



**SILLIMAN UNIVERSITY
DUMAGUETE CITY**

School/College: **COLLEGE OF BUSINESS ADMINISTRATION, SILLIMAN UNIVERSITY**
 Program Name: **BACHELOR OF SCIENCE IN ACCOUNTANCY (BS ACCY) - FOR NON-ABM TRACK**
 Curriculum Year: **REVISED EFFECTIVE SY 2022-2023**

FIRST YEAR (AUGMENTATION COURSES)

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
ABM 1	Business Math	3	2.0		
ABM 2	Organization & Management	3	2.0		
ABM 4	FABM (Acctg. 1)	3	2.0		
ABM 5	Finance	3	2.0		
GE 1	Understanding the Self	3	1.0		
GE 2	Readings in Philippine History	3	1.0		
GE 3	The Contemporary World	3	1.0		
NSTP 1	National Service Training Program	3	1.0		
PE 1	Physical Fitness & Swimming	2	1.0		
PEP 1	Personality Enhancement Program	0	S		
TOTAL		26			

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
ABM 3	Marketing	3	2.0		ABM 2
ABM 6	FABM (Acctg. 2)	3	2.0		ABM 4
ABM 7	Business Ethics	3	2.0		ABM 2
GE 4	Mathematics in the Modern World	3	1.0		
GE 5	Purposive Communication	3	1.0		
GE 6	Art Appreciation	3	1.0		
CHS 1	Reading and Interpreting the Hebrew Scripture	3	1.0		
NSTP 2	National Service Training Program	3	1.0		NSTP 1
PE 2	Physical Education	2	1.0		PE 1
PEP 2	Personality Enhancement Program	0	S		
TOTAL		26			

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 ABM 1, 2, 4, & 5 (First Semester) and ABM 3, 6 & 7 (Second Semester). Note: ABM 1-7 are augmentation/bridging courses.

FIRST YEAR (REGULAR)

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BA 2	Operations Management and TQM	3	2.0		ABM 1-7
BSA 11C	Conceptual Framework and Accounting Standards	3	2.0		ABM 1-7
BSA 13C	Financial Accounting and Reporting	3	2.0		ABM 1-7
Econ 11C	Economic Development	3	2.0		ABM 1-7
Bus Sec 11	Fundamentals of College Typewriting	3	1.0		
GE 7	Science, Technology & Society	3	1.0		
GE 8	Ethics	3	1.0		
GE 9	The Life & Works of Jose Rizal	3	1.0		
PE 3	Physical Education	2	1.0		PE 2
TOTAL		26			

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BLT 1A	Law on Obligations and Contracts	3	2.0		ABM 1-7
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
Econ 12C	International Business and Trade	3	2.0		Econ 11C
CHS 2	Reading and Interpreting the Christian Scripture	3	1.0		CHS 1
GE 10A	Whole Person Education	3	1.0		
PE 4	Physical Education	2	1.0		PE 3
TOTAL		26			

MIDYEAR TERM

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 16C	Financial Markets	3	2.0		BSA 12C, BSA 14C
ISB 11C	IT Application Tools in Business	3	2.0		ABM 1
TOTAL		6			

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 BA 2, BSA 11C, BSA 13C and Econ 11C (First Semester); BLT 1A, BSA 12C, BSA 14C and Econ 12C (Second Semester); and, BSA 16C and ISB 11C (Midyear Term).

Students need to take the Midyear Term subjects in order to proceed to the next level.

SECOND YEAR (REGULAR)

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BLT 2A	Income Taxation	3	2.0		BLT 1A
BLT 3A	Business Laws and Regulations	3	2.0		BLT 1A
BSA 21C	Intermediate Accounting 2	6	2.0		BSA 12C, BSA 14C, BSA 16C
BSA 23C	Management Science	3	2.0		BA 2, ISB 11C
BSA 25C	Accounting for Special Transactions	3	2.0		BSA 12C, BSA 14C, BSA 16C
CHS 3/GE 12	Ethics of the Christian Faith	3	1.0		CHS 2
TOTAL		21			

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BLT 4A	Business Taxation	3	2.0		BLT 2A, BLT 3A
BLT 5A	Regulatory Framework and Legal Issues in Business	3	2.0		BLT 2A, BLT 3A
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
ISB 22C	Accounting Information System	3	2.0		ISB 11C
TOTAL		21			

MIDYEAR TERM

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 29P	Auditing and Assurance Principles	3	2.0		BSA 22C, BSA 24C
TOTAL		3			

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 BLT 2A, BLT 3A, BSA 21C, BSA 23C and BSA 25C (First Semester); BLT 4A, BLT 5A, BSA 22C, BSA 24C, BSA 26C, BSA 28C and ISB 22C (Second Semester); and BSA 29P (Midyear Term).

Students need to take the Midyear Term subjects in order to proceed to the next level.

THIRD YEAR (REGULAR)

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 33P	Auditing and Assurance: Concepts and Applications 1	6	2.0		Junior Standing
BSA 35P	Financial Management I (Short-term)	3	2.0		Junior Standing
BSA 37P	Accounting Research Methods	3	2.0		*Junior Standing

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 32P	Auditing and Assurance: Specialized Industries	3	2.0		BSA 33P
BSA 34P	Auditing and Assurance: Concepts and Applications 2	6	2.0		BSA 33P
BSA 36P	Financial Management II (Long-Term)	3	2.0		BSA 35P

BSA-EL 1 (BA 3)	Professional Elective 1 (Human Behavior in Organization)	3	2.0		*Junior Standing
Econ 31C	Managerial Economics	3	2.0		Econ 12C, BSA 23C
ISB 31C	Statistical Analysis with Software Application	3	2.0		ISB 22C
GE 11A	Free Elective (SINESOS/IT /Environmental Science, etc.)	3	1.0		
TOTAL		24			

BSA 38C	Accounting for Government and Non-Profit Org.	3	2.0		*Junior Standing
BSA-EL 2	Professional Elective 2 (Valuation Concepts & Methods)	3	2.0		*Junior Standing
CFMA	Course on Financial Markets Analysis	3	2.0		
ISB 32C	Auditing in a CIS Environment	3	2.0		ISB 31C
TOTAL		24			

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 33P, BSA 35P, BSA 37P, BSA-EL 1 9BA 3), Econ 31C and ISB 31C (First Semester); BSA 32P, BSA 34P, BSA 36P, BSA 38P, BSA-EL 2, ISB 32C and CFMA (Second Semester).

Students need to take the Midyear Term subjects in order to proceed to the next level.

*Junior Standing - passed in all BA Core, Professional, and BA Major Related subjects in their sophomore year.

FOURTH YEAR (REGULAR)

First Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BSA 41C	Accounting Internship (a minimum of 400 hours)	6	2.0		*Senior Standing
BSA 43C	Accountancy Research	3	2.0		*Senior Standing
TOTAL		9			

Second Semester

Subject Code	Course Title	Units	PG	FG	Prerequisite
BA 4	Strategic Management	3	2.0		BA 3
BSA 42C	Strategic Business Analysis	3	2.0		BSA 41C, BSA 43C
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
TOTAL		21			

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); BA 4, BSA 42C, BSA-EL 3, BSA-EL 4, BSAR1, BSAR2, and BSAR3 (Second Semester).

*Senior Standing - passed in all BA Core, Professional, and BA Major Related subjects in their junior year.

TOTAL NUMBER OF UNITS	233
Regular Credit Units	212
Augmentation Credit Units	21

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 – Organization and Management	1st Sem., First Year	3 units
ABM 4 – FABM (Acctg 1)	1st Sem., First Year	3 units
ABM 5 – Finance	1st Sem., First Year	3 units
ABM 3 – Marketing	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

Remarks:

Passing grade is "2.0"

Non-ABM graduate is required to take all the identified augmentation courses in the ABM track during the course of the BS ACCY program as prerequisites to major subjects.

Summary of Curriculum Components	Units
Augmentation Courses	21
General Education Subjects	36
Core Accounting and Education Courses	83
Professional/Major Electives	12
Cognate/Major/Professional Subjects	46
Common Business and Education Subjects	6
Practicum/Thesis/OJT	6
NSTP	6
PE	8
Institutional Required Subjects	6
Professional Business Subjects (Bloomberg)	3
Total Credits	233

Subjects with Related Learning Experience (RLE)	Units
BA 4	1 unit (3 units)
BSA 24C	1 unit (3 units)
BSA 37P	1 unit (3 units)
BSA 41C	2 units (6 units)

REVISED (Effective 1 2020-2021): 05.13.20

*Added prerequisite for BSA 11C & BSA 13C

*Change the prerequisite of BSA 16C from ABM 5 to BSA 12C and BSA 14C

*Change the subject description/title of GE 10A from Retorika to WPE.

*Change the subject description/title of GE 11A from Panitikan to Free Elective.

*Change the subject description/title of GE 12/CHS 3 from Christianity and Peace-Building to Ethics of Christian Faith.

* Added definitions of junior standing and senior standing.

REVISED (Effective 1 2022-2023): 10.26.2021

>Transferred GE 9 to First Semester, First Year Level.

>Transferred GE 10A to Second Semester, First Year Level.

> ISB 11C is transferred to Midyear Term (1st year) from 1st Sem of 2nd Year.

> BSA 21C and BSA 25C - added BSA 16C as prerequisite.

> BSA 23C - Added ISB 11C as prerequisite.

> BSA 31P is changed to BSA 29P and transferred to Midyear Term (2nd Year) from 1st

> BSA 33P and BSA 35P-changed the prerequisites to "Junior Standing".

> GE 11A is transferred, from 4th year second semester.

> CFMP is changed to CFMA.

Final Revision for SY 2022-23

10.26.2021

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