

**University of Cebu**  
**College of Business and Accountancy**  
**Curriculum in Bachelor of Science in Accountancy (BSA)**

CHED Memo Order No. 27, series of 2017  
 Effective Academic Year 2019-2020

Name : \_\_\_\_\_ Date Started/First Enrolled : \_\_\_\_\_  
 ID Number : \_\_\_\_\_ Expected Date of Graduation : \_\_\_\_\_

FIRST YEAR									
	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1 <sup>st</sup> Semester	ENGL 100	Communication Arts	3	3	-	-	3	3	-
	MATH 100	College Mathematics	3	3	-	-	3	3	-
	STS 101	Science, Technology and Society	3	3	-	-	3	3	-
	PSYCH 101	Understanding the Self	3	3	-	-	3	3	-
	HIST 101	Readings in Philippine History	3	3	-	-	3	3	-
	SOCIO 102	Gender and Society	3	3	-	-	3	3	-
	ENTREP 100	Entrepreneurship	3	3	-	-	3	3	-
	ACCTG 111A	Fundamentals of Accounting 1	6	6	-	-	6	6	-
	PE 101	Movement Enhancement	2	2	-	-	3	3	-
	NSTP 101	National Service Training Program 1	3	3	-	-	2	2	-
	<b>Total</b>		<b>32</b>	<b>32</b>			<b>32</b>	<b>32</b>	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2 <sup>nd</sup> Semester	RIZAL 101	Life and Works of Dr. Jose Rizal	3	3	-	-	3	3	-
	HUM 101	Art Appreciation	3	3	-	-	3	3	-
	MATH 101	Mathematics in the Modern World	3	3	-	-	3	3	-
	ENGL 101	Purposive Communication	3	3	-	-	3	3	-
	ACCTG 111E	Fundamentals of Accounting 2	6	6	-	-	6	6	ACCTG 111A
	ACCTG 112	Conceptual Framework and Accounting Standards	3	3	-	-	3	3	ACCTG 111A
	BA 213	Human Behavior in Organization	3	3	-	-	3	3	-
	FIN 121	Basic Finance w/ Mathematics of Investment	3	3	-	-	3	3	MATH 100, ACCTG111A
	PE 102	Fitness Exercises	2	2	-	-	2	2	PE 101
	NSTP 102	National Service Training Program 2	3	3	-	-	3	3	NSTP 101
	<b>Total</b>		<b>32</b>	<b>32</b>			<b>32</b>	<b>32</b>	

SECOND YEAR									
	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1 <sup>st</sup> Semester	BA 328	Operations Management and TQM	3	3	-	-	3	3	-
	ECON 124	Managerial Economics	3	3	-	-	3	3	-
	BA 424	Management Science	3	3	-	-	3	3	-
	ACCTG 121	Financial Accounting and Reporting 1	6	6	-	-	6	6	ACCTG 111E
	ACCTG 221	Accounting Information Systems	3	3	-	-	3	3	ACCTG111E & 112
	PHILO 101	Ethics	3	3	-	-	3	3	-
	SOCIO 101	The Contemporary World	3	3	-	-	3	3	-
	LAW 121	Law on Obligations and Contracts	3	3	-	-	3	3	ACCTG 111E & 112
	TAX 311	Income Taxation	3	3	-	-	3	3	ACCTG 111E & 112
	PE 103	Physical Activity Towards Health and Fitness I	2	2	-	-	2	2	PE 102
	<b>Total</b>		<b>32</b>	<b>32</b>			<b>32</b>	<b>32</b>	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2 <sup>nd</sup> Semester	ECON 225	Economic Development	3	3	-	-	3	3	-
	ACCTG 311	Computerized Bookkeeping	-	-	1	3	1	3	ACCTG 121 & 221
	ACCTG 211	Intermediate Accounting I	3	3	-	-	3	3	ACCTG 121 & 112
	ACCTG 222	Intermediate Accounting 2	3	3	-	-	3	3	ACCTG 211 & 221
	ACCTG 223	Cost Accounting and Control Part 1	3	3	-	-	3	3	ACCTG 121 & 221
	BA 319	Statistical Analysis with Software Application	2	2	1	3	3	5	ACCTG 221
	TAX 321	Business Taxation	3	3	-	-	3	3	TAX 311
	LAW 311	Regulatory Framework and Legal Issues in Business	3	3	-	-	3	3	TAX 311
	HUM 103	Indigenous Creative Crafts	3	3	-	-	3	3	-
	LIT 11	Literature of the World	3	3	-	-	3	3	-
	PE 104	Physical Activity Towards Health and Fitness II	2	2	-	-	2	2	PE 102

<b>Requirements:</b>	
<b>For High School Graduates</b> 1. High School Card 2. Birth Certificate 3. Certificate of Good Moral Character	<b>For Transferees/College Graduates</b> 1. Honorable Dismissal/Certificate of transfer credential 2. TOR/Informative Copy of TOR 3. Certificate of Good Moral Character

**SECOND YEAR**

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
Summer	BA 423	International Business and Trade	3	3	-	-	3	3	-
	BA 316	Strategic Management	3	3	-	-	3	3	BA 424
	ECON 122	Macroeconomics	3	3	-	-	3	3	ECON 121
		<b>Total</b>	<b>9</b>	<b>9</b>			<b>9</b>	<b>9</b>	

**THIRD YEAR**

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1st Semester	BA 315	IT Application Tools in Business	2	2	1	3	3	5	ACCTG 221
	ACCTG 225	Strategic Business Analysis (MAS 1)	3	3	-	-	3	3	ACCTG 223
	ACCTG 313	Intermediate Accounting 3	3	3	-	-	3	3	ACCTG 222
	ACCTG 314	Cost Accounting and Control Part 2	3	3	-	-	3	3	ACCTG 222
	ACCTG 315	Accounting for Business Combinations	3	3	-	-	3	3	ACCTG 222
	ACCTG 316	Auditing and Assurance Principles	3	3	-	-	3	3	ACCTG 222
	ACCTG 317	Auditing and Assurance: Concepts and Applications 1	3	3	-	-	3	3	ACCTG 222
	ACCTG 318	Accounting for Special Transactions	3	3	-	-	3	3	ACCTG 222
	TAX 312	Taxation under Local Government Code and Preferential Taxation	3	3	-	-	3	3	TAX 321
		<b>Total</b>	<b>26</b>	<b>26</b>	<b>1</b>	<b>3</b>	<b>27</b>	<b>29</b>	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2nd Semester	FM 313	Financial Management	3	3	-	-	3	3	ACCTG 313
	BA 329	SAP-Business One	-	-	1	3	1	3	BA 315
	ACCTG 320	Governance, Business Ethics, Risk Mgt and Internal Control	3	3	-	-	3	3	ACCTG 317
	ACCTG 322	Accounting for Government and Non-Profit Organizations	3	3	-	-	3	3	ACCTG 313
	ACCTG 323	Auditing and Assurance: Concepts and Applications 2	3	3	-	-	3	3	ACCTG 316 ACCTG 317
	ACCTG 324	Auditing and Assurance: Specialized Industries	3	3	-	-	3	3	ACCTG 316 ACCTG 317
	ACCTG 325	Strategic Cost Management (MAS 2)	3	3	-	-	3	3	ACCTG 225
	ACCTG 326	Operations Auditing	3	3	-	-	3	3	ACCTG 316 ACCTG 317
	ACCTG 329	Updates in Financial Reporting Standards	3	3	-	-	3	3	ACCTG 322 ACCTG 323
	BA 411	Analytics-Dashboard	-	-	1	3	1	3	BA 329
	LAW 321	Bus. Laws and Regulations-Laws on Other Business Transactions	3	3	-	-	3	3	LAW 311
		<b>Total</b>	<b>27</b>	<b>27</b>	<b>2</b>	<b>6</b>	<b>29</b>	<b>33</b>	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
Summer	ACCTG 321	Accounting Research Methods	3	3	-	-	3	3	ACCTG 323 LAW 321
	ACCTG 327	Auditing in CIS Environment	3	3	-	-	3	3	ACCTG 323
	ACCTG326A	Valuation Concepts and Methods	3	3	-	-	3	3	ACCTG 323
		<b>Total</b>	<b>9</b>	<b>9</b>			<b>9</b>	<b>9</b>	

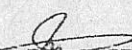
**FOURTH YEAR**

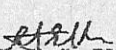
	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1st Semester	FM 321	Financial Markets	3	3	-	-	3	3	ACCTG 313
	ACCTG 411	Accountancy Research	3	3	-	-	3	3	ACCTG 321
	ACCTG 412	Accounting Internship (400 hours)	6	6	-	-	6	6	**
		<b>Total</b>	<b>12</b>	<b>12</b>			<b>12</b>	<b>12</b>	


	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2nd Semester	ACCTG 421	Regulatory Framework for Business Transactions	1.5	3	-	-	1.5	3	***
	ACCTG 422	Financial Accounting and Reporting	1.5	3	-	-	1.5	3	***
	ACCTG 423	Advanced Financial Accounting and Reporting	1.5	3	-	-	1.5	3	***
	ACCTG 424	Management Advisory Services	1.5	3	-	-	1.5	3	***
	ACCTG 425	Auditing	1.5	3	-	-	1.5	3	***
	ACCTG 426	Taxation	1.5	3	-	-	1.5	3	***
		<b>Total</b>	<b>9</b>	<b>18</b>			<b>9</b>	<b>18</b>	

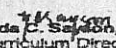
\*\*Must have completed 1st year to 3rd year subjects

\*\*\*Must have completed 1st year to 4th year first semester subjects

  
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