

Republika ng Pilipinas  
(Republic of the Philippines)  
KAGAWARAN NG EDUKASYON AT KULTURA  
(DEPARTMENT OF EDUCATION AND CULTURE)  
Maynila

April 11, 1977

DEPARTMENT ORDER  
No. 17, s. 1977

CURRICULUM FOR BACHELOR OF SCIENCE IN COMMERCE/BUSINESS ADMINISTRATION  
MAJOR IN GOVERNMENT ACCOUNTING AND AUDITING

To: Bureau Directors  
Regional Directors  
Coordinator, State Colleges and Universities  
Heads of Private Schools, Colleges and Universities

1. The inclosed curriculum for the four-year Bachelor of Science in Commerce/Business Administration, major in Government Accounting and Auditing has been approved by this Office, as recommended by the Director, Bureau of Higher Education, after consultation with representatives of the Commission on Audit, the Board of Accountancy, the Philippine Association of Collegiate Schools of Business, and heads of various private schools and colleges.
2. This accounting curriculum is designed for students preparing for a career in government accounting and auditing. It provides a broad and comprehensive educational experience demanded by a rapidly growing need for professionalism in government. It incorporates the latest developments in accounting and related fields available to accountants in the government service.
3. All colleges of commerce/business administration duly authorized to offer the different major fields of concentration in the bachelor of science programs may apply for this new major in Government Accounting and Auditing, subject to compliance with all other requirements.
4. The first four semesters confer on the student a Certificate in Government Accounting and Auditing to qualify him for such jobs in the government service as accounting clerk, stock and inventory clerk, bookkeeper, subsidiary ledger-clerk, etc. However, if he so desires, and qualifies in the NCEE, he may continue the four-year course leading to the B.S.C. or B.S.B.A. major in Accounting and take the CPA Board Examinations.
5. Students who have been in the government service, either in accounting and auditing or in allied fields for more than three (3) years, may enrol in the so-called "crash program" in government accounting and auditing for professional growth and development. The courses covered by this crash program include the following:







	<u>No. of units</u>
Basic Financial Accounting .....	6
Government Accounting .....	6
Government Auditing .....	6
Management and Control .....	3
Public Fiscal Administration .....	3
Legal Responsibilities of Government Auditors .	<u>3</u>
Total .....	27 units

After completing the required twenty-seven (27) units, students in the crash program who are bachelor degree holders, may be issued the Certificate in Government Accounting and Auditing. Non-bachelor degree holders in government service, after completing the required twenty-seven (27) units, may qualify for the Certificate in Government Accounting and Auditing upon completion of the other basic academic requirements as prescribed in the first four semesters of the BSC/BSBA program, major in Government Accounting and Auditing.

6. The inclosed curricular program for the four-year course leading to the degree of Bachelor of Science in Commerce/Business Administration major in Government Accounting and Auditing, and for the four-semester course leading to the Certificate in Government Accounting and Auditing shall be observed strictly. No deviations shall be made without prior approval of this Office.

7. The cooperation of all heads of schools, colleges, and universities for the effective implementation of the inclosed curricula is earnestly requested.

(SGD.) JUAN L. MANUEL  
Secretary of Education and Culture

Incls.:  
As stated

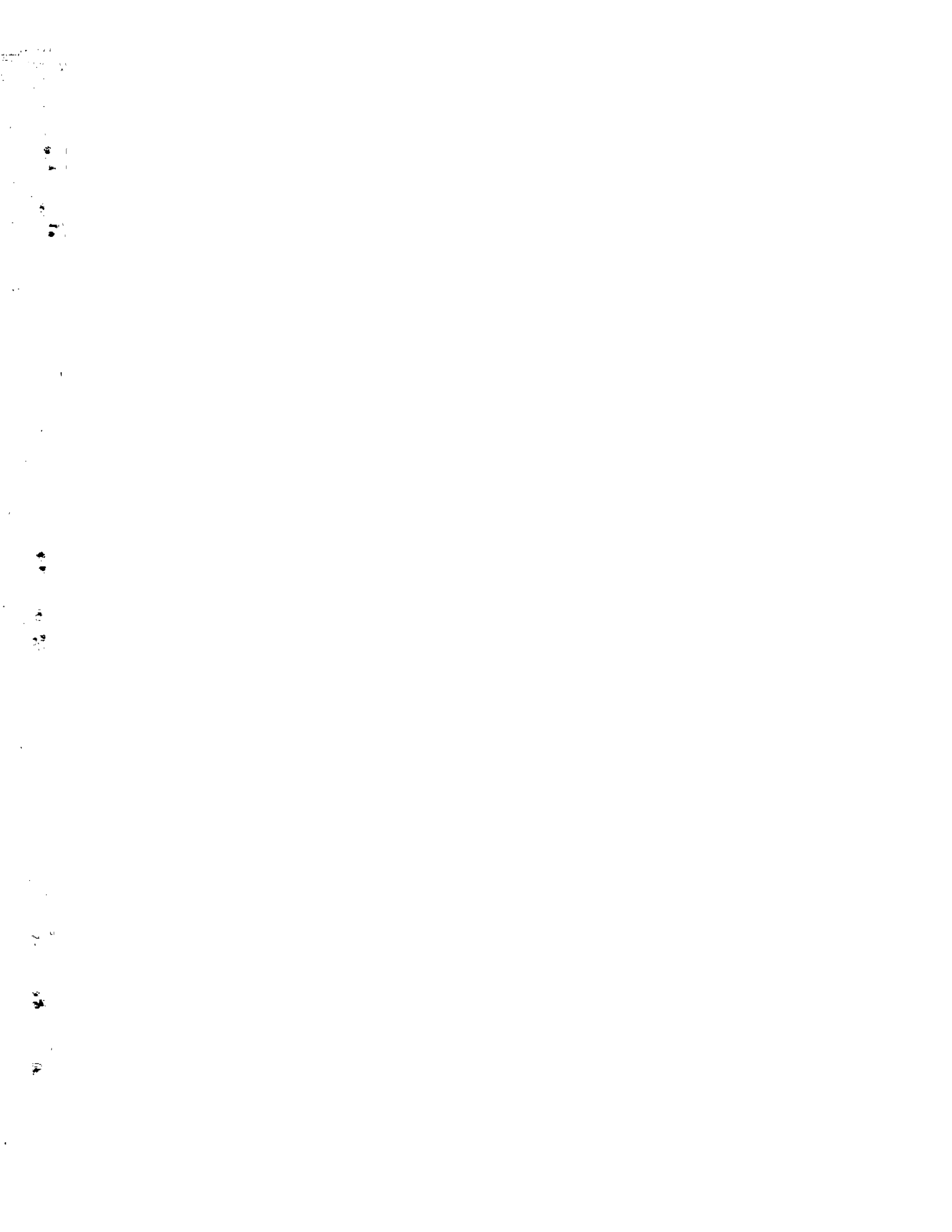
Reference:  
B.Pr.S. Circular: No. 9, s. 1974

Allotment (D.O. 1-76)

To be indicated in the Perpetual Index  
under the following subjects:

- |                             |              |
|-----------------------------|--------------|
| BUREAUS & OFFICES           | EXAMINATIONS |
| CERTIFICATES                | OFFICIALS    |
| Course of Study, COLLEGIATE | STUDENTS     |
| CURRICULUM                  |              |









CURRICULUM FOR BACHELOR OF SCIENCE IN COMMERCE/BUSINESS ADMINISTRATION  
MAJOR IN GOVERNMENT ACCOUNTING AND AUDITING

OBJECTIVES OF THE BSC/BSBA PROGRAM

GENERAL:

The main objective of this accounting curriculum is to prepare the students for fruitful careers in accounting, auditing and other related fields in the government service.

SPECIFIC:

At the end of the course, the student:

1. Shall have developed a basic concept of accounting functions - collecting, analyzing, evaluating, interpreting, and reporting on the myriad transactions that take place daily between individuals, corporations and institutions;
2. Shall be able to conceptualize the broad perspectives of the economy - its basic nature, its fiscal policies and tools, its political orientation and the economic relationships between nations;
3. Shall be able to apply rationally and effectively accounting and auditing procedures and techniques;
4. Shall have gained adequate knowledge of the various areas of accounting activities such as internal, external and governmental; and
5. Shall have realized that government service is a public trust.

S U M M A R Y

Liberal Education

English (including Business English) .....	15 units
Spanish .....	12 units
Pilipino .....	6 units
Natural Science .....	6 units
Social Sciences .....	15 units
*General Sociology .....	3 units
*Political Science (Philippine History and Government with the New Constitution and Public Service) .....	3 units
Logic and Ethics .....	3 units
*Current Issues (Population Education, Drug Ad- diction, Nutrition, Food, Ecology, Community Health, Typhoon Education, etc.) .....	3 units
General Psychology .....	3 units
Mathematics .....	12 units
Rizal Course .....	3 units

\*Required courses for Social Science



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Professional

Accounting and Auditing .....	45 units	
Business Law .....	12 units	
Taxation .....	6 units	
Economics .....	6 units	
Finance .....	6 units	
Management .....	6 units	
Marketing .....	3 units	
Business Statistics .....	3 units	87

<u>Electives</u> .....		<u>6</u>
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TOTAL UNITS 162



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FIRST YEAR

<u>Course No.</u>	<u>Descriptive Title</u>	<u>Units</u>
<u>First Semester</u>		
English 1	Communication Arts I	3
Pilipino 1	Communication Arts	3
Nat. Science 1	Physical Science (non-laboratory)	3
Political Science 1	Philippine History and Government with the New Constitution and Public Service	3
Accounting 1A	Basic Financial Accounting	6
Economics 1	Principles of Economics (with Taxation, Agrarian Reform, Cooperatives and Consumers Education)	3
Business Mathematics 0	Elements of Business Mathematics	0
*Physical Education		(1)
ROTC		(1.5)
		<u>21</u>
<u>Second Semester</u>		
English 2	Communication Arts II	3
Pilipino 2	Survey and Readings of Literature in Pilipino	3
Nat. Science 2	Biological Science (non-laboratory)	3
Mathematics 1	Modern College Algebra	3
Accounting 2A	Government Accounting	6
Economics 2	Economic Analysis	3
*Physical Education		(1)
ROTC		(1.5)
		<u>21</u>

SECOND YEAR

<u>First Semester</u>		
English 3	Philippine Literature in English	3
Spanish 1	Elementary Spanish	3
Business Mathematics 1	Math of Investment	3
Management 1A	Management and Control	3
Accounting 2B	Government Auditing	6
*Rizal	Life and Works of Rizal	3
*Physical Education		(1)
ROTC		(1.5)
		<u>21</u>

Only students who pass the qualifying test in Elements of Business Mathematics shall be admitted to take higher business Mathematics courses. Otherwise, they have to take the remedial non-credit course as a prerequisite.

\*To be taught in Pilipino







Second Semester

English 4	Speech and Diction	3
Spanish 2	Intermediate Spanish	3
Business Mathematics 2	Mathematical Analysis for Business	3
*Sociology 1	General Sociology	3
Finance 1A	Public Fiscal Administration	3
Business Law 6	Legal Responsibilities of Government Auditors	3
Social Science	General Psychology/Elective	3
*Physical Education		(1)
ROTC		(1.5)
		<hr/> 21

THIRD YEAR

Spanish 3	Advanced Spanish	3
Business Law 1	Introduction to Business Law-Obligations and Contracts	3
English 5	Business English and Correspondence	3
Finance 2	Business Finance	3
Management 2	Personnel Management	3
Accounting 4	Financial Accounting Part I	6
		<hr/> 21

Second Semester

Spanish 4N	Selected Writings	3
Business Law 2	Law on Business Organizations	3
Marketing 1	Principles of Marketing	3
Business Statistics 1	Elements of Business Statistics	3
Accounting 5	Financial Accounting Part II	3
Accounting 6	Cost Accounting	6
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FOURTH YEAR

First Semester

Social Science	Current Issues: Population Education, Drug Addiction, Nutrition, etc.	3
Business Law 3	Negotiable Instruments and Credit Transactions	3
Taxation 1	Income Taxation	3
Business Mathematics 3	Quantitative Techniques in Business	3
Accounting 10	Management Accounting	3
Free Elective		3
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\*To be taught in Pilipino



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Second Semester

Social Science	Logic and Ethics or Elective	3
Taxation 2	Transfer and Business Taxes	3
Accounting 7	Accounting Problems	3
Accounting 8	Theory and Applied Auditing	6
Free Elective		3
		<hr/> 18

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