

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

BACHELOR OF SCIENCE IN ACCOUNTANCY
Per CMO No. 27, series of 2017
Effective School Year 2026-2027

FIRST YEAR

First Semester

Subj. Code	Descriptive Title	Unit	Pre- Requisite	Grade	SY/Semester
GE 1	Understanding the Self	3		_____	_____
GE 2	Readings in the Philippine History	3		_____	_____
ACCY 110	Financial Accounting and Reporting	3		_____	_____
ACCY 111	Financial Accounting and Reporting 2	3		_____	_____
ACCY 112	Conceptual Framework and Accounting Standards	3		_____	_____
ACCY 113	Managerial Economics	3		_____	_____
MGT 101	Operations Management and TQM	3		_____	_____
ACCY 114	Human Behaviour in Organizations (HBO)	3		_____	_____
PATHFit 1	Movement Competency Training	2		_____	_____
NSTP 1	National Service Training Program	<u>3</u>			
Total No. of Units		29			

Second Semester

GE 12A	Business Logic	3		_____	_____
GE 3	The Contemporary World	3		_____	_____
GE 4	Mathematics in the Modern World	3		_____	_____
ACCY 115	Intermediate Accounting 1	3	ACCY 110; ACCY 112	_____	_____
ACCY 116	Financial Markets	3	ACCY 110; ACCY 112	_____	_____
ACCY 117	International Business and Trade	3	ACCY 110; ACCY 112	_____	_____
ACCY 118	Law and Obligations and Contracts	3	ACCY 110; ACCY 112	_____	_____
ACCY 119	Management Science	3	ACCY 110; ACCY 112	_____	_____
PATHFit 2	Exercise-based Fitness Activities	2	PATHFit 1	_____	_____
NSTP 2	National Service Training Program 2	<u>3</u>	NSTP 1	_____	_____
Total No. of Units		29			

SECOND YEAR

First Semester

GE 5	Purposive Communication	3		_____	_____
GE 6	Art Appreciation	3		_____	_____
GE 7	Science, Technology, and Society	3		_____	_____
ACCY 213	Intermediate Accounting 2	3	ACCY 115	_____	_____
ACCY 214	Income Taxation	3	ACCY 115	_____	_____
ACCY 215	Business Laws and Regulations	3	ACCY 118	_____	_____
ACCY 216	Cost Accounting and Control	3	ACCY 115	_____	_____
ACCY 217	Economic Development	3	ACCY 113, ACCY 119	_____	_____
PATHFit 3	Dance (Folk)	<u>2</u>	PATHFit 1&2	_____	_____
Total No. of Units		26			

Second Semester

GE 8	Ethics	3		_____	_____
ACCY 218	Inter mediate Accounting	3	ACCY 213	_____	_____
ACCY 219	Business Tax	3	ACCY 214	_____	_____
ACCY 220	Regulatory Framework and Legal Issues in Business	3	ACCY 215	_____	_____
ACCY 221	Strategic Cost Management	3	ACCY 216	_____	_____
MGT 102	Strategic Business Analysis	3	ACCY 216	_____	_____
ACCY 222	Governance, Business Ethics, Risk Management, and Internal Control	3	ACCY 213, ACCY 216	_____	_____
ACCY 223	IT Application Tools in Business (w/ Acctg. Software)	3	ACCY 213	_____	_____
PATHFit 4	Dance (Contemporary)	<u>2</u>	PATHFit 1&2	_____	_____
Total No. of Units		26			

THIRD YEAR

First Semester

Subj. Code	Descriptive Title	Unit	Pre-Requisite	Grade	SY/Semester
GE 9	Life and Works of Rizal	3			
GE 10	Environmental Science	3			
Mgmt 103	Strategic Management	3	3 rd Year Standing		
ACCY 312	Auditing and Assurance Principles	3	ACCY 218,219,222		
ACCY 313	Auditing and Assurance: Concepts and Application 1	3	ACCY 218,219,222		
ACCY 314	Accounting for Special Transactions	3	ACCY 218,219,222		
ACCY 315	Accounting Information System	3	ACCY 223		
ACCY 316	Updates in Financial Reporting Standards	3	ACCY 115,213,218		
ACCY 317	Financial Management	3	ACCY 115,213,219		
Total No. of Units		27			

Second Semester

GE 11	Gender and Society	3			
ACCY 318	Accounting for Business Combinations	3	ACCY 218, 219, 222		
ACCY 319	Accounting Research Methods	3	ACCY 312, 313		
ACCY 320	Statistical Analysis with Software Application	3	ACCY 315		
ACCY 321	Auditing and Assurance: Concepts and Application 2	3	ACCY 312, 313		
ACCY 322	Auditing and Assurance: Specialized Industries	3	ACCY 312, 313		
ACCY 323	Auditing in a CIS Environment	3	ACCY 312, 313, 315		
ACCY 324	Accounting for Government and Non-profit Organizations	3	ACCY 314, 318		
ACCY 325	Valuation Concepts and Methods	3	ACCY 317, 314, 318		
Total No. of Units		27			

FOURTH YEAR

First Semester

ACCY 408	Accounting Internship (500 hours, includes 100 hours classroom internship)	6	4 th Year Standing		
ACCY 409	Accountancy Research	3	4 th Year Standing		
Total No. of Units		9			

Second Semester

ACCY 410	CBA in Regulatory Frameworks for Business Transactions	3	Have finished and passed all the subjects required by the course		
ACCY 411	CBA in Taxation	3			
ACCY 412	CBA in Financial Accounting and Reporting	3			
ACCY 413	CBA in Management Advisory Services	3			
ACCY 414	CBA in Auditing and Assurance Services	3			
Total No. of Units		15			

Summary of Subjects (NORSU)	Units
General Education	36
National Service Training (NSTP)	6
Physical Education (PE) Courses	8
Sub-total:	50
Common Business and Management Education Courses	6
Core Accounting Education/Cognates/Major/Courses	117
Competency-Based Assessment	15
TOTAL UNITS:	188