

Republic of the Philippines

BATANGAS STATE UNIVERSITY – ARASOF NASUGBU

Nasugbu, Batangas

COLLEGE OF ACCOUNTANCY, BUSINESS, ECONOMICS AND INTERNATIONAL HOSPITALITY MANAGEMENT

Tel. No. (043) 416-0350/741-0029 Email: arasof.academic@gmail.com

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

Curriculum Description

The BS Accountancy program provides general accounting education to students wanting to pursue a professional career in Accountancy in general and in Public Accounting in particular. This prepares students in various careers which involve assurance and audit services for statutory financial reporting, tax-related services, management advisory services partnering in management decision-making, devising planning and performance and control systems, and providing expertise in financial reporting and control to assist various stakeholders in making decisions.

Program Objectives

To produce accounting professionals who:

- 1. Resolve business issues and problems with a global and strategic perspective using knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, accounting and control, taxation and accounting information systems.
- 2. Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies.
- 3. Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.
- 4. Apply knowledge and skills that will successfully respond to various types of assessments (including professional licensure and certifications).
- 5. Confidently maintain a commitment to good corporate citizenship social responsibility and ethical practice in performing functions as an accountant.

Program Outcomes

Students of BS Accountancy should be able to:

- 1. Record financial transactions in compliance with generally accepted accounting and reporting and reporting standards (both global and local) for sole proprietorships, partnerships, corporations, government and not-for-profit organizations.
- 2. Prepare Accountancy reports such as budgets and business plans using appropriate framework.
- 3. Conduct financial and operational audits of all types of business enterprise and not-for-profit organization.
- 4. Prepare individual and corporate income tax returns and conduct basic tax planning in compliance with relevant legislations and regulations.
- 5. Perform cost-benefit analysis for management decisions.
- 6. Design and implement a management control system and performance system.
- 7. Communicate effectively the results of financial analysis.
- 8. Design an appropriate research plan.
- 9. Prepare a critical review of related literature.
- 10. Analyze results of study and discuss implications and contributions to body of knowledge.
- 11. Present findings and conclusions of the study.
- 12. Communicate effectively the recommendations.
- 13. Customize an accounting software to a particular business entity.
- 14. Develop a financial model using a spreadsheet software.
- 15. Analyze the performance of a particular business entity using appropriate accounting software tools and functions.
- 16. Perform accounting-related work in actual workplace based on pre-set standards.
- 17. Pass licensure examinations or qualify for professional accreditations/certifications.



18. Promote adherence to legitimate and acceptable ethical objectives of an organization.

19. Communicate limitations or other constraints that would preclude responsible judgment or successful performance of an activity such as in the practicum or on-the-job training.

Curriculum Components

Courses A. General Education Courses	Units	Tota
A. General Education Courses (CMO 20, s. 2013; CMO 4, s.2018) B. National Service Twicing P		36
2. Tradional Scivice I raining Program (NCTD)		6
C. Physical Education (PE) Courses	The state of particular transfer and the state of the sta	8
D. Common Business and Management Education Courses Operations Management with TOM		6
Operations Management with TQM Strategic Management	3	
F. Core Asserting F.	3	
E. Core Accounting Education Courses Management Science		90
Strategie Cost M	3	
Strategic Cost Management Financial Markets	3	
	3	***************************************
Financial Management	3	
Strategic Business Analysis	3	the Cartesian poor provide the target of the Cartesian of
Governance, Business Ethics, Risk Management and Internal Control	3	
Trianagerial Economics	3	
Economic Development	3	
International Business and Trade	3	
Financial Accounting and Reporting 1	6	
Financial Accounting and Reporting 2		Maryon D. Annual Market (Maryon St.) Francisco
Conceptual Framework and Accounting Standards	6	THE RESIDENCE OF THE PARTY OF T
Intermediate Accounting 1	3	n delegan and common activative spragge
Intermediate Accounting 2	6	Annual Control of the
Cost Accounting and Control	3	
Income Taxation	3	
Business and Transfer Taxes	3	
Law on Obligations and Contracts	3	
Law on Business Organizations	3	
Regulatory Framework and Legal Issues in Business	3	
Statistical Analysis with Software Application	3	all the Minimpours Woodsone Parameter
Research Methods Applied in Accountancy	3	ACCOUNT OF THE PARTY OF THE PAR
Accountancy Thesis Writing	3	
Accounting Internal in (400)	3	
Accounting Internship (400hrs)	6	and place the second point of a second place and deposits place
Accounting Information System	3	and existing the state of the particular and the state of
IT Application Tools in Business F. Cognates / Major / Professional Communication The second sec	3	
	A CONTRACT OF THE PROPERTY OF	42
Auditing and Assurance Principles	3	
Auditing and Assurance Concepts and Applications	6	TOTAL CONTRACTOR CONTR
Auditing and Assurance: Specialized Industries	3	and the same of th
Auditing in a CIS Environment	3	
Accounting for Special Transactions and Business Combinations	6	
Accounting for Government and Noneprofit Organizations	3	
Accountancy Refresher with Comprehensive Even	6	
Auditing and Assurance: Specialized Industries	3	
Fluman Benavior in Organizations	3	and the same of th
Operations Auditing		
Valuation Concepts and Methods	3	

SUMMARY	
Courses	N CYT A.
GE Courses	Number of Units
NSTP	36
PF	6
Common Business and Management Courses	8
Core Accounting Education Courses	6
Cognates/Major/Professional Courses	90
-g-accountation in totessional Courses	42
	188

PROGRAM OF STUDY

A Parish a common for the second property and the second parish second common and the second	FIRST YEA	AR	PET STOLEN OF THE SPECIAL PROPERTY OF THE SPECIAL PROP			and regard before a superson programment of undergood or provide commences a become per Programment and the superson benefits a property of the superson and th
	FIRST SEMES				tendo españo as conjunt as companios con españolación, españo de la Applicación accompanios de visita. A de visi	
Course Code	Course Title	Units	Hou	r/s	Pre-	Co-
GEd 101	Understanding the Self		Lec	lab	Requisite/s	Requisite/s
GEd 105	Readings in Philippine History	3	3			
GEd 102	Mathematics in the Modern World	3	3		And the state of the last of the state of th	
ACC 101	Financial Accounting and Reporting 1	3	3		and the same of th	
MGT 303	Operations Management 1	6	6			
MGT 207	Operations Management with TQM	3	3			
NSTP 111	Human Behavior in Organizations	3	3			
PE 101	National Service Training Program 1	3	3			
1.1.7.1.01	Physical Fitness, Gymnastics and Aerobics	2	2		Addressed that he was a state of the state o	
	Total	26	26	0		

	FIRST Y	EAR			200 00000000000000000000000000000000000			
SECOND SEMESTER								
Course Code	Course Title	Units	Hour/s		Pre-	Co-		
GEd 104	The Contemporary World		Lec	lab	Requisite/s	Requisite/s		
FILI 102	Filipino sa Iba't-ibang Disiplina	3	3		And the second s			
GEd 107	Ethics Disiplina	3	3			And the state of t		
ACC 102	Financial Accounting and Reporting 2	3	3					
ECO 310	Economic Development	6	6		ACC 101			
MGT 406	Strategic Management	3	3					
NSTP 121	National Service Training Program 2	3	3					
PE 102	Rhythmic Activities	3	3		NSTP 111			
The second secon	Total	2	2		PE 101			
		26	26					

White the section of the plants are all all and an expense devices a principle of every point.	SECOND YEAR	R	harry broke & marketing of early and and analysis of market	***************************************	The second of the second secon	to all the experimental and an interest the subsection in the state of the superimental design device design and the
Course	FIRST SEMEST	ER				nteriorisme e place de seguindo de país de debenión de sinteficipa del destinación y place de servici
Code	Course Title	Units	Hou	r/s	Pre-	Cō-
GEd 108	Art Appreciation		Lec	lab	Requisite/s	Requisite/s
FILI 101	Kontekswalicadona V a 3	3	3			
IT 101	Kontekswalisadong Komunikasyon sa Filipino IT Application Tools in Business	3	3			
ACC 203	Conceptual Framework and Accounting	3	2	3		
ACC 204	Standards Cost Accounting and Control	3	3		ACC 102	
LAW 201	Law on Obligations and Contracts	3	3		ACC 102	
MGT 208	Management Science	3	3			
MGT 209	Governance, Business Ethics Rick	3	3		GEd 102	
PE 103	Management and Internal Control Individual and Dual Sports	3	3		GEd 107	
	Total	2	2		PE 101	
And department of the second o		26	25	3		

	SECONI	YEAR	The state of the s					
Course SECOND SEMESTER								
Code	Course Title	Units	Hour/s		Pre-	Co-		
GEd 103	Life and Works of Rizal	Onits	Lec	lab	Requisite/s	Requisite/s		
GEd 106	Purposive Communication	3	3		1	requisite		
GEd 109	Science, Technology, and Society	3	3					
ACC 205	Intermediate Accounting 1	3	3					
ACC 206	Strategic Cost Management	6	6		ACC 203			
ACC 207	3 - 0 oot Management	3	3		ACC 204			
LAW 202	Accounting Information System	3	2	3	ACC 101,			
PE 104	Law on Business Organizations Team Sports	3	3		IT 101 LAW 201			
	Total	2	2		PE 101			
		26	25			A water for a transfer design of the forest		

	THIRD YEA	R		****	the province of the state of th			
Course FIRST SEMESTER								
Code	Course Title	Units	Hou	r/s	Pre-	Co-		
LITR 102	ASEAN Literature		Lec	lab	Requisite/s	Requisite/		
ACC 308		3	3					
	Strategic Business Analysis				ACC 206,			
ACC 309	Intermediate Accounting 2	3	3		MGT 406			
ACC 310	Auditing and Assurance Principles	3	3		ACC 205			
TAX 301	Income Taxation	3	3		ACC 205			
ACC 311	Accounting for Special Transactions and	3	3			and the second		
	Business Combinations				ACC 205,			
ECO 307	Managerial Economics	6	6		ACC 204			
STS 301	Statistical Analysis with Software Application	3	3					
	Total Total	3	2	3	GEd 102			
	de la constitución de la constit	27	26					

THIRD YEAR									
Course SECOND SEMESTER									
Code	Course Title	Units	Hour/s		Pre-	Co-			
ACC 313	Auditing and Assurance Concepts and Applications		Lec	lab	Requisite/s	Requisite/s			
ACC 312	Accounting for Government and Non profit	6	6		ACC 310				
2.4	Organizations Organizations	3	3		ACC 311				
ACC 315		3	3		STS 301, ACC 311, TAX 301,				
RFB 301	Regulatory Framework and Legal Issues in Business				ACC 309, ACC 308				
ΓAX 302	Business and Transfer Taxes	3	3		TAX 301, LAW 202				
FM 101	Financial Management	3	3		TAX 301				
ACC 314	Operations Auditing	3	3			Philadel and confidence department of the philadelphical control of the Confidence o			
	Total	3 24	3 24		ACC 310				

Course		FOURTH YEAR FIRST SEMESTER				
Code	Course Title	Units	Hou		Pre-	Co-
ACC 417			Lec	lab	Requisite/s	Requisite/
4 57 5	Accounting Internship (400 hrs)				Regular	And the second to support
ACC 416	Accountancy Thesis Writing	6			Standing	
	Total	3	3		ACC 315	
and the second s		9				

	FOURTH YEA	R				The state of the s	
Course SECOND SEMESTER							
Code	Course Title	Units	Hour/s		Pre-	Co-	
ACC 418	Accountancy Refresher with Comprehensive	- Titts	Lec	lab	Requisite/s	Requisite/s	
	Exam Updates in Financial Accounting and	6	6		ACC 417	ACC 419, ACC 420	
ACC 419	Reporting Standards	3	3		ACC 417	ACC 418,	
ACC 420	Auditing and Assurance: Specialized Industries	3	3		ACC 417	ACC 420 ACC 418,	
FM 415	1 manetal Markets	3	1			ACC 419	
MGT 304	International Business and Trade		3		FM 101		
ACC 421	Auditing in a CIS Environment	3	3		ECO 310		
MGT 410	Valuation Concepts and Methods	3	2	3	ACC 207		
	Total	3	3				
		24	23	3			