



College of Business Administration and Accountancy

BACHELOR OF SCIENCE IN ACCOUNTANCY (BSA)

(Effective School Year 2018 - 2019)

As Per CMO 27 Series 2017

Student Name: _____ Entry Date: _____

FIRST YEAR

FIRST SEMESTER				SECOND SEMESTER			
CODE	COURSE DESCRIPTION	Pre-Req	UNITS	CODE	COURSE DESCRIPTION	Pre-Req	UNITS
PSY 100	Understanding the Self		3	STS 100	Science, Technology and Society		3
ENG 101	Purposive Communication		3	PHILO 101	Ethics		3
MATH 101	Mathematics in the Modern World		3	AE 4	Management Science		3
AE 13	Financial Accounting and Reporting		6	AE 12	Economic Development	AE 11	3
AE 11	Managerial Economics		3	AE 1	Law on Obligations and Contracts		3
AE 22	Cost Accounting and Control		3	AE 14	Conceptual Framework and Accounting Standards	AE 13	3
NSTP 101	Civic Welfare Training Service 1		(3)	AE 15	Intermediate Accounting I	AE 13	3
PE 101	Theory and Practice in Physical Fitness		(2)	COMP101	Computer Fundamentals		3
SOCACT	Cefizen Awareness		(2)	NSTP102	Civic Welfare Training Service 2	NSTP 101	(3)
			21 (7)	PE102	Rhythmic Activities	PE 101	(2)
							24 (5)

SECOND YEAR

FIRST SEMESTER				SECOND SEMESTER			
CODE	COURSE DESCRIPTION	Pre-Req	UNITS	CODE	COURSE DESCRIPTION	Pre-Req	UNITS
SOCSCI 100	Rizal, Life Works and Writings		3	SOCSCI102	The Contemporary World		3
FIL 101	Komunikasyon sa Akademikong Filipino		3	FIL102	Pagbasa at Pagsulat Tungo sa Pananaliksik	FIL101	3
SOCSCI 101	Readings in Philippine History		3	AE 25	Business Taxation	AE 26	3
AE 26	Income Taxation		3	AE 3	Regulatory Framework and Legal Issues in Business	AE 1	3
AE 16	Intermediate Accounting 2	AE 15	3	AE 17	Intermediate Accounting 3	AE 16	3
AE 23	Strategic Cost Management	AE 22	3	AE 10	Governance, Business Ethics, Risk Management and Internal Control	AE 4	3
AE 2	Business Law and Regulations	AE 1	3	CBME 1	Operations Management and TQM	AE 4	3
AE 18	Financial Management	AE 4	3	AE 19	Financial Markets	AE 18	3
AE 20	IT Application Tools in Business	COMP 101	3	AE 21	Accounting Information System	AE 20	3
PE103	Individual Sports	PE101	(2)	PE104	Team Sports	PE101	(2)
			27 (2)				27 (2)

THIRD YEAR

FIRST SEMESTER				SECOND SEMESTER			
CODE	COURSE DESCRIPTION	Pre-Req	UNITS	CODE	COURSE DESCRIPTION	Pre-Req	UNITS
Eng 5	Philippine Literature		3	AE5	International Business and Trade		3
FL1	Foreign Language (Mandarin 1)		(3)	FL2	Foreign Language (Mandarin 2)		(3)
HUM 100	Art Appreciation		3	Elec 1	Updates in Financial Reporting Standards	AE 17	3
AE9	Statistical Analysis with Software Application	AE 21	3	PrE8	Accounting for Government and Non-profit Organizations	AE17	3
PrE1	Auditing and Assurance Principles	AE 17	3	PrE3	Auditing and Assurance Principles: Concepts and Application 1	PrE2	3
PrE2	Auditing and Assurance Principles: Concepts and Application 1	AE 17	3	PrE4	Auditing and Assurance: Specialized Industries	PrE2	3
PrE6	Accounting for Special Transactions	AE 17	3	PrE5	Auditing in a CIS Environment	PrE1	3
PrE7	Accounting for Business Combinations	AE 17	3	Elec 2	Operations Auditing	PrE1	3
CBME2	Strategic Management	AE 10	3	AE24	Strategic Business Analysis	AE 10	3
			24 (3)				24 (3)

SUMMER

CODE	COURSE DESCRIPTION	Pre-Req	UNITS
Elec 4	Principles and Methods of Teaching Accounting		3
Elec 3	Human Behavior in Organization		3
AE 6	Accounting Research Methods		3
			9

FOURTH YEAR

FIRST SEMESTER				SECOND SEMESTER			
CODE	COURSE DESCRIPTION	Pre-Req	UNITS	CODE	COURSE DESCRIPTION	Pre-Req	UNITS
AE 7	Accounting Internship	80% curriculum completed	6	Integ 1	Integrated Review Part 1 (Financial Accounting & Reporting)	All Prof Subj	(3)
AE 8	Accountancy Research	AE 6	3	Integ 2	Integrated Review Part 2 (Auditing)	All Prof Subj	(3)
			9	Integ 3	Integrated Review Part 3 (Advanced Financial Accounting & Reporting)	All Prof Subj	(3)
				Integ 4	Integrated Review Part 4 (Taxation)	All Prof Subj	(3)
				Integ 5	Integrated Review Part 5 (Regulatory Framework & Business Transactions)	All Prof Subj	(3)
				Integ 6	Integrated Review Part 6 (Management Advisory Services)	All Prof Subj	(3)
							(18)