

Republic of Philippines  
**NEGROS ORIENTAL STATE UNIVERSITY**  
 Main Campus I, Dumaguete City  
**COLLEGE OF BUSINESS ADMINISTRATION**

**BACHELOR OF SCIENCE IN ACCOUNTANCY**

Per CMO No. 17, series of 2017

Effective School Year 2018-2019

**FIRST YEAR**

**First Semester**

<b>Subj. Code</b>	<b>Descriptive Title</b>	<b>Units</b>	<b>Pre-Requisite</b>	<b>Grade</b>	<b>SY/Semester</b>
FIL 1	Akademiko sa Wikang Filipino	3		_____	_____
ACCY 101	Financial Accounting and Reporting	3		_____	_____
ACCY 102	Conceptual Framework and Accounting Standards	3		_____	_____
ACCY 103	Financial Management	3		_____	_____
ACCY 104	Managerial Economics	3		_____	_____
MGNT 302	Operations Management and TQM	3		_____	_____
PE 1	Physical Fitness and Health	2		_____	_____
NSTP 1	National Service Training Program 1	3		_____	_____
<b>Total No. of Units</b>		<b>23</b>			

**Enhancement (For OFF-TRACK Senior High School graduates)**

BUSMATH	Business Math	3		_____	_____
FABM	Fundamentals of Accountancy, Business Management	3		_____	_____
<b>Total No. of Units</b>		<b>6</b>			

**Second Semester**

LIT 1	Philippine Literature	3		_____	_____
ACCY 105	Intermediate Accounting 1	3	ACCY 101, 102	_____	_____
ACCY 106	Financial Markets	3	ACCY 103	_____	_____
ACCY 107	International Business and Trade	3	ACCY 103	_____	_____
ACCY 108	Law on Obligations and Contracts	3	ACCY 101, 102	_____	_____
ACCY 109	Management Science	3	ACCY 103	_____	_____
PE 2	Recreational Games and Sports	2	PE 1	_____	_____
NSTP 2	National Service Training Program 2	3	NSTP 1	_____	_____
<b>Total No. of Units</b>		<b>23</b>			

**Enhancement (For OFF-TRACK Senior High School graduates)**

FIN	Business Finance	3		_____	_____
APP ECON	Applied Economics	3		_____	_____
<b>Total No. of Units</b>		<b>6</b>			

**SECOND YEAR**

**First Semester**

GE 2	Readings in Philippine History	3		_____	_____
GE 5	Purposive Communication	3		_____	_____
GE 7	Science, Technology and Society	3		_____	_____
ACCY 201	Intermediate Accounting 2	3	ACCY 105	_____	_____
ACCY 202	Income Taxation	3	ACCY 105	_____	_____
ACCY 203	Business Laws and Regulations	3	ACCY 108	_____	_____
ACCY 204	Cost Accounting and Control	3	ACCY 103	_____	_____
ACCY 205	Economic Development	3	ACCY 104	_____	_____
BA 300	Strategic Management	3	2 <sup>nd</sup> Year Standing	_____	_____
PE 3	Rhythmic and Social Recreation	2	PE 2	_____	_____
<b>Total No. of Units</b>		<b>29</b>			

**Second Semester**

GE 4	Mathematics in the Modern World	3		_____	_____
ACCY 206	Intermediate Accounting 3	3	ACCY 201	_____	_____
ACCY 207	Business tax	3	ACCY 202	_____	_____
ACCY 208	Regulatory Framework and Legal Issues in Business	3	ACCY 203	_____	_____
ACCY 209	Strategic Cost Management	3	ACCY 204	_____	_____
ACCY 210	Strategic Business Analysis	3	ACCY 204	_____	_____
ACCY 211	Governance, Business Ethics, Risk Mgt. & Internal Control	3	ACCY 201, 204	_____	_____
ACCY 212	IT Application Tools in Business	3	ACCY 204	_____	_____
PE 4	Cultural Presentation and Sports Management	2	PE 3	_____	_____
<b>Total No. of Units</b>		<b>26</b>			

### THIRD YEAR

#### First Semester

Subj. Code	Descriptive Title	Units	Pre-Requisite	Grade	SY/Semester
GE 8	Ethics	3		_____	_____
GE 9	Life and Works of Rizal	3		_____	_____
GE 10	Environmental Science	3		_____	_____
GE 11	Gender and Society	3		_____	_____
ACCY 301	Auditing and Assurance Principles	3	ACCY 206, 207, 211	_____	_____
ACCY 302	Auditing and Assurance Concepts and Applications 1	3	ACCY 206, 207, 211	_____	_____
ACCY 303	Accounting for Special Transactions	3	ACCY 206, 207, 211	_____	_____
ACCY 304	Accounting for Business Combinations	3	ACCY 206, 207, 211	_____	_____
ACCY 305	Accounting Information System	3	ACCY 212	_____	_____
<b>Total No. of Units</b>		<b>27</b>			

#### Second Semester

GE 1	Understanding the Self	3		_____	_____
GE 3	The Contemporary World	3		_____	_____
GE 6	Art Appreciation	3		_____	_____
ACCY 306	Accounting Research Methods	3	ACCY 301, 302	_____	_____
ACCY 307	Statistical Analysis with Software Application	3	ACCY 305	_____	_____
ACCY 308	Auditing and Assurance Concepts and Applications 2	3	ACCY 301, 302	_____	_____
ACCY 309	Auditing and Assurance Specialized Industries	3	ACCY 301, 302	_____	_____
ACCY 310	Auditing in a CIS Environment	3	ACCY 301, 302	_____	_____
ACCY 311	Accounting for Government and Non-profit Organizations	3	ACCY 303, 304	_____	_____
<b>Total No. of Units</b>		<b>27</b>			

### FOURTH YEAR

#### First Semester

ACCY 401	Accounting Internship(400 Hrs)	6	4 <sup>th</sup> Year Standing	_____	_____
ACCY 402	Accounting Research	3	4 <sup>th</sup> Year Standing	_____	_____
<b>Total No. of Units</b>		<b>9</b>			

#### Second Semester

GE 12	Philippine Popular Culture	3		_____	_____
ACCY 403	Updates in Financial Reporting Standards	3	ACCY 401, 402	_____	_____
ACCY 404	Human Behavior in Organizations (HBO)	3	ACCY 401, 402	_____	_____
ACCY 405	Operations Auditing	3	ACCY 401, 402	_____	_____
ACCY 406	Valuation Concepts and Methods	3	ACCY 401, 402	_____	_____
ACCY 407	Competency Review and Assessment	6	ACCY 401, 402	_____	_____
<b>Total No. of Units</b>		<b>21</b>			

#### Summary

	Units
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	<u>42</u>
<b>Total</b>	<b>185</b>
With Enhancement	<u>12</u>
<b>Total</b>	<b>197</b>