



**SILLIMAN UNIVERSITY
DUMAGUETE CITY**

School/College: COLLEGE OF BUSINESS ADMINISTRATION, SILLIMAN UNIVERSITY

Program Name: BACHELOR OF SCIENCE IN ACCOUNTANCY

Curriculum Year: EFFECTIVE SY 2018-2019

FIRST YEAR

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
GE 1	Understanding the Self	3	1.0		
GE 2	Readings in Philippine History	3	1.0		
BSA 11C	Conceptual Framework and Accounting Standards	3	2.0		
BSA 13C	Financial Accounting and Reporting	3	2.0		
Econ 33C	Managerial Economics (Accy)	3	2.0		
BA 2	Operations Management and TQM (ACCY)	3	2.0		ABM 1
Bus Sec 11	Fundamentals of College Typewriting	4	1.0		
NSTP 1	NSTP 1	3	1.0		
PE 1	Physical Education 1	2	1.0		
PEP 1		0			
TOTAL:		27			

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 12C	Intermediate Accounting 1	6	2.0		BSA 11C, BSA 13C
BSA 14C	Cost Accounting and Control	6	2.0		BSA 11C, BSA 13C
BSA 16C	Financial Markets	3	2.0		
BLT 1A	Law on Obligations and Contracts (Accy)	3	2.0		
Econ 35C	Economic Development	3	2.0		Econ 33C
NSTP 2	NSTP 2	3	1.0		NSTP 1
PE 2	Physical Education 2	2	1.0		PE 1
PEP 2		0			PEP 1
TOTAL:		26			

SUMMER

Subject Code	Course Title	Units	PG	FG	Prerequisite
CHS 1	Reading and Interpreting the Hebrew Scriptures	3	1.0		
GE 3	The Contemporary World	3	1.0		
GE 4	Mathematics in the Modern World	3	1.0		
Total		9			

The passing grade is 1.0. However, in order to progress to the next level, a cut-off grade of 2.0 is required for BSA 11C, BSA 13C, Econ 33C and BA 2 (First Semester); BSA 12C, BSA 14C, BSA 16C, BLT 1A and Econ 35C (Second Semester).

SECOND YEAR

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
GE 5	Purposive Communication	3	2.0		
BSA 21C	Intermediate Accounting 2	6	2.0		BSA 12C, BSA 14C
BSA 23C	Management Science	3	2.0		BSA 12C, BSA 14C
BSA 25C	Accounting for Special Transactions	3	2.0		BSA 12C, BSA 14C
BLT 2A	Income Taxation (Accy)	3	2.0		BLT 1A
BLT 3A	Business Laws and Regulations (Accy)	3	2.0		BLT 1A
ISB 1C	IT Application Tools in Bus.	3	2.0		ABM 1
PE 3	Physical Education 3	2	1.0		PE 2
TOTAL:		26			

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
GE 6	Art Appreciation	3	1.0		
BSA 22C	Intermediate Accounting 3	3	2.0		BSA 21C
BSA 24C	Strategic Cost Management	3	2.0		BSA 14C, BSA 23C
BSA 26C	Accounting for Business Combinations	3	2.0		BSA 25C
BSA 28C	Governance, Business Ethics, Risk Management, and Internal Control	3	2.0		BSA 21C
BLT 4A	Business Taxation (Accy)	3	2.0		BLT 2A, BLT 3A
BLT 5A	Regulatory Framework and Legal Issues in Business	3	2.0		BLT 2A, BLT 3A
ISB 3C	Accounting Information System	3	2.0		ISB 1C
PE 4	Physical Education 4	2	1.0		PE 3
TOTAL:		26			

SUMMER

Subject Code	Course Title	Units	PG	FG	Prerequisite
GE 7	Science, Technology, and Society	3	1.0		
GE 8	Ethics	3	2.0		
CHS 2	Reading and Interpreting for Christian Scriptures	3	1.0		
Total		9			

The passing grade is 1.0. However, in order to progress to the next level, a cut-off grade of 2.0 is required for GE 5, BSA 21C, BSA 23C, BSA 25C, BLT 2A, BLT 3A and ISB 1C (First Semester); BSA 22C, BSA 24C, BSA 26C, BSA 28C, BLT 4A, BLT 5A and ISB 3C (Second Semester); GE 8 (Summer).

THIRD YEAR

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 31P	Auditing and Assurance Principles	3	2.0		BSA 22C, BSA 24C
BSA 33P	Auditing and Assurance: Concepts and Applications 1	6	2.0		BSA 22C, BSA 24C
BSA 35P	Financial Management I (Short-term)	3	2.0		BSA 16C, *Junior Standing
BSA 37P	Accounting Research Methods	3	2.0		*Junior Standing
Econ 39C	International Business and Trade	3	2.0		Econ 35C
ISB 4C	Statistical Analysis with Software Application	3	2.0		ISB 3C
BSA-EL 1 (BA 3)	Professional Elective 1 (Human Behavior in Organization)	3	2.0		*Junior Standing
TOTAL:		24			

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 32P	Auditing and Assurance: Specialized Industries	3	2.0		BSA 31P, BSA 33P
BSA 34P	Auditing and Assurance: Concepts and Applications 2	6	2.0		BSA 31P, BSA 33P
BSA 36P	Financial Management II (Long-Term)	3	2.0		BSA 35P
BSA 38C	Accounting for Government and Non-Profit Org.	3	2.0		*Junior Standing
ISB 5C	Auditing in a CIS Environment	3	2.0		ISB 4C, BSA 31P, BSA 33P
BSA-EL 2	Professional Elective 2 (Valuation Concepts & Methods)	3	2.0		*Junior Standing
CFMP	Certified Financial Markets Professional	3			
TOTAL:		24			

SUMMER

Subject Code	Course Title	Units	PG	FG	Prerequisite
GE 9	Rizal's Life and Works (mandated)	3	1.0		
GE 10	GE Elective (Retorika, based on CHED Resolution 457-2017, dated July 4, 2017)	3	1.0		
GE 11	GE Elective (Panitikan, based on CHED Resolution 457-2017, dated July 4, 2017)	3	1.0		
Total		9			

The passing grade is 1.0. However, in order to progress to the next level, a cut-off grade of 2.0 is required for BSA 31P, BSA 33P, BSA 35P, BSA 37P, Econ 39C, ISB 4C and BSA-EL 1 (First Semester); BSA 32P, BSA 34P, BSA 36P, BSA 38P, ISB 5C and BSA-EL 2 (Second Semester).

FOURTH YEAR

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 41C	Accounting Internship	6	2.0		*senior standing
BSA 43C	Accounting Research	3	2.0		*senior standing
TOTAL:		9			

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
CHS 3/GE 12	Ethics of the Christian Faith	3	1.0		CHS 2
BSA 42C	Strategic Business Analysis	3	2.0		BSA 41C, BSA 43C
BA 4	Strategic Management	3	2.0		BA 3
BSA-EL 3	Professional Elective 3 (Operations Auditing)	3	2.0		*senior standing
BSA-EL 4	Professional Elective 4 (Updates in Financial Reporting Standards)	3	2.0		*senior standing
BSAR1	Review Class (RFLIB & Taxation)	3	2.0		BSA 41C, BSA 43C
BSAR2	Review Class (Advanced Accounting, Cost Accounting)	3	2.0		BSA 41C, BSA 43C
BSAR3	Review Class (Auditing)	3	2.0		BSA 41C, BSA 43C
CAEA	Certified Advanced Equity Analysis	3			
TOTAL:		27			

The passing grade is 1.0. However, in order to progress to the next level, a cut-off grade of 2.0 is required for BSA 41C and BSA 43C (First Semester); BSA 42C, BA 4, BSA-EL 3, BSA-EL 4, BSAR1, BSAR2, and BSAR3 (Second Semester).

Total Credits

216

* (junior/senior subjects) - completed all prior subjects

Note: Admission Requirements; All strands will be accepted/admitted

Augmentation Learning Activities (for non-ABM strand)

Subjects	Schedule Offering	Units
ABM 1 – Bus. Math	1st Sem., First Year	3 units
ABM 2 – Mgt. 11	1st Sem., First Year	3 units
ABM 3 – Mgt. 23	1st Sem., First Year	3 units
*ABM 4 – FABM (Acctg. 1)	1st Sem., First Year	3 units
ABM 5 – Finance	2nd Sem., First Year	3 units
*ABM 6 – FABM (Acctg. 2)	2nd Sem., First Year	3 units
ABM 7 – Business Ethics	2nd Sem., First Year	3 units
Total		21 units

Summary of Curriculum Components

General Education Subjects	Units
Core Accounting and Education Courses	87
Professional/Major Electives	12
Cognate/Major/Professional Subjects	42
Common Business and Education Subjects	10
Practicum/Thesis/OJT	6
NSTP	6
PE	8
Institutional Required Subjects	6
CFMP	3
Total Credits	

CHS 3/GE 12-as GE

Remarks:

*Passing grade is "2.0"

Subjects with Related Learning Experience (RLE)	
BSA 23C	1 unit (3 units)
BSA 37P	1 unit (3 units)
BSA 41C	4 units (6 units)
BSA 43C	2 units (3 units)