



**University of Southeastern Philippines**  
College of Business Administration

**BACHELOR OF SCIENCE IN ACCOUNTANCY**  
CMO No. 27, series of 2017  
Approved per BOR Res. No. 32, Series of 2019  
Effective S.Y. 2020-2021

**FIRST YEAR**

**First Semester**

Course No.	Course Title	Credit		Total Unit Credits	Pre-req
		Lec	Lab		
GE 111	Purposive Communication	3	0	3	None
GE 112	Mathematics in the Modern World	3	0	3	None
GE 220	Arts and Humanities - Hum I	3	0	3	None
CPA 111	Managerial Economics	3	0	3	None
CPA 112	Management Science	3	0	3	None
CPA 113	Financial Accounting and Reporting	5	1	6	None
NSTP 111	NSTP	3	0	3	None
PE 111	PE 1	2	0	2	None
	Total			26	

**Second Semester**

Course No.	Course Title	Credit		Total Unit Credits	Pre-req
		Lec	Lab		
GE 113	Understanding the Self	3	0	3	None
GE114	Ethics	3	0	3	None
GE 217	Science, Technology and Society	3	0	3	None
CPA 121	Cost Accounting and Control	3	0	3	None
CPA 122	Economic Development	3	0	3	None
CPA 123	Conceptual Framework and Accounting Standards	3	0	3	CPA 113
CPA 124	Operations Management and TQM	3	0	3	CPA 112
NSTP 122	NSTP	3	0	3	NSTP111
PE122	PE 2	2	0	2	PE111
	Total			26	

**Off Semester I**

CPA 131	Statistical Analysis with Software Application	2	1	3	None
CPA 132	International Business and Trade	3	0	3	None
CPA 133	Financial Markets	3	0	3	None
	Total			9	

**SECOND YEAR**

**First Semester**

Course No.	Course Title	Credit		Total Unit Credits	Pre-req
		Lec	Lab		
GE 215	Rizal's Life and Works	3	0	3	None
GE216	Readings in Philippine History	3	0	3	None
GE 319	The Contemporary World	3	0	3	None
CPA 211	Law on Obligation and Contracts	3	0	3	None
CPA 212	Intermediate Accounting 1	6	0	6	CPA 111
CPA 213	Strategic Cost Management	3	0	3	CPA 113
CPA 214	Financial Management	3	0	3	CPA 113
PE 213	PE 3	2	0	2	PE122
	Total			26	

**Second Semester**

Course No.	Course Title	Credit		Total Unit Credits	Pre-req
		Lec	Lab		
EGE 221	Business Logic	3	0	3	None
EGE 222	Philosophy of Social Science	3	0	3	None
GE218	Art Appreciation	3	0	3	None
CPA 221	Income Taxation	3	0	3	CPA 113
CPA 222	Business Laws and Regulations	3	0	3	CPA 211
CPA 223	Intermediate Accounting 2	6	0	6	CPA 212
CPA 224	Governance, Business Ethics, Risk Management and Internal Control	3	0	3	None
PE 224	PE 4	2	0	2	PE213
	Total			26	

**Off Semester II**

CPA 231	Professional Electives 1	3	0	3	None
CPA 232	Professional Electives 2	3	0	3	None
CPA 233	Professional Electives 3	3	0	3	None
	Total			9	



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**THIRD YEAR**

**First Semester**

Course No.	Course Title	Credit		Total Unit Credits	Pre-req
		Lec	Lab		
CPA 311	Professional Electives 4	3	0	3	None
CPA 312	Regulatory Framework and Legal issues in business	3	0	3	CPA 222
CPA 313	Auditing and Assurance Principles	3	0	3	CPA 113
CPA 314	Accounting Information System	2	1	3	CPA 131
CPA 315	Accounting for Special Transactions	3	0	3	CPA 113
CPA 316	Accounting for Business Combinations	3	0	3	CPA 113
CPA 317	Intermediate Accounting 3	3	0	3	CPA 223
	<b>Total</b>			<b>21</b>	

**Second Semester**

Course No.	Course Title	Credit		Total Unit Credits	Pre-req
		Lec	Lab		
CPA 321	Strategic Business Analysis	3	0	3	*3YS
CPA 322	Strategic Management	3	0	3	*3YS
CPA 323	Accounting & Budgeting for Government and Non-profit Org	6	0	6	CPA 113
CPA 324	Auditing and Assurance: Specialized Industries	3	0	3	CPA 313
CPA 325	Auditing and Assurance: Concepts and Application 1	3	0	3	CPA 313
CPA 326	Business Taxation	3	0	3	CPA 221
CPA 327	IT Application Tools in Business	2	1	3	CPA 314
	<b>Total</b>			<b>24</b>	
	*3YS – Third Year Standing				

**Off Semester III**

CPA 331	Competency Enhancement I	0	3	3	CPA317,326,312
CPA 400	Accounting Research Methods	0	3	3	CPA 317
				<b>6</b>	

**FOURTH YEAR**

**First Semester**

Course No.	Course Title	Credit		Total Unit Credits	Pre-req
		Lec	Lab		
CPA 411	Auditing in a CIS Environment	2	1	3	CPA 313
CPA 412	Auditing and Assurance: Concepts and Applications 2	3	0	3	CPA 325
CPA 413	Competency Enhancement II	0	3	3	
	<b>Total</b>			<b>9</b>	
	<b>Professional Electives (12 units)</b>			<b>Units</b>	
	<i>Updates in Financial Reporting Standards</i>			3	
	<i>Human Behavior in Organizations</i>			3	
	<i>Operations Auditing</i>			3	
	<i>Valuation Concepts and Methods</i>			3	
	<i>Principles and Methods of Teaching Accounting</i>			3	
	<i>Foreign Language</i>			3	
	<i>Other Business Related Laws</i>			3	
	<i>Public Finance</i>			3	
	<i>Government Auditing</i>			3	

**Second Semester**

Course No.	Course Title	Credit		Total Unit Credits	Pre-req
		Lec	Lab		
CPA 421	Accounting Internship	0	6	6	*4Ys
CPA 401	Accounting Research II	0	3	3	CPA 400
	*4YS – Fourth Year Standing				
	<b>Total</b>			<b>9</b>	
	<b>Summary:</b>			<b>CMO</b>	<b>USEP</b>
	General Education Courses			36	36
	NSTP			6	6
	PE Courses			8	8
	Common Business and Management Education Courses			6	6
	<b>Core Accounting Education Courses</b>			<b>81</b>	<b>93</b>
	Cognates/Major/Professional Courses			36	36
	Additional Subjects				6
	<b>Total</b>			<b>173</b>	<b>191</b>