



Republic of the Philippines
JOSE RIZAL MEMORIAL STATE UNIVERSITY

The Premier University in the Province of Zamboanga del Norte

Gov. Guanding Adaza St., Sta. Cruz, Dapitan City
 Province of Zamboanga del Norte



Level III

Registration No. 62Q17082
INSTITUTIONAL LEVEL

BACHELOR OF SCIENCE IN ACCOUNTANCY
(based on CMO No. 27 s. 2017)

FIRST YEAR

First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
GE-US	Understanding the Self	3			FIL2	Filipino sa Iba't Ibang Disiplina	3		
GE-PH	Readings in Philippine History	3			GE-PC	Purposive Communication	3		
GE-E	Ethics	3			RIZAL	Rizal's Life and Works	3		
FIL1	Kontekstwalisadong Komunikasyon sa Filipino	3			LIT1	Poetry	3		
GE-MM	Mathematics in the Modern World	3			GE-CW	The Contemporary World	3		
GE-AA	Art Appreciation	3			AEAcc6	Managerial Economics	3		
GE – ST	Science, Technology & Society	3			PE 12	Fitness Exercise (FE)	2		PE 11
PE 11	Movement Enhancement (ME)	2			NSTP 2	National Service Training Program 2	3		NSTP 1
NSTP 1	National Service Training Program 1	3			TOTAL		23		
TOTAL		26							

MID-YEAR

Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		LEC	LAB	
AEAcc1	Financial Accounting and Reporting	6		
AEAcc2	International Business and Trade	3		
TOTAL		9		

SECOND YEAR

First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
AEAcc4	Financial Management	3			AEAcc10	Income Tax	6		
AEAcc5	Conceptual Framework and Accounting Standards	3		AEAcc1	AEAcc8	Cost Accounting & Control	3		
AEAcc9	Economic Development	3			PrE1	Auditing and Assurance Principles	3		
PrE1	Human Behavior in Organization	3			AEAcc12	Business Laws and Regulation Management	3		AEAcc7
AEAcc3	Financial Markets	3			AEAcc18	Intermediate Accounting 2	6		AEAcc13
AEAcc7	Law on Obligations and Contracts	3			AEAcc14	IT Application Tools and Business	3		
PE 21	Physical Activities Towards Health & Fitness (PATH-Fit) 1 (Dance, Sports, Outdoor & Adventure Activities)	2		PE 12	PE 22	Physical Activities Towards Health & Fitness (PATH-Fit) 2 (Dance, Sports, Outdoor & Adventure Activities)	2		PE 21
AEAcc13	Intermediate Accounting 1	6			TOTAL		26		
TOTAL		26							

MID-YEAR

Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		LEC	LAB	
AEAcc15	Regulatory Framework and Legal Issues in Business	3		AEAcc12
AEAcc11	Strategic Cost Management	3		AEAcc8
AEAcc25	Intermediate Accounting 3	3		AEAcc18
TOTAL		9		

THIRD YEAR

First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
AEAcc16	Governance, Business Ethics, Risk Management, and Internal Control	3			AEAcc23	Accounting Information System	3		
AEAcc19	Management Science	3			AEAcc24	Accountancy Research	3		AEAcc21
AEAcc20	Business Tax	3		AEAcc10	PrE3	Auditing and Assurance: Concepts and Applications 2	3		PrE2
PrE2	Auditing and Assurance: Concepts and Applications 1	3		PrE1	PrE8	Auditing in a CIS Environment	3		
BMEC1	Strategic Management	3			PrEE3	Updates in Financial Reporting Standards	3		AEAcc5
AEAcc21	Accounting Research Method	3			AEAcc17	Strategic Business Analysis	3		
AEAcc22	Statistical Analysis with Software Application	3			PrE5	Accounting for Special Transaction	3		AEAcc25
PrEE2	Operations Auditing	3			BMEC2	Operational Management (TQM)	3		
PrEE4	Principles and Methods of Teaching Accounting	3			TOTAL		24		
TOTAL		27							

MID-YEAR

Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite
		LEC	LAB	
PrE7	Accounting Government and Non-profit Organizations	3		
PrE4	Auditing and Assurance: Specialized Industry	3		PrE3
PrE6	Accounting for Business Combination	3		PrE5
TOTAL		9		



FOURTH YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
AEAcc26	Accounting Internship (400 hours)	6		Senior Status	AE REV1	Financial Accounting and Reporting	3		All Accounting, Auditing, Law and Tax Subjects
TOTAL		6			AE REV2	Advanced Financial Accounting and Reporting	3		
					AE REV3	Management Accounting and Control	3		
					AE REV4	Auditing	3		
					AE REV5	Taxation	3		
					AE REV6	Regulatory Framework for Business Transactions	3		
					TOTAL		18		

Note: For Non-ABM graduates, the following bridging courses are required:

Description	Units
Fundamentals of Accounting	3
Principles of Management	3
Principles of Marketing	3
Business Finance	3
TOTAL	12