



SCHOOL OF MANAGEMENT

University of the Philippines Cebu

Student Name:

Term Admitted: _____ Student ID:

OUR Bachelor of Science in Accountancy Check List (Approved during the 1401st BOR meeting, effective 1st Semester, AY 2025-26)

Course Code	Course Title	Units	Prerequisites	Final Grade	Completion Grade	Term/Year Taken
FIRST YEAR, FIRST SEMESTER						
CMSC 101	Introduction to Information Systems	3				
BA 99.1	Fundamental Accounting Theory and Practice I	3				
MGT 101	Introduction to Management	3				
GE Arts 1	Critical Perspective in the Arts	3				
GE Science 11	Living Systems: Concepts and Dynamics	3				
GE STS 1	Science, Technology and Society	3				
PE 2		(2)				
NSTP 1	NSTP-CWTS 1	(3)				
		18	Adviser's Signature			
FIRST YEAR, SECOND SEMESTER						
BA 99.2	Fundamental Accounting Theory and Practice II	3				
ECON 11	Introductory Economics	3				
MATH 100	Introduction to Calculus	4				
STAT 102	Statistical Methods in Research	3				
GE Ethics 1	Ethics and Moral Reasoning in Everyday Life	3				
GE KAS 1	Kasaysayan ng Pilipinas	3				
PE 2		(2)				
NSTP 2	NSTP-CWTS 1	(3)				
		19	Adviser's Signature			
SECOND YEAR, FIRST SEMESTER						
BA 114.1	Accounting Theory and Practice I	6	BA 99.2			
BA 183	Basic Programming and Database Management	3	CMSC 101			
MGT 104	Organizational Behavior	3	MGT 101			
ENGLISH 11	Technical Writing for Business	3				
GE Math 10	Mathematics, Culture and Society	3				
GE Elective 1		3				
PE 2		(2)				
		21	Adviser's Signature			
SECOND YEAR, SECOND SEMESTER						
BA 114.2	Accounting Theory and Practice II	6	BA 114.1			
BA 181	Management Science	3	STAT 102, MATH 100			
ECON 101	Macroeconomic Theory and Policy	3	ECON 11			
ECON 102	Microeconomics	3	ECON 11			
GE Comm 10	Critical Perspectives in Communication	3				
GE Elective 2		3				
PE 2						
		21	Adviser's Signature			

Course Code	Course Title	Units	Prerequisites	Final Grade	Completion Grade	Term/Year Taken
THIRD YEAR, FIRST SEMESTER						
BA 116	Cost Accounting	6	BA 114.2			
BA 161	Law on Business Transactions	3				
MGT 170	Introduction to Marketing Management	3	ECON 11, MGT 101			
MGT 187	Operations Management	3	BA 181, MGT 101			
GE SAS 1	Self and Society	3				
GE Elective 3		3				
		21	Adviser's Signature			
THIRD YEAR, SECOND SEMESTER						
BA 117	Managerial Cost Accounting and Control	3	BA 116			
BA 118.1	Advanced Accounting I	6	BA 114.2			
BA 141	Business Finance I	3	BA 116			
BA 162	Law on Business Associations	3	BA 161			
PI 100	The Life and Works of Jose Rizal	3				
GE Elective 4		3				
		21	Adviser's Signature			
FOURTH YEAR, FIRST SEMESTER						
BA 118.2	Advanced Accounting II	6	BA 118.1			
BA 127	Tax Accounting I	3	BA 114.2			
BA 142	Business Finance II	3	BA 141			
BA 145	Investment Management	3				
BA 164	Negotiable Instruments and Banking- Related Laws	3	BA 161			
BA 199.1	Business Research I	3	STAT 102, BA 117			
		21	Adviser's Signature			
FOURTH YEAR, SECOND SEMESTER						
BA 120.1	Audit Theory	3	BA 116, BA 118.2			
BA 122	Government Accounting and Auditing: Theory and Practice	3	BA 114.2			
BA 128	Tax Accounting II	3	BA 116, BA 127			
BA 167	Sales and Bailments and Other Special Laws	3	BA 161			
BA 184.1	Computer-based Accounting Systems	3	BA 183, BA 117			
BA 190	Strategic Management	3	BA 142, BA 199.1, MGT 170, MGT 187			
BA 199.2	Business Research II	3	BA 199.1			
		21	Adviser's Signature			
FOURTH YEAR, MID-YEAR TERM						
BA 195.1	Public Accounting Practice I	3	BA 120.1, BA 128			
		3	Adviser's Signature			
FIFTH YEAR, FIRST SEMESTER						
BA 120.2	Audit Practice	6	BA 120.1			
BA 129	Management Services	3	BA 190			
BA 184.2	Audit of Computer-Based Accounting Systems	3	BA 184.1			
BA 195.2	Public Accounting Practice II	3	BA 195.1			
BA 196	Seminar in Accounting I	3	BA 195.1			
		18	Adviser's Signature			
TOTAL REQUIRED UNITS		184				

COURSE UNITS SUMMARY

Classification	Year 1		Year 2		Year 3		Year 4			Year 5	TOTAL
	S1	S2	S1	S2	S1	S2	S1	S2	MY	S1	
General Education	9	6	6	6	6	3					36
Foundation	9	13	9	6	3						40
Major			6	9	12	15	21	21	3	18	105
Mandated						3					3
Total Units	18	19	21	21	21	21	21	21	3	18	184

AVAILABLE GE ELECTIVES

1. LIT 4 Sugbuanon Literature
2. PHILARTS 1 Philippine Arts and Culture
3. PHILO 30 Philosophy of Technology
4. PHILSTUD 21 Wika, Panitikan, at Kultura sa Ilalim ng Batas Militar sa Pilipinas
5. SCIENCE 10 Probing the Physical World
6. SOC SCI 2 Social, Economic, and Political Thought
7. WIKA 1 Wika, Kultura at Lipunan

IMPORTANT

Students: Please fill up your study plan carefully. Any erasure must be counter-signed by your adviser.

RETENTION POLICIES

To be retained in the program, you must:

1. Maintain a GWA of **2.50 or better** in all courses taken in the UP System. Assessment of GWAs shall be done every end of the academic year.
2. Maintain a grade of **2.00 or better** in BA 99.1, BA 99.2, BA 114.1, and BA 114.2.
3. Pass an Annual Comprehensive Examination (ACE) starting in your third year. The ACE will assess your mastery of key accounting, taxation, and auditing concepts, and ensures that only those demonstrate sufficient proficiency can advance in the program.