

Republic of the Philippines  
**BATANGAS STATE UNIVERSITY**  
Pablo Borbon Main I, Batangas City, Philippines 4200  
**COLLEGE OF ACCOUNTANCY, BUSINESS, ECONOMICS AND  
INTERNATIONAL HOSPITALITY MANAGEMENT**  
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**CURRICULUM**

**Bachelor of Science in Accountancy (BSA)**

Academic Year 2018 – 2019

Reference CMOs: CMO No. 27, s.2017, CMO 4, s.2018 and CMO 20, s. 2013

<b>FIRST YEAR</b>						
<b>FIRST SEMESTER</b>						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
<b>GEd 101</b>	Understanding the Self	3	3			
<b>GEd 105</b>	Readings in Philippine History	3	3			
<b>GEd 102</b>	Mathematics in the Modern World	3	3			
<b>ACC 101</b>	Financial Accounting and Reporting 1	6	6			
<b>MGT 303</b>	Operations Management with TQM	3	3			
<b>MGT 207</b>	Human Behavior in Organizations	3	3			
<b>NSTP 111</b>	National Service Training Program 1	3	3			
<b>PE 101</b>	Physical Fitness, Gymnastics and Aerobics	2	2			
	<b>Total</b>	<b>26</b>	<b>26</b>	<b>0</b>		

<b>FIRST YEAR</b>						
<b>SECOND SEMESTER</b>						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
<b>GEd 104</b>	The Contemporary World	3	3			
<b>FILI 102</b>	Filipino sa Iba't-ibang Disiplina	3	3			
<b>GEd 107</b>	Ethics	3	3			
<b>ACC 102</b>	Financial Accounting and Reporting 2	6	6		ACC 101	
<b>ECO 310</b>	Economic Development	3	3			
<b>MGT 406</b>	Strategic Management	3	3			
<b>NSTP 121</b>	National Service Training Program 2	3	3		NSTP 111	
<b>PE 102</b>	Rhythmic Activities	2	2		PE 101	
	<b>Total</b>	<b>26</b>	<b>26</b>			

<b>SECOND YEAR</b>						
<b>FIRST SEMESTER</b>						
Course Code	Course Title	Units	Hour/s		Pre-Requisite/s	Co-Requisite/s
			Lec	lab		
<b>GEd 108</b>	Art Appreciation	3	3			
<b>FILI 101</b>	Kontekswalisadong Komunikasyon sa Filipino	3	3			
<b>IT 101</b>	IT Application Tools in Business	3	2	3		
<b>ACC 203</b>	Conceptual Framework and Accounting Standards	3	3		ACC 102	
<b>ACC 204</b>	Cost Accounting and Control	3	3		ACC 102	
<b>LAW 201</b>	Law on Obligations and Contracts	3	3			
<b>MGT 208</b>	Management Science	3	3		GEd 102	

<b>MGT 209</b>	Governance, Business Ethics, Risk Management and Internal Control	3	3		GEd 107	
<b>PE 103</b>	Individual and Dual Sports	2	2		PE 101	
	<b>Total</b>	<b>26</b>	<b>25</b>	<b>3</b>		

<b>SECOND YEAR</b>						
<b>SECOND SEMESTER</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Hour/s</b>		<b>Pre-Requisite/s</b>	<b>Co-Requisite/s</b>
			<b>Lec</b>	<b>lab</b>		
<b>GEd 103</b>	Life and Works of Rizal	3	3			
<b>GEd 106</b>	Purposive Communication	3	3			
<b>GEd 109</b>	Science, Technology, and Society	3	3			
<b>ACC 205</b>	Intermediate Accounting 1	6	6		ACC 203	
<b>ACC 206</b>	Strategic Cost Management	3	3		ACC 204	
<b>ACC 207</b>	Accounting Information System	3	2	3	ACC 101, IT 101	
<b>LAW 202</b>	Law on Business Organizations	3	3		LAW 201	
<b>PE 104</b>	Team Sports	2	2		PE 101	
	<b>Total</b>	<b>26</b>	<b>25</b>			

<b>THIRD YEAR</b>						
<b>FIRST SEMESTER</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Hour/s</b>		<b>Pre-Requisite/s</b>	<b>Co-Requisite/s</b>
			<b>Lec</b>	<b>lab</b>		
<b>LITR 102</b>	ASEAN Literature	3	3			
<b>ACC 308</b>	Strategic Business Analysis	3	3		ACC 206, MGT 406	
<b>ACC 309</b>	Intermediate Accounting 2	3	3		ACC 205	
<b>ACC 310</b>	Auditing and Assurance Principles	3	3		ACC 205	
<b>TAX 301</b>	Income Taxation	3	3			
<b>ACC 311</b>	Accounting for Special Transactions and Business Combinations	6	6		ACC 205, ACC 204	
<b>ECO 307</b>	Managerial Economics	3	3			
<b>STS 301</b>	Statistical Analysis with Software Application	3	2	3	GEd 102	
	<b>Total</b>	<b>27</b>	<b>26</b>			

<b>THIRD YEAR</b>						
<b>SECOND SEMESTER</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Hour/s</b>		<b>Pre-Requisite/s</b>	<b>Co-Requisite/s</b>
			<b>Lec</b>	<b>lab</b>		
<b>ACC 313</b>	Auditing and Assurance Concepts and Applications	6	6		ACC 310	
<b>ACC 312</b>	Accounting for Government and Non-profit Organizations	3	3		ACC 311	
<b>ACC 315</b>	Research Methods Applied in Accountancy	3	3		STS 301, ACC 311, TAX 301, ACC 309, ACC 308	
<b>RFB 301</b>	Regulatory Framework and Legal Issues in Business	3	3		TAX 301, LAW 202	
<b>TAX 302</b>	Business and Transfer Taxes	3	3		TAX 301	
<b>FM 101</b>	Financial Management	3	3			

<b>ACC 314</b>	Operations Auditing	3	3		ACC 310	
	<b>Total</b>	<b>24</b>	<b>24</b>			

<b>FOURTH YEAR</b>						
<b>FIRST SEMESTER</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Hour/s</b>		<b>Pre-Requisite/s</b>	<b>Co-Requisite/s</b>
			<b>Lec</b>	<b>lab</b>		
<b>ACC 417</b>	Accounting Internship (400 hrs)	6			Regular Standing	
<b>ACC 416</b>	Accountancy Thesis Writing	3	3		ACC 315	
	<b>Total</b>	<b>9</b>				

<b>FOURTH YEAR</b>						
<b>SECOND SEMESTER</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Units</b>	<b>Hour/s</b>		<b>Pre-Requisite/s</b>	<b>Co-Requisite/s</b>
			<b>Lec</b>	<b>lab</b>		
<b>ACC 418</b>	Accountancy Refresher with Comprehensive Exam	6	6		ACC 417	ACC 419, ACC 420
<b>ACC 419</b>	Updates in Financial Accounting and Reporting Standards	3	3		ACC 417	ACC 418, ACC 420
<b>ACC 420</b>	Auditing and Assurance: Specialized Industries	3	3		ACC 417	ACC 418, ACC 419
<b>FM 415</b>	Financial Markets	3	3		FM 101	
<b>MGT 304</b>	International Business and Trade	3	3		ECO 310	
<b>ACC 421</b>	Auditing in a CIS Environment	3	2	3	ACC 207	
<b>MGT 410</b>	Valuation Concepts and Methods	3	3			
	<b>Total</b>	<b>24</b>	<b>23</b>	<b>3</b>		