



## CURRICULUM

### Bachelor of Science in Accountancy (BSA)

Academic Year 2018 – 2019

Reference CMOs: CMO No. 27, s.2017, CMO 4, s.2018 and CMO 20, s. 2013

#### Curriculum Description

The BS Accountancy program provides general accounting education to students wanting to pursue a professional career in Accountancy in general and in Public Accounting in particular. This prepares students in various careers which involve assurance and audit services for statutory financial reporting, tax-related services, management advisory services partnering in management decision-making, devising planning and performance and control systems, and providing expertise in financial reporting and control to assist various stakeholders in making decisions.

#### Program Objectives

To produce accounting professionals who:

1. Resolve business issues and problems with a global and strategic perspective using knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, accounting and control, taxation and accounting information systems.
2. Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies.
3. Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.
4. Apply knowledge and skills that will successfully respond to various types of assessments (including professional licensure and certifications).
5. Confidently maintain a commitment to good corporate citizenship social responsibility and ethical practice in performing functions as an accountant.

#### Program Outcomes

Students of BS Accountancy should be able to:

1. Record financial transactions in compliance with generally accepted accounting and reporting and reporting standards (both global and local) for sole proprietorships, partnerships, corporations, government and not-for-profit organizations.
2. Prepare Accountancy reports such as budgets and business plans using appropriate framework.
3. Conduct financial and operational audits of all types of business enterprise and not-for-profit organization.
4. Prepare individual and corporate income tax returns and conduct basic tax planning in compliance with relevant legislations and regulations.
5. Perform cost-benefit analysis for management decisions.
6. Design and implement a management control system and performance system.
7. Communicate effectively the results of financial analysis.
8. Design an appropriate research plan.
9. Prepare a critical review of related literature.
10. Analyze results of study and discuss implications and contributions to body of knowledge.
11. Present findings and conclusions of the study.
12. Communicate effectively the recommendations.
13. Customize an accounting software to a particular business entity.
14. Develop a financial model using a spreadsheet software.
15. Analyze the performance of a particular business entity using appropriate accounting software tools and functions.
16. Perform accounting-related work in actual workplace based on pre-set standards.
17. Pass licensure examinations or qualify for professional accreditations/certifications.

18. Promote adherence to legitimate and acceptable ethical objectives of an organization.  
 19. Communicate limitations or other constraints that would preclude responsible judgment or successful performance of an activity such as in the practicum or on-the-job training.

**Curriculum Components**

Courses		Units	Total
<b>A. General Education Courses</b> (CMO 20, s. 2013; CMO 4, s.2018)			<b>36</b>
<b>B. National Service Training Program (NSTP)</b>			<b>6</b>
<b>C. Physical Education (PE) Courses</b>			<b>8</b>
<b>D. Common Business and Management Education Courses</b>			<b>6</b>
Operations Management with TQM		3	
Strategic Management		3	
<b>E. Core Accounting Education Courses</b>			<b>90</b>
Management Science		3	
Strategic Cost Management		3	
Financial Markets		3	
Financial Management		3	
Strategic Business Analysis		3	
Governance, Business Ethics, Risk Management and Internal Control		3	
Managerial Economics		3	
Economic Development		3	
International Business and Trade		3	
Financial Accounting and Reporting 1		6	
Financial Accounting and Reporting 2		6	
Conceptual Framework and Accounting Standards		3	
Intermediate Accounting 1		6	
Intermediate Accounting 2		3	
Cost Accounting and Control		3	
Income Taxation		3	
Business and Transfer Taxes		3	
Law on Obligations and Contracts		3	
Law on Business Organizations		3	
Regulatory Framework and Legal Issues in Business		3	
Statistical Analysis with Software Application		3	
Research Methods Applied in Accountancy		3	
Accountancy Thesis Writing		3	
Accounting Internship (400hrs)		6	
Accounting Information System		3	
IT Application Tools in Business		3	
<b>F. Cognates /Major/Professional Courses</b>			<b>42</b>
Auditing and Assurance Principles		3	
Auditing and Assurance Concepts and Applications		6	
Auditing and Assurance: Specialized Industries		3	
Auditing in a CIS Environment		3	
Accounting for Special Transactions and Business Combinations		6	
Accounting for Government and Non-profit Organizations		3	
Accountancy Refresher with Comprehensive Exam		6	
Auditing and Assurance: Specialized Industries		3	
Human Behavior in Organizations		3	
Operations Auditing		3	
Valuation Concepts and Methods		3	

**SUMMARY**

<b>Courses</b>	<b>Number of Units</b>
GE Courses	36
NSTP	6
PE	8
Common Business and Management Courses	6
Core Accounting Education Courses	90
Cognates/Major/Professional Courses	42
	<b>188</b>

**PROGRAM OF STUDY**

<b>FIRST YEAR</b>						
<b>FIRST SEMESTER</b>						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
GEd 101	Understanding the Self	3	3			
GEd 105	Readings in Philippine History	3	3			
GEd 102	Mathematics in the Modern World	3	3			
ACC 101	Financial Accounting and Reporting 1	6	6			
MGT 303	Operations Management with TQM	3	3			
MGT 207	Human Behavior in Organizations	3	3			
NSTP 111	National Service Training Program 1	3	3			
PE 101	Physical Fitness, Gymnastics and Aerobics	2	2			
	<b>Total</b>	<b>26</b>	<b>26</b>	<b>0</b>		

<b>FIRST YEAR</b>						
<b>SECOND SEMESTER</b>						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
GEd 104	The Contemporary World	3	3			
FILI 102	Filipino sa Iba't-ibang Disiplina	3	3			
GEd 107	Ethics	3	3			
ACC 102	Financial Accounting and Reporting 2	6	6		ACC 101	
ECO 310	Economic Development	3	3			
MGT 406	Strategic Management	3	3			
NSTP 121	National Service Training Program 2	3	3		NSTP 111	
PE 102	Rhythmic Activities	2	2		PE 101	
	<b>Total</b>	<b>26</b>	<b>26</b>			

<b>SECOND YEAR</b>						
<b>FIRST SEMESTER</b>						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
GEd 108	Art Appreciation	3	3			
FILI 101	Kontekswalisadong Komunikasyon sa Filipino	3	3			
IT 101	IT Application Tools in Business	3	2	3		
ACC 203	Conceptual Framework and Accounting Standards	3	3		ACC 102	
ACC 204	Cost Accounting and Control	3	3		ACC 102	
LAW 201	Law on Obligations and Contracts	3	3			
MGT 208	Management Science	3	3		GEd 102	
MGT 209	Governance, Business Ethics, Risk Management and Internal Control	3	3		GEd 107	
PE 103	Individual and Dual Sports	2	2		PE 101	
	<b>Total</b>	<b>26</b>	<b>25</b>	<b>3</b>		

SECOND YEAR						
SECOND SEMESTER						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
GEd 103	Life and Works of Rizal	3	3			
GEd 106	Purposive Communication	3	3			
GEd 109	Science, Technology, and Society	3	3			
ACC 205	Intermediate Accounting 1	6	6			
ACC 206	Strategic Cost Management	3	3		ACC 203	
ACC 207	Accounting Information System			3	ACC 204	
LAW 202	Law on Business Organizations	3	2		ACC 101, IT 101	
PE 104	Team Sports	3	3		LAW 201	
	<b>Total</b>	<b>26</b>	<b>25</b>		PE 101	

THIRD YEAR						
FIRST SEMESTER						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
LITR 102	ASEAN Literature	3	3			
ACC 308	Strategic Business Analysis				ACC 206, MGT 406	
ACC 309	Intermediate Accounting 2	3	3		ACC 205	
ACC 310	Auditing and Assurance Principles	3	3		ACC 205	
TAX 301	Income Taxation	3	3			
ACC 311	Accounting for Special Transactions and Business Combinations				ACC 205, ACC 204	
ECO 307	Managerial Economics	3	3			
STS 301	Statistical Analysis with Software Application	3	2	3	GEd 102	
	<b>Total</b>	<b>27</b>	<b>26</b>			

THIRD YEAR						
SECOND SEMESTER						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
ACC 313	Auditing and Assurance Concepts and Applications	6	6		ACC 310	
ACC 312	Accounting for Government and Non-profit Organizations	3	3		ACC 311	
ACC 315	Research Methods Applied in Accountancy	3	3		STS 301, ACC 311, TAX 301, ACC 309, ACC 308	
RFB 301	Regulatory Framework and Legal Issues in Business				TAX 301, LAW 202	
TAX 302	Business and Transfer Taxes	3	3		TAX 301	
FM 101	Financial Management	3	3			
ACC 314	Operations Auditing	3	3		ACC 310	
	<b>Total</b>	<b>24</b>	<b>24</b>			

**FOURTH YEAR  
FIRST SEMESTER**

Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
ACC 417	Accounting Internship (400 hrs)	6			Regular	
ACC 416	Accountancy Thesis Writing	3	3		Standing	
	<b>Total</b>	<b>9</b>			ACC 315	

**FOURTH YEAR  
SECOND SEMESTER**

Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
ACC 418	Accountancy Refresher with Comprehensive Exam	6	6		ACC 417	ACC 419, ACC 420
ACC 419	Updates in Financial Accounting and Reporting Standards	3	3		ACC 417	ACC 418, ACC 420
ACC 420	Auditing and Assurance: Specialized Industries	3	3		ACC 417	ACC 418, ACC 419
FM 415	Financial Markets	3	3		FM 101	
MGT 304	International Business and Trade	3	3		ECO 310	
ACC 421	Auditing in a CIS Environment	3	2	3	ACC 207	
MGT 410	Valuation Concepts and Methods	3	3			
	<b>Total</b>	<b>24</b>	<b>23</b>	<b>3</b>		