

HOLY ANGEL UNIVERSITY
SCHOOL OF BUSINESS AND ACCOUNTANCY
BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING leading to BACHELOR OF SCIENCE IN ACCOUNTANCY
Program Code: BSMA to BSA
EFFECTIVE SCHOOL YEAR 2020-2021

COURSE CODE	COURSE TITLE	LEC HRS	LAB HRS	CREDIT UNITS	PREREQUISITES / COREQUISITES
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FIRST YEAR, FIRST SEMESTER

4READPHILHIS	Readings in Philippine History	3	0	3	None
4UNDERSELF	Understanding the Self	3	0	3	None
YORGBEV	Human Behavior in Organizations	3	0	3	None
XFUNAC	Fundamentals of Accounting	6	0	6	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
TOTAL		23	3	26	

FIRST YEAR, SECOND SEMESTER

1PURCOMM	Purposive Communication	3	0	3	None
2MATHMWORLD	Mathematics in the Modern World	3	0	3	None
YMATHBUSFIN	Mathematics of Business and Finance	3	0	3	None
YHUMRES	Human Resource Management	3	0	3	YORGBEV
XPARCOAC	Partnership and Corporation Accounting	3	0	3	XFUNAC
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 Exercise	2	0	2	7PE1
LTS2	Literacy Training Services 2	0	3	3	LTS1
TOTAL		23	3	26	

FIRST YEAR, SUMMER

4RIZAL	Life and Works of Rizal	3	0	3	None
4CONWORLD	The Contemporary World	3	0	3	None
4ARTAPP	Art Appreciation	3	0	3	None
TOTAL		9	0	9	

SECOND YEAR, FIRST SEMESTER

XFINMAR	Financial Markets	3	0	3	YMATHBUSFIN
4ETHICS	Ethics	3	0	3	None
XFINACR	Conceptual Framework, Accounting Standards and Financial Accounting and Reporting Part 1	6	0	6	XPARCOAC
XCOSTCON	Cost Accounting and Control	3	0	3	XPARCOAC
YSTATCAL	Statistical Analysis with Software Application	2	1	3	2MATHMWORLD
XITAPP	IT Application Tools in Business	0	3	3	2nd Year Standing
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
TOTAL		22	4	26	

SECOND YEAR, SECOND SEMESTER

YMANECON	Managerial Economics	3	0	3	None
XINCTAX	Income Taxation	3	0	3	2nd Year Standing
XFINMAN	Financial Management for Accountants	3	0	3	XFINMAR
XGOVERN	Governance, Business Ethics, Risk Management and Internal Control	3	0	3	4ETHICS
XCOSTMAN	Strategic Cost Management	3	0	3	XCOSTCON
XACIS	Accounting Information System	0	3	3	XITAPP
XINTACC12	Intermediate Accounting 1 and 2	6	0	6	XFINACR
7PE4	PE 4 - Physical Activities towards Health and Fitness 2	2	0	2	7PE3
TOTAL		23	3	26	

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SECOND YEAR, SUMMER

XPERSYS	Performance Management Systems	3	0	3	XFINMAN
YECONDEV	Economic Development	3	0	3	YMANECON
XINTACC3	Intermediate Accounting 3	3	0	3	XINTACC12
TOTAL		9	0	9	

THIRD YEAR, FIRST SEMESTER

YINTBUS	International Business and Trade	3	0	3	YECONDEV
YSTRATBUS	Strategic Business Analysis	3	0	3	3rd Year Standing
YMANSCI	Management Science (1B)	2	1	3	YSTATCAL
XAUDCISENV	Auditing in CIS Environment	0	3	3	XACIS
XOBLICONLAW	Law on Obligations and Contracts	3	0	3	3rd Year Standing
XBUSINESSTAX	Business Taxation	3	0	3	XINCTAX
XADVAC1	Accounting for Special Transactions	3	0	3	XPARCOAC
XTAUDIT1	Internal Auditing Principles	3	0	3	XINTACC3
TOTAL		20	4	24	

THIRD YEAR, SECOND SEMESTER

XADVAC2	Accounting for Business Combinations	3	0	3	XADVAC1
XOPSAUDIT	Operations Auditing	3	0	3	XTAUDIT1
YOPMAN	Operations Management and Total Quality Management (1B)	2	1	3	YMANSCI
XBUSLAW	Business Laws and Regulations	3	0	3	XOBLICONLAW
XACCRESM	Accounting Research Methods	3	0	3	3rd Year Standing
XTAUDIT2	Sustainability and Strategic Audit	3	0	3	XTAUDIT1
XSTRATAX	Strategic Tax Management with Tax Planning	3	0	3	XBUSINESSTAX
XPRACTICUM1	Accounting Internship 1 (200 hours)	0	0	3	3rd Year Standing
TOTAL		20	1	24	

THIRD YEAR, SUMMER

XACCRESEARCH	Accounting Research	3	0	3	XACCRESM, Co-req: XPRACTICUM2
XPRACTICUM2	Accounting Internship 2 (200 hours)	0	0	3	XPRACTICUM1, Co-req: XRESEARCH
TOTAL		3	0	6	

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

FOURTH YEAR, FIRST SEMESTER

XADVAC3	Accounting for Government and Non-profit Organizations	3	0	3	XADVAC2
XREGFRAME	Regulatory Framework and Legal Issues in Business	3	0	3	XBUSLAW
9STS	Science, Technology and Society	3	0	3	None
YPROJMGMT	Project Management	3	0	3	YSTRATBUS
XVALCON	Valuation Concepts and Methods	3	0	3	XPERSYS
XMANREP	Management Reporting	3	0	3	XPERSYS
YSPDPR	Personality Development and Public Relations (1B)	2	1	3	4th Year Standing
YSTRATMGMT	Strategic Management	3	0	3	YSTRATBUS
TOTAL		23	1	24	

PROGRAM TOTAL

200

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. 28, series of 2017: Revised Policies, Standards and Guidelines for the Bachelor of Science in Management Accounting (BSMA) Program.

The student is granted with a degree of Bachelor of Science in Management Accounting

NOTE: To continue with the Bachelor of Science in Accountancy program, the student must have complied with the Requirements of the Departmental On-Boarding Policy (Revised) for BS in Accountancy.

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FOURTH YEAR, SECOND SEMESTER

XTAUDIT3	Auditing and Assurance: Concepts and Applications 1	3	0	3	XTAUDIT2
XINTEGMAS	Integrated Management Advisory Services	6	0	6	BSA Standing
XINTEGAFAR	Integrated Advanced Financial Accounting and Reporting	6	0	6	BSA Standing
XACCTEACH	Principles and Methods of Teaching Accounting	3	0	3	BSA Standing
XFINREP	Updates in Financial Reporting Standards	3	0	3	XINTACC3
XSPECLO	Special Laws on Business Transactions and Regulatory Framework Updates	3	0	3	XREGFRAME
TOTAL		24	0	24	

FIFTH YEAR, FIRST SEMESTER

XAPAUDIT	Auditing Problems (Auditing and Assurance: Concepts and Applications 2 and Specialized Industries)	6	0	6	XTAUDIT3
XINTEGFAR	Integrated Financial Accounting and Reporting	6	0	6	XFINREP
XINTEGLAW	Integrated Regulatory Framework for Business Transactions	3	0	3	BSA Standing
XINTEGTAX	Integrated Taxation with Tax Updates	6	0	6	BSA Standing
XINTEGAUD	Integrated Auditing Concepts and Applications	3	0	3	BSA Standing
TOTAL		24	0	24	

PROGRAM TOTAL

248

NOTE: To be granted with the degree of Bachelor of Science in Accountancy (BSA), a student must have complied with the requirements of the Retention Policy (Revised), and successfully pass the Comprehensive Examinations for BSA graduating students.

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.