting Information System	2	1	3	CAE 021
APC 012	Auditing and Assurance: Specialized Industries	3	0	3	APC 010
CAE 024	Strategic Business Analysis	3	0	3	CAE 019, 023
		<b>15</b>	<b>0</b>	<b>15</b>	

THIRD TRIMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AIR 001	Accounting Review	6	0	6	Senior Standing
CAE 028	Accounting Internship	6	0	6	Senior Standing
		<b>12</b>	<b>0</b>	<b>12</b>	

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