

HOLY ANGEL UNIVERSITY  
SCHOOL OF BUSINESS AND ACCOUNTANCY  
**BACHELOR OF SCIENCE IN ACCOUNTANCY**  
Program Code: Accountancy  
SCHOOL YEAR 2011-2012

COURSE NO.	DESCRIPTION	LEC HRS	LAB HRS	CREDIT UNITS	PREREQUISITE(S)
<b>FIRST YEAR, FIRST SEMESTER</b>					
1ENGLISH	Reading and Writing	3	0	3	None
XFUNAC1	Fundamentals of Accounting - Part 1	6	0	6	None
2COLALG	College Algebra	3	0	3	None
3FILKOM	Komunikasyon sa Akademikong Filipino	3	0	3	None
6COMBASIC	Computer Basic Concepts and Applications	0	3	3	None
9EARTSN	Earth Science	3	0	3	None
CLE1	Sowing Seeds of Faith	3	0	3	None
7SELECT	Self-Testing Activities	2	0	2	None
LTS1	Literacy Training Services 1	0	3	3	None
<b>TOTAL</b>		<b>23</b>	<b>6</b>	<b>29</b>	

**FIRST YEAR, SECOND SEMESTER**

XFUNAC2	Fundamentals of Accounting - Part 2 (with 18 hours Computer Lab)	6	0	6	XFUNAC1
1SPEECH	Speech and Oral Communication	3	0	3	1ENGLISH
3FILBAS	Pagbasa at Pagsulat Tungo sa Pananaliksik	3	0	3	3FILKOM
2MINVES	Mathematics of Investment	3	0	3	2COLALG
6PROGFUN	Programming Fundamentals and Database Management	0	3	3	6COMBASIC
9BIOSCN	Biological Science	3	0	3	None
CLE2	Step to Conversion	3	0	3	CLE1
7RHYACT	Fundamentals of Rhythmic Activities	2	0	2	7SELECT
LTS2	Literacy Training Services 2	0	3	3	LTS1
<b>TOTAL</b>		<b>23</b>	<b>6</b>	<b>29</b>	

To be able to move to Second Year, an Accountancy Student must:

- (1) Have a minimum average of 2.25 in XFUNAC1 and XFUNAC2, with no failure in any of the said subjects, and
- (2) Have a minimum weighted average of 2.50 in all First Year subjects, with no failure in any of the said subjects.

If the student fails to meet any of the above requirements, he/she will be shifted to the BS in Accounting Technology program.

**SECOND YEAR, FIRST SEMESTER**

XFINACR1	Financial Accounting and Reporting - Part 1	6	0	6	XFUNAC2
4LOGIC	Logic	3	0	3	None
1CORRES	Business Correspondence and Report Writing	3	0	3	1SPEECH
XECONLRT	Principles of Economics with Land Reform and Taxation	3	0	3	None
2BUSCAL	Business Calculus	3	0	3	2MINVES
4HISGOV	Philippine History and Government	3	0	3	None
CLE3	Set to Uphold the Church's Conviction	3	0	3	CLE2
7FUNGAML	Fundamentals of Games and Sports (Swimming)	2	0	2	7RHYACT
<b>TOTAL</b>		<b>26</b>	<b>0</b>	<b>26</b>	

**SECOND YEAR, SECOND SEMESTER**

XFINACR2	Financial Accounting and Reporting - Part 2	6	0	6	XFINACR1
XISA	Information System in Accounting	0	3	3	6PROGFUN
YBORGMA	Business Organization and Management	3	0	3	None
XBUSFIN	Basic Business Finance	3	0	3	2nd Year Standing
XMICRO	Microeconomics Theory and Practice	3	0	3	XECONLRT
XBUSSTAT	Business Statistics (with Laboratory)	3	0	3	2BUSCAL
1LIT1	Literature of the Philippines	3	0	3	None
7REACTIV	Recreational Activities	2	0	2	7FUNGAML
<b>TOTAL</b>		<b>23</b>	<b>3</b>	<b>26</b>	

*Note: The PE subject 7REACTIV is equivalent to 7REACT.*

To be able to move to Third Year, an Accountancy Student must:

- (1) Have a minimum weighted average of 2.50 in all accounting subjects\*, with no failure in any of the said subjects, and
- (2) Pass the qualifying examination covering the accounting subjects\* already taken up.

The said examination will be administered during the Summer Term prior to the Third Year.

\*Accounting Subjects: XFUNAC1, XFUNAC2, XFINACR1, XFINACR2 and XISA.

If the student fails to meet any of the above requirements, he/she will be shifted to the BS in Accounting Technology program.

**THIRD YEAR, FIRST SEMESTER**

XFINACR3	Financial Accounting and Reporting - Part 3	3	0	3	XFINACR2
XMAFIN1	Managerial Finance - Part 1	3	0	3	XBUSFIN
XINTAX	Income Taxation	3	0	3	3rd Year Standing
XITSAD	I.T. Concepts and Systems Analysis and Design Development	0	3	3	XISA
XPRIMAR	Principles of Marketing	3	0	3	3rd Year Standing
YORGBEV	Organizational Behavior	3	0	3	YBORGMA
XMACRO	Macroeconomics Theory and Practice	3	0	3	XMICRO
4RIZAL	Life and Works of Rizal	3	0	3	None
4GENSOC	General Sociology	3	0	3	None
<b>TOTAL</b>		<b>24</b>	<b>3</b>	<b>27</b>	

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COURSE NO.	DESCRIPTION	LEC HRS	LAB HRS	CREDIT UNITS	PREREQUISITE(S)
<b>THIRD YEAR, SECOND SEMESTER</b>					
XCOSTAC	Cost Accounting	6	0	6	XFINACR3
XADVAC1	Advanced Financial Accounting and Reporting - Part 1	3	0	3	XFINACR3
XBUSTAX	Business Taxation	3	0	3	XINTAX
XMAFIN2	Managerial Finance - Part 2	3	0	3	XMAFIN1
XOBLICO	Law on Obligations and Contracts	3	0	3	3rd Year Standing
XADCOMA	Advanced Computer Applications for Accountants	0	3	3	XITSAD
XQUANTIB	Quantitative Methods in Business (with Laboratory)	3	0	3	XBUSSTAT
4GENPSY	General Psychology	3	0	3	None
<b>TOTAL</b>		<b>24</b>	<b>3</b>	<b>27</b>	

To be able to move to Fourth Year, an Accountancy Student must:

- (1) Have a minimum weighted average of 2.50 in all accounting and business law subjects\*, with no failure in any of the said subjects, and
- (2) Pass the qualifying examination covering the accounting and business law subjects\* already taken up.

The said examination will be administered during the Summer Term prior to the Fourth Year.

\*Accounting Subjects: XFUNAC1, XFUNAC2, XFINACR1, XFINACR2, XISA, XFINACR3, XMAFIN1, XINTAX, XITSAD, XCOSTAC, XADVAC1, XBUSTAX, XMAFIN2 and XADCOMA.

\*Business Law Subject: XOBLICO

If the student fails to meet any of the above requirements, he/she will be shifted to the BS in Accounting Technology program.

**FOURTH YEAR, FIRST SEMESTER**

XADVAC2	Advanced Financial Accounting and Reporting - Part 2	3	0	3	XADVAC1
XINTAUD	Internal Auditing	3	0	3	XADVAC1
XMANAC1	Managerial Accounting - Part 1	3	0	3	XCOSTAC
XPACOLO	Partnership and Corporation Law	3	0	3	XOBLICO
XRESEARCH	Accounting Research	3	0	3	4th Year Standing
XPRODMAN	Production Management (with Laboratory)	3	0	3	XQUANTIB
YARTKAMP	Kapampangan Art and Culture	3	0	3	None
SPDPR	Personality Development and Public Relations (with Laboratory)	3	0	3	3rd Year Standing
<b>TOTAL</b>		<b>24</b>	<b>0</b>	<b>24</b>	

**FOURTH YEAR, SECOND SEMESTER**

XADVAC3	Accounting for Governmental, Non-Profit Entities and Specialized Industries	3	0	3	XADVAC2
XTAUDIT1	Assurance Principles, Professional Ethics and Good Governance	6	0	6	XINTAUD
XGOODGOV	Good Governance, Social Responsibility and International Accounting	3	0	3	4th Year Standing
XMERCANLO	Sales, Agency and Other Mercantile Laws	3	0	3	XPACOLO
YSTRATMA	Strategic Management (Business Policy)	3	0	3	Graduating
CLE4	Send to be Evangelizers	3	0	3	CLE3
XPRACTICUM	Internship	3	0	3	4th Year Standing
<b>TOTAL</b>		<b>24</b>	<b>0</b>	<b>24</b>	

A student who has finished the first four years of the curriculum shall be considered for the degree Bachelor of Science in Accounting Technology.

To be able to move to Fifth Year, an Accountancy Student must:

- (1) Have a minimum weighted average of 2.50 in all accounting and business law subjects\*, with no failure in any of the said subjects, and
- (2) Pass the qualifying examination covering the accounting and business law subjects\* already taken up.

The said examination will be administered during the Summer Term prior to the Fourth Year.

\*Accounting Subjects: XFUNAC1, XFUNAC2, XFINACR1, XFINACR2, XISA, XFINACR3, XMAFIN1, XINTAX, XITSAD, XCOSTAC, XADVAC1, XBUSTAX, XMAFIN2, XADCOMA, XADVAC2, XINTAUD, XMANAC1, XRESEARCH, XADVAC3, XTAUDIT1 and XGOODGOV.

\*Business Law Subjects: XOBLICO, XPACOLO and XMERCANLO.

**FIFTH YEAR, FIRST SEMESTER**

XACRE1	Accounting Review 1	3	0	3	5th Year Standing
XAAUDIT	Applied Auditing	6	0	6	5th Year Standing
XMANAC2	Managerial Accounting - Part 2 (with Controllership)	3	0	3	XMANAC1
XMANCON	Management Consultancy	3	0	3	XMANAC1
XNEGOIN	Negotiable Instruments	3	0	3	XMERCANLO
XSYNTHE	Synthesis	1	0	1	5th Year Standing
HUMELECT	Humanities Elective (World Culture or Foreign Language)	3	0	3	5th Year Standing
<b>TOTAL</b>		<b>22</b>	<b>0</b>	<b>22</b>	

**FIFTH YEAR, SECOND SEMESTER**

XACRE2	Accounting Review 2	3	0	3	XACRE1
XACRE3	Auditing Theory and Problems Review	3	0	3	5th Year Standing
XMASREV	Management Services Review	6	0	6	5th Year Standing
XLAWREV	Business Law Review	3	0	3	5th Year Standing
XTAXREV	Tax Review with Tax Planning and Tax Practice	3	0	3	5th Year Standing
XAUDCIS	Auditing in CIS Environment	0	3	3	5th Year Standing
<b>TOTAL</b>		<b>18</b>	<b>3</b>	<b>21</b>	

**COURSE TOTAL**

**255**

A Fifth Year Accountancy Student must pass the Comprehensive Examination as part of the requirements for graduation.

**IMPORTANT:** Registration in any subject is allowed only upon passing the prerequisite(s) of the said subject, if any. A subject enrolled in violation of this rule will not be given any credit regardless of the grade obtained.