



RA 9299

**Negros Oriental State University**  
NOPS (1907)

Republic of the Philippines  
Kagawasan Ave., Dumaguete City, Negros Oriental, Philippines 6200

June 25, 2004

CVPC (1983)

**BACHELOR OF SCIENCE IN ACCOUNTANCY**

Per CMO No. 27, series of 2017

Effective School Year 2018-2019

**FIRST YEAR**

First Semester					
Subject	Descriptive Title	Lec	Lab	Total	Pre-req.
FIL 1	Akademiko sa Wikang Filipino	3		3	
ACCY 101	Financial Accounting and Reporting	3		3	
ACCY 102	Conceptual Framework and Accounting Standards	3		3	
ACCY 103	Financial Management	3		3	
ACCY 104	Managerial Economics	3		3	
MGNT 302	Operations Management and TQM	3		3	
PE 1	Physical Fitness and Health	2		2	
NSTP 1	National Service Training Program 1	3		3	
<b>TOTAL</b>		<b>23</b>	<b>0</b>	<b>23</b>	

Second Semester					
Subject	Descriptive Title	Lec	Lab	Total	Pre-req.
LIT 1	Philippine Literature	3		3	
ACCY 105	Intermediate Accounting 1	3		3	ACCY 101, 102
ACCY 106	Financial Markets	3		3	ACCY 103
ACCY 107	International Business and Trade	3		3	ACCY 103
ACCY 108	Law on Obligations and Contracts	3		3	ACCY 101, 102
ACCY 109	Management Science	3		3	ACCY 103
PE 2	Recreational Games and Sports	2		2	PE 1
NSTP 2	National Service Training Program 2	3		3	NSTP 1
<b>TOTAL</b>		<b>23</b>	<b>0</b>	<b>23</b>	

Enhancement (For OFF-TRACK Senior High School graduates)

Business Math	3
Fundamentals of Accountancy, Business Management	3
<b>TOTAL</b>	<b>6</b>

Enhancement (For OFF-TRACK Senior High School graduates)

Business Finance	3
Applied Economics	3
<b>TOTAL</b>	<b>6</b>

**SECOND YEAR**

First Semester					
Subject	Descriptive Title	Lec	Lab	Total	Pre-req.
GE 2	Readings in Philippine History	3		3	
GE 5	Purposive Communication	3		3	
GE 7	Science, Technology and Society	3		3	
ACCY 201	Intermediate Accounting 2	3		3	ACCY 105
ACCY 202	Income Taxation	3		3	ACCY 105
ACCY 203	Business Laws and Regulations	3		3	ACCY 108
ACCY 204	Cost Accounting and Control	3		3	ACCY 103
ACCY 205	Economic Development	3		3	ACCY 104
BA 300	Strategic Management	3		3	2nd Year Standing
PE 3	Rhythmic and Social Recreation	2		2	PE 2
<b>TOTAL</b>		<b>29</b>	<b>0</b>	<b>29</b>	

Second Semester					
Subject	Descriptive Title	Lec	Lab	Total	Pre-req.
GE 4	Mathematics in the Modern World	3		3	
ACCY 206	Intermediate Accounting 3	3		3	ACCY 201
ACCY 207	Business Tax	3		3	ACCY 202
ACCY 208	Regulatory Framework and Legal Issues in Business	3		3	ACCY 203
ACCY 209	Strategic Cost Management	3		3	ACCY 204
ACCY 210	Strategic Business Analysis	3		3	ACCY 204
ACCY 211	Governance, Business Ethics, Risk Management, and Internal Control	3		3	ACCY 201, 204
ACCY 212	IT Application Tools in Business	3		3	ACCY 204
PE 4	Cultural Presentation and Sports Management	2		2	PE 3
<b>TOTAL</b>		<b>26</b>	<b>0</b>	<b>26</b>	

**THIRD YEAR**

First Semester					
Subject	Descriptive Title	Lec	Lab	Total	Pre-req.
GE 8	Ethics	3		3	
GE 9	Life and Works of Rizal	3		3	
GE 10	Environmental Science	3		3	
GE 11	Gender and Society	3		3	
ACCY 301	Auditing and Assurance Principles	3		3	ACCY 206, 207, 211
ACCY 302	Auditing and Assurance: Concepts and Applications 1	3		3	ACCY 206, 207, 211
ACCY 303	Accounting for Special Transactions	3		3	ACCY 206, 207, 211
ACCY 304	Accounting for Business Combinations	3		3	ACCY 206, 207, 211
ACCY 305	Accounting Information System	3		3	ACCY 212
<b>TOTAL</b>		<b>27</b>	<b>0</b>	<b>27</b>	

Second Semester					
Subject	Descriptive Title	Lec	Lab	Total	Pre-req.
GE 1	Understanding the Self	3		3	
GE 3	The Contemporary World	3		3	
GE 6	Art Appreciation	3		3	
ACCY 306	Accounting Research Methods	3		3	ACCY 301, 302
ACCY 307	Statistical Analysis with Software Application	3		3	ACCY 305
ACCY 308	Auditing and Assurance: Concepts and Applications 2	3		3	ACCY 301, 302
ACCY 309	Auditing and Assurance: Specialized Industries	3		3	ACCY 301, 302
ACCY 310	Auditing in a CIS Environment	3		3	ACCY 301, 302
ACCY 311	Accounting for Government and Non-profit Organizations	3		3	ACCY 303, 304
<b>TOTAL</b>		<b>27</b>	<b>0</b>	<b>27</b>	

**FOURTH YEAR**

First Semester					
Subject	Descriptive Title	Lec	Lab	Total	Pre-req.
ACCY 401	Accounting Internship (400 Hours)	6		6	4th Year
ACCY 402	Accounting Research	3		3	4th Year Standing
<b>TOTAL</b>		<b>9</b>	<b>0</b>	<b>9</b>	

Second Semester					
Subject	Descriptive Title	Lec	Lab	Total	Pre-req.
GE 12	Philippine Popular Culture	3		3	
ACCY 403	Updates in Financial Reporting Standards	3		3	ACCY 401, 402
ACCY 404	Human Behavior in Organizations (HBO)	3		3	ACCY 401, 402
ACCY 405	Operations Auditing	3		3	ACCY 401, 402
ACCY 406	Valuation Concepts and Methods	3		3	ACCY 401, 402
ACCY 407	Competency Review and Assessment	6		6	ACCY 401, 402
<b>TOTAL</b>		<b>21</b>	<b>0</b>	<b>21</b>	

First Revision: August 2020

**SUMMARY**

General Education (GE) Courses (including Filipino and Literature)	42
National Service Training Program (NSTP)	6
Physical Education (PE) Courses	8
Common Business and Management Education (CBME)	6
Core Accounting Education (CAE) Courses	81
Cognates/Major/Professional (Prf) Courses	42
<b>Total</b>	<b>185</b>
With Enhancement	12
<b>Total</b>	<b>197</b>