

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

July 6, 1978

MEC O R D E R  
No. 20, s. 1978

REQUIREMENT OF TAXATION AND AGRARIAN REFORM FOR COMMERCE  
AND BUSINESS EDUCATION STUDENTS

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

1. Department Order No. 10, s. 1978, specifies that all college students are required to complete three units of Taxation and Agrarian Reform as a pre-requisite for graduation beginning the current school year (1978-1979), except those students who have taken the subject as a one-unit or integrated course offering before or during the summer session of 1978.
2. The curriculum for the degree of Bachelor of Science in Commerce/Business Administration, in all major fields of concentration, requires six (6) units of Taxation. Effective immediately Tax Consciousness should be made a part of this course on taxation.
3. Students who have completed six units of Taxation in the Commerce and/or Business Curriculum are exempted from the requirement of Department Order No. 10, s. 1978, provided they take up Agrarian Reform either as a one-unit subject or integrated with any other Social Science course, and provided further that at least 18 hours are devoted to Agrarian Reform.
4. Immediate dissemination of the provisions of this MEC Order is desired.

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

Reference:

Department Order: (No. 10, s. 1978)

Allotment: 1-3-4--(D.O. 1-76)

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

Course of Study, COLLEGIATE    CURRICULUM    RULES & REGULATIONS



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