

## BS in Accountancy

(Revised per Board Resolution No. 27, s. 2008)

Subject	Description	Unit	Pre-requisite
<b>First Year, 1<sup>st</sup> Semester</b>			
Accounting 1	Fundamentals of Accounting, Part 1	6	None
Management 1	Principles of Management and Organization	3	None
Marketing 1	Principles of Marketing	3	None
Math 1	College Algebra	3	None
English 1	Study and Thinking Skills	3	None
Filipino 1	Komunikasyon sa Akademikong Filipino	3	None
NSTP 1	CWTS/LTS/ROTC	3	None
Physical Education 1	Physical Fitness Testing	2	None
<b>First Year, 2<sup>nd</sup> Semester</b>			
Accounting 2	Fundamentals of Accounting, Part 2	6	Accounting 1
Management 2	Human Behavior in the Organization	3	Management 1
Finance 1	Basic Finance	3	None
Math 3A	Mathematics of Investment	3	Math 1
English 2	Writing in the Discipline	3	English 1
Filipino 2	Pagbasa at Pagsulat Tungo sa Pananaliksik	3	Filipino 1
NSTP 2	CWTS/LTS/ROTC	3	NSTP 1
Physical Education 2	Rhythmic Activities	2	P.E. 1
<b>Second Year, 1<sup>st</sup> Semester</b>			
Accounting 3	Financial Accounting and Reporting, Part 1	6	Accounting 2
Management 3B	Good Governance and Corporate Social Responsibility	3	Management 2
Economics 1	Principles of Economics with Land Reform and Taxation	3	None
Math 3B	Calculus for Business	3	Math 1 & 2
Social Science 1	Philippine Government and Constitution	3	None
Natural Science 2	Physical Science	3	None
Literature 1	Philippine Literature	3	None
Physical Education 3	Individual/Dual Team Sports and Games	2	P.E. 2
<b>Second Year, 2<sup>nd</sup> Semester</b>			
Accounting 4	Financial Accounting and Reporting, Part 2	6	Accounting 3

Economics 2	Microeconomic Theory and Practice	3	Economics 1
Math 6	Quantitative Techniques in Business	3	Math 3A & 3B
Information Technology 1	Fundamentals of Computer Software and Applications with e-commerce	3	None
Humanities 2	Art, Man and Society	3	English 2
Social Science 2	General Psychology	3	None
Natural Science 3	Biological Science	3	None
Physical Education 4	Team Sports and Recreational Activities	2	P.E. 3
<b>Third Year, 1<sup>st</sup> Semester</b>			
Accounting 5	Financial Accounting and Reporting, Part 3	3	Accounting 4
Accounting 6	Cost Accounting and Cost Management	6	Accounting 4
Information Technology 2	Fundamentals of Programming & Database Theory & Applications	3	InfoTech 1
Management 4A	Financial Management, Part 1	3	Accounting 4
Business Law 1	Law on Obligations and Contracts	3	None
Statistics	Business Statistics	3	Math 6
Economics 3	Macroeconomic Theory and Practice	3	Economics 2
<b>Third Year, 2<sup>nd</sup> Semester</b>			
Accounting 7	Advanced Financial Accounting and Reporting, Part 1	3	Accounting 5
Accounting 8	Management Accounting, Part 1	3	Accounting 6
Management 6A	Financial Management, Part 2	3	Management 4A
Management 10A	Production and Operations Management	3	Statistics, Math 6
Business Law 2	Law on Business Organizations	3	Business Law 1
Information Technology 3	IT Concepts and Systems Analysis and Design	3	InfoTech 2
Social Science 5	Society and Culture with Family Planning	3	None
Humanities Elective	World Culture or Foreign Language	3	Humanities 2
<b>Fourth Year, 1<sup>st</sup> Semester</b>			
Accounting 9	Advanced Financial Accounting and Reporting, Part 2	3	Accounting 7
Accounting 10	Management Accounting, Part 2	3	Accounting 8
Accounting 11	Accounting for Government, Not-for-Profit Entities & Specialized Industries	3	Accounting 5
Accounting 12	Accounting Information Systems	3	Accounting 5, 8, InfoTech 3
Taxation 1	Philippine Tax System and Income Taxation	3	Accounting 3,4,5
Business Law 3	Law on Negotiable Instruments	3	Business Law 2

Management 16A	Business Policy and Strategy	3	Management 10A
<b>Fourth Year, 2<sup>nd</sup> Semester</b>			
Accounting 13	Management Consultancy	3	Accounting 10
Accounting 14	Assurance Principles, Profit, Ethics and Good Governance	6	Accounting 5
Accounting 15	Auditing in a CIS Environment	3	Accounting 5, InfoTech3
Taxation 2	Transfer and Business Taxes	3	Taxation 1
Business Law 4	Law on Sales, Agency and Labor and other Commercial Laws	3	Business Law 3
Rizal Course	Life and Works of Rizal	3	None
<b>Fifth Year, 1<sup>st</sup> Semester</b>			
Accounting 16	Applied Auditing	6	Accounting 5 & 14
Accounting 17	Internship/Accounting Thesis	3	80% of courses in the entire curriculum completed
Accounting 18	Synthesis	1	80% of courses in the entire curriculum completed
Business Communication	Technical Writing in Business and Accounting Applications	3	English 2, All Business Law Subjects, 80% completion of major subjects
			None
Philosophy	Introduction to Philosophy with Logic and Critical Thinking	3	
<b>Fifth Year, 2<sup>nd</sup> Semester</b>			
Accounting 19	Theory of Accounts	3	All Accounting Subjects
Accounting 20	Practical Accounting Problems 1	3	All Accounting Subjects
Accounting 21	Practical Accounting Problems 2	3	All Accounting Subjects
Accounting 22	Auditing Theory	3	All Accounting Subjects
Accounting 23	Auditing Practice	3	All Accounting Subjects
Accounting 24	Management Services	3	All Accounting Subjects
Accounting 25	Review of Business Law and Taxation	3	All Business Law/Tax Subjects