

**HOLY ANGEL UNIVERSITY**  
**SCHOOL OF BUSINESS AND ACCOUNTANCY**  
**BACHELOR OF SCIENCE IN ACCOUNTANCY (BSA)**

Program Code: Accountancy  
EFFECTIVE SCHOOL YEAR 2018-2019 (with Amendments)

| COURSE CODE | COURSE TITLE | LEC<br>HRS | LAB<br>HRS | CREDIT<br>UNITS | PREREQUISITE(S)/<br>CO-REQUISITE(S) |
|-------------|--------------|------------|------------|-----------------|-------------------------------------|
|-------------|--------------|------------|------------|-----------------|-------------------------------------|

**FIRST YEAR, FIRST SEMESTER**

|              |  |           |          |           |      |
|--------------|--|-----------|----------|-----------|------|
| 4READPHILHIS | Readings in Philippine History   | 3         | 0        | 3         | None |
| 4UNDERSELF   | Understanding the Self   | 3         | 0        | 3         | None |
| FUNACCTG     | Fundamentals of Accounting   | 6         | 0        | 6         | None |
| FINMARKETS   | Financial Markets  | 3         | 0        | 3         | None |
| 4FYE1        | Big History 1: Big Bang to the Future                                    | 3         | 0        | 3         | None |
| THEOLOGY101  | Theological Foundations: Judeo-Christian Tradition and Sacred Scriptures | 3         | 0        | 3         | None |
| 7PE1         | PE 1 - Movement Enhancement  | 2         | 0        | 2         | None |
| LTS1         | Literacy Training Services 1   | 0         | 3        | 3         | None |
| <b>TOTAL</b> |  | <b>23</b> | <b>3</b> | <b>26</b> |      |

**FIRST YEAR, SECOND SEMESTER**

|              |  |           |          |           |             |
|--------------|--|-----------|----------|-----------|-------------|
| 1PURCOMM     | Purposive Communication                                | 3         | 0        | 3         | None        |
| 2MATHMWORLD  | Mathematics in the Modern World                        | 3         | 0        | 3         | None        |
| FINMGMTACT   | Financial Management for Accountants                   | 3         | 0        | 3         | FINMARKETS  |
| MANECON      | Managerial Economics                                   | 3         | 0        | 3         | None        |
| PACOAC       | Partnership and Corporation Accounting                 | 3         | 0        | 3         | FUNACCTG    |
| 4FYE2        | Big History 2: Looking through the Lens of Big History | 3         | 0        | 3         | 4FYE1       |
| THEOLOGY102  | Special Issues in Catholic Theology                    | 3         | 0        | 3         | THEOLOGY101 |
| 7PE2         | PE 2 - Fitness Exercises                               | 2         | 0        | 2         | 7PE1        |
| LTS2         | Literacy Training Services 2                           | 0         | 3        | 3         | LTS1        |
| <b>TOTAL</b> |  | <b>23</b> | <b>3</b> | <b>26</b> |             |

**SECOND YEAR, FIRST SEMESTER**

|              |  |           |          |           |                   |
|--------------|--|-----------|----------|-----------|-------------------|
| 4RIZAL       | Life and Works of Rizal  | 3         | 0        | 3         | None              |
| CFFRAMEWORK  | Conceptual Framework, Accounting Standards and Financial Accounting and Reporting Part 1 | 6         | 0        | 6         | PACOAC            |
| ECONDEV      | Economic Development   | 3         | 0        | 3         | MANECON           |
| INCOMETAX    | Income Taxation  | 3         | 0        | 3         | 2nd Year Standing |
| OBLICONLAW   | Law on Obligations and Contracts   | 3         | 0        | 3         | None              |
| MGTSOURCE    | Management Science   | 2         | 1        | 3         | 2MATHMWORLD       |
| THEOLOGY103  | Christian Spirituality in the Contemporary World   | 3         | 0        | 3         | THEOLOGY102       |
| 7PE3         | PE 3 - Physical Activities towards Health and Fitness 1                                  | 2         | 0        | 2         | 7PE2              |
| <b>TOTAL</b> |  | <b>25</b> | <b>1</b> | <b>26</b> |                   |

**SECOND YEAR, SECOND SEMESTER**

|              |  |           |          |           |                   |
|--------------|--|-----------|----------|-----------|-------------------|
| STATCALYSIS  | Statistical Analysis with Software Application                           | 2         | 1        | 3         | MGTSOURCE         |
| 4CONWORLD    | The Contemporary World   | 3         | 0        | 3         | None              |
| 9STS         | Science, Technology and Society  | 3         | 0        | 3         | None              |
| INTACCTG1    | Intermediate Accounting 1<br>(Financial Accounting and Reporting Part 2) | 6         | 0        | 6         | CFFRAMEWORK       |
| ACCTCOSTCON  | Cost Accounting and Control  | 3         | 0        | 3         | PACOAC            |
| BUSTAX       | Business Taxation  | 3         | 0        | 3         | INCOMETAX         |
| ITAPPTOOLS   | IT Application Tools in Business   | 0         | 3        | 3         | 2nd Year Standing |
| 7PE4         | PE 4 - Physical Activities towards Health and Fitness 2                  | 2         | 0        | 2         | 7PE3              |
| <b>TOTAL</b> |  | <b>22</b> | <b>4</b> | <b>26</b> |                   |

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|-----------------------------------|--|------------|------------|-----------------|-------------------------------------|
| <b>THIRD YEAR, FIRST SEMESTER</b> |  |            |            |                 |                                     |
| 1LIT12                            | Great Books  | 3          | 0          | 3               | None                                |
| ACCTSPTRANS                       | Accounting for Special Transactions                                      | 3          | 0          | 3               | 3rd Year Standing                   |
| OPMANTQM                          | Operations Management and Total Quality Management                       | 2          | 1          | 3               | 3rd Year Standing                   |
| STRCOSTMAN                        | Strategic Cost Management  | 3          | 0          | 3               | ACCTCOSTCON                         |
| ACCTINFOSYS                       | Accounting Information System  | 0          | 3          | 3               | ITAPPTOOLS                          |
| BUSLAWREG                         | Business Laws and Regulations  | 3          | 0          | 3               | OBLICONLAW                          |
| INTACCTG2                         | Intermediate Accounting 2<br>(Financial Accounting and Reporting Part 3) | 3          | 0          | 3               | INTACCTG1                           |
| AAPRINCIPLES                      | Internal Auditing (Auditing and Assurance Principles)                    | 3          | 0          | 3               | 3rd Year Standing                   |
| INTBUSTRADE                       | International Business and Trade   | 3          | 0          | 3               | 3rd Year Standing                   |
| <b>TOTAL</b>                      |  | <b>23</b>  | <b>4</b>   | <b>27</b>       |                                     |

**THIRD YEAR, SECOND SEMESTER**

|              |   |           |          |           |                   |
|--------------|---|-----------|----------|-----------|-------------------|
| ACCTBCOMBS   | Accounting for Business Combinations                              | 3         | 0        | 3         | 3rd Year Standing |
| 4ARTAPP      | Art Appreciation  | 3         | 0        | 3         | None              |
| ACCTRESMETH  | Accounting Research Methods                                       | 3         | 0        | 3         | 3rd Year Standing |
| MGMTACT      | Management Accounting and Control                                 | 3         | 0        | 3         | STRCOSTMAN        |
| GOVERNANCE   | Governance, Business Ethics, Risk Management and Internal Control | 3         | 0        | 3         | 3rd Year Standing |
| AACONAPPS1   | Auditing and Assurance: Concepts and Applications 1               | 3         | 0        | 3         | 3rd Year Standing |
| HUMBEHORG    | Human Behavior in Organizations                                   | 3         | 0        | 3         | 3rd Year Standing |
| REGFRAMEW    | Regulatory Framework and Legal Issues in Business                 | 3         | 0        | 3         | BUSLAWREG         |
| STRATMGMT    | Strategic Management  | 3         | 0        | 3         | 3rd Year Standing |
| <b>TOTAL</b> |   | <b>27</b> | <b>0</b> | <b>27</b> |                   |

**FOURTH YEAR, FIRST SEMESTER\***

|              |   |          |          |           |  |
|--------------|---|----------|----------|-----------|--|
| ACCTEACH     | Principles and Methods of Teaching Accounting | 3        | 0        | 3         | 4th Year Standing  |
| ACCTRESEARCH | Accountancy Research                          | 3        | 0        | 3         | 4th Year Standing,<br>ACCTRESMETH,<br>Co-req: ACCTINTERN |
| ACCTINTERN   | Accounting Internship (400 hours)             |          |          | 6         | 4th Year Standing,<br>Co-req:<br>ACCTRESEARCH            |
| <b>TOTAL</b> |   | <b>6</b> | <b>0</b> | <b>12</b> |  |

*\*Note: In no instance should a student be allowed to enroll in more than twelve (12) units in this term.*

**FOURTH YEAR, SECOND SEMESTER**

|              |   |           |          |           |                   |
|--------------|---|-----------|----------|-----------|-------------------|
| 4ETHICS      | Ethics  | 3         | 0        | 3         | None              |
| ACCTGOVNPO   | Accounting for Government and Non-profit Organizations                        | 3         | 0        | 3         | ACCTBCOMBS        |
| AUDCISENVI   | Auditing in CIS Environment   | 3         | 0        | 3         | 4th Year Standing |
| INTACCTG3    | Intermediate Accounting 3<br>(Financial Accounting Review and Related Topics) | 3         | 0        | 3         | INTACCTG2         |
| AACONAPPS2   | Auditing Problems (Auditing and Assurance:<br>Concepts and Applications 2)    | 6         | 0        | 6         | AACONAPPS1        |
| OPSAUDIT     | Operations Auditing   | 3         | 0        | 3         | 4th Year Standing |
| STRATBUSANA  | Strategic Business Analysis   | 3         | 0        | 3         | 4th Year Standing |
| VALUATIONS   | Valuation Concepts and Methods  | 3         | 0        | 3         | 4th Year Standing |
| <b>TOTAL</b> |   | <b>27</b> | <b>0</b> | <b>27</b> |                   |

**PROGRAM TOTAL**

**197**

**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.

**NOTE:** This curriculum is based on requirements specified by Commission on Higher Education (CHED) Memorandum Order No. 27, series of 2017: Revised Policies, Standards and Guidelines for the Bachelor of Science in Accountancy (BSA) Program.

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