

Academic Programs



BACHELOR OF SCIENCE IN ACCOUNTANCY (BSA)

For All Freshman Students Effective SY 2012-2013

FIRST YEAR

| <i>First Trimester</i> | | | |
|------------------------|---|-----------|----------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| Acctg 101 | Accounting Orientation | 1 | none |
| Econ 1 | Intro. to Econ. w/ Land Reform & Taxation | 3 | none |
| Engl 01 | Communication Skills Part 1 | 3 | none |
| Fil 1 | Komunikasyon sa Akademikong Filipino | 3 | none |
| Math1 | College Algebra | 3 | none |
| Mgmt 1 | Principles of Management | 3 | none |
| Soc Or | Social Orientation | 3 | none |
| NSTP 1 | National Service Training Program 1 | 3 | none |
| PE 1 | Self Testing Activities | 2 | none |
| Total Units: | | 24 | |

| <i>Second Trimester</i> | | | |
|-------------------------|--|-----------|---------------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| Acctg 1/2 | Fundamentals of Accounting, Part I | 6 | Engl 01, Math1, Acctg 101 |
| CS1 | Fundamentals of Computer Software & Applications | 3 | none |
| Engl 02 | Communication Skills Part 2 | 3 | Engl 1 |
| Fil 2 | Pagbasa at Pagsulat Tungo sa Pananaliksik | 3 | Fil 1 |
| Math 15 | Mathematics of Investment | 3 | Math 1 |
| NSTP 2 | National Service Training Program 2 | 3 | NSTP 1 |
| PE 2 | Rhythmic Activities | 2 | PE 1 |
| Total Units: | | 23 | |

| <i>Trimester</i> | | | |
|---------------------|--|-----------|----------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| Acctg 3/4 | Fundamentals of Accounting, Part II | 6 | Acctg 1/2 |
| ADTA | Acctg. Database Theory and Application (with programming) | 3 | CS 1 |
| Econ 2 | Microeconomics Theory and Practice | 3 | Econ 1 |
| Hist 1 | Philippine History with Government & Constitution | 3 | none |
| Nat Sci 1 | Physical Science | 3 | none |
| Psych1 | General Psychology with Drug Prevention | 3 | none |
| PE 3 | Individual & Dual Sports | 2 | PE 1 |
| Total Units: | | 23 | |

COMPRE 1- to be taken after passing Acctg 3/4

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S E C O N D Y E A R

| <i>First Trimester</i> | | | |
|-------------------------------|---|--------------|-----------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| ABL1 | Law on Obligations and Contracts | 3 | Acctg 3/4 |
| Engl 005 | Technical Writing: Business Application | 3 | Engl 02 |
| Fin 1 | Basic Finance | 3 | none |
| FinAct 1 | Financial Accounting and Reporting 1 | 6 | Acctg 3/4, Compre 1 |
| Mgmt 2 | Human Behavior in Organization | 3 | Mgmt 1 |
| Socio 1 | Society & Culture with Family Palnning | 3 | none |
| PE 4 | Team Sports | 2 | PE 1 |
| Total Units: | | 23 | |

| <i>Second Trimester</i> | | | |
|--------------------------------|--|--------------|-----------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| ABL 2 | Sales, Agency, Labor & Other Commercial Laws | 3 | ABL 1 |
| CostAct | Cost Acctg and Cost Management | 6 | FinAct 1 |
| FinAct 2* | Financial Accounting & Reporting 2 | 6 | FinAct 1 |
| Hist 22* | Life and Works of Rizal | 3 | none |
| Mktg 1 | Principles of Marketing | 3 | none |
| Philo 1* | Intoduction to Philosophy and Logic | 3 | none |
| Total Units: | | 24 | |

| <i>Third Trimester</i> | | | |
|-------------------------------|---|--------------|-----------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| FinAct 3 | Financial Accounting & Reporting 3 | 3 | FinAct 2 |
| FinMan 1 | Financial Management 1 | 3 | Fin 1 |
| FinAct 4 | Advanced Financial Accounting & Reporting 1 | 3 | FinAct 2 |
| ASAD | Acctg. Systems Analysis and Design | 3 | ADTA |
| Math 04B | Business Statistics | 3 | Math 15, Engl 02 |
| MS 1 | Management Accounting | 6 | CostAct |
| Total Units: | | 21 | |

COMPRE 2- to be taken after passing FinAct3 and FinAct 4

** The student shall be granted the Certificate in
Accounting Technology after completing courses up to the firth term.*

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T H I R D Y E A R

| <i>First Trimester</i> | | | |
|-------------------------------|--|--------------|-----------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| ABL 3 | Law on Business Organizations | 3 | ABL 1 |
| FinAct 5 | Advance Financial Accounting & Reporting 2 | 6 | FinAct 4, Compre 2 |
| FinMan 2 | Financial Management 2 | 3 | FinMan 1 |
| Human1 | Art Appreciation | 3 | none |
| Math 18 | Quantitative Techniques in Business | 3 | Math 04b |
| NatSci 2 | Biological Science | 3 | none |
| Total Units: | | 21 | |

| <i>Second Trimester</i> | | | |
|--------------------------------|--|--------------|-----------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| AIMS | Accounting Information & Manegement System | 3 | ASAD |
| AudTheo | Assurance Principles Professional Ethics & Good Governance | 6 | FinAct 3 |
| Engl 7 | Philippine Literature | 3 | Engl 02 |
| MS 2 | Production Management & Accounting | 3 | MS 1 |
| MS 3 | Marketing Management & Accounting | 3 | Mktg 1, MS 1 |
| Tax 1a | Business & Transfer Taxation | 3 | Acctg 3/4 |
| Total Units: | | 21 | |

| <i>Third Trimester</i> | | | |
|-------------------------------|--|--------------|-----------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| ACIS | Auditing Computerized Info. Systems | 3 | ASAD, AudTheo |
| Econ 3 | Macroeconomics Theory and Practice | 3 | Econ 2 |
| FinAct 6 | Accounting for Governmental, Not-for-Profit Entities & Specialialized Industries | 3 | FinAct 5 |
| Mgmt 3a | Good Governance and Social Responsibility | 3 | Mgmt1, ABL3 |
| PFS | Management Consultancy / Feasibility Study | 3 | MS 1 |
| Tax 2a | Income Taxation | 3 | Tax 1a |
| Total Units: | | 18 | |

COMPRE 3- to be taken after passing AudTheo and FinAct 6

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F O U R T H Y E A R

| <i>First Trimester</i> | | | |
|-------------------------------|--|--------------|---------------------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| ABL 4 | Law on Negotiable Instruments | 3 | ABL 1 |
| AccSyn | Synthesis | 1 | Compre 3 |
| AudProb | Applied Auditing | 6 | AudTheo |
| Elec 1 | Fine Arts, World Culture or Foreign Language | 3 | none |
| Math 19A | Calculus for Business | 3 | Math 1 |
| Mgmt 4a | Business Policy and Strategy | 3 | Mgmt 3a, FinMan 1, Mktg 1, MS 2 |
| | Total Units: | 19 | |

| <i>Second Trimester</i> | | | |
|--------------------------------|--|--------------|-----------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| MS Mast | Mastery of Management Services | 3 | All Prof Courses |
| BL Mast | Mastery of Business Laws | 1.5 | All Prof Courses |
| TX Mast | Mastery of Taxation | 1.5 | All Prof Courses |
| TA Mast | Mastery of Theory of Accounts | 3 | All Prof Courses |
| AT Mast | Mastery of Auditing Theory | 3 | All Prof Courses |
| AP Mast | Mastery of Auditing Problems | 3 | All Prof Courses |
| P1 Mast | Mastery of Practical Acctg Problems 1 | 3 | All Prof Courses |
| P2 Mast | Mastery of Practical Acctg. Problems 2 | 3 | All Prof Courses |
| | Total Units: | 21 | |

| <i>Third Trimester</i> | | | |
|-------------------------------|---------------------------|--------------|-----------------------|
| COURSE | DESCRIPTIVE TITLE | UNITS | PREREQUISITE/S |
| Intern | Internship in Accountancy | 6 | All Courses |
| | Total Units: | 6 | |

*COMPRES 4 - to be taken after passing all Mastery courses,
in partial fulfillment of the requirements for graduation.*

BACHELOR OF SCIENCE IN ACCOUNTANCY (BSA) PROGRAM POLICIES ON COMPUTATION OF GRADES AND RETENTION

1. Grades in all professional courses in the BSA program including common or departmental examinations shall be computed using the “Base 50” equation, shown as follows:

$$\text{Grade} = \text{No. of Correct Items} / \text{Total Exam Item} \times .50 + .50$$

2. Grades in all comprehensive examinations administered to BSA students shall be computed using the “Zero-Base” model, as follows:

$$\text{Grade} = \text{No. of Correct Items} / \text{Total Exam Items}$$

3. A student shall be retained in the BSA program provided:
 - a. He/she meets the required cut-off grade of 85% in all professional courses found in the applicable BSA curriculum.
 - b. He/she takes the comprehensive examinations given after completing each year level and obtains a grade not lower than 75% in all comprehensive examinations.
4. A BSA student shall be allowed to graduate and receive his/her diploma and official transcript of records only after taking the final comprehensive examination and obtaining a grade not lower than 75%.
5. The allowed number of retakes to obtain the required grade in professional courses are as follows:
 - a. Accounting 1 and 2 – no retake
 - b. All other professional courses – one retake
6. There is no limit in the number of retakes for all comprehensive examination as long as there is an available schedule set by the college.
7. Comprehensive examinations shall be administered every May of each year prior to the start of enrollment. Special comprehensive examinations shall be scheduled by the college as the need arises.