



SCHOOL OF MANAGEMENT University of the Philippines Cebu

BACHELOR OF SCIENCE IN ACCOUNTANCY

2025 Curriculum, approved by the Board of Regents on 26 June 2025

STUDY PLAN

Effective First Semester AY 2025-2026



FIRST YEAR, FIRST SEMESTER				
Foundation	CMSC 101	Introduction to Information Systems	3	none
Foundation	BA 99.1	Fundamental Accounting Theory and Practice I	3	none
Foundation	MGT 101	Introduction to Management	3	none
GE	ARTS 1	Critical Perspective in the Arts	3	none
GE	SCIENCE 11	Living Systems: Concepts and Dynamics	3	none
GE	STS 1	Science, Technology and Society	3	none
PE	PE 2		(2)	none
NSTP	NSTP 1	National Service Training Program 1	(3)	none

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FIRST YEAR, SECOND SEMESTER				
Foundation	ECON 11	Introductory Economics	3	none
Foundation	BA 99.2	Fundamental Accounting Theory and Practice II	3	none
Foundation	MATH 100	Introduction to Calculus	4	none
Foundation	STAT 102	Statistical Methods in Research	3	none
GE	ETHICS 1	Ethics and Moral Reasoning in Everyday Life	3	none
GE	KAS 1	Kasaysayan ng Pilipinas	3	none
PE	PE 2		(2)	none
NSTP	NSTP 2	National Service Training Program 2	(3)	none

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SECOND YEAR, FIRST SEMESTER				
Foundation	ENGLISH 11	Technical Writing for Business	3	none
Foundation	BA 183	Basic Programming and Database Management	3	CMSC 101
Major	BA 114.1	Accounting Theory and Practice I	6	BA 99.2
Foundation	MGT 104	Organizational Behavior	3	MGT 101
GE	MATH 10	Mathematics, Culture and Society	3	none
GE	GE Elective	GE Elective	3	none
PE	PE 2		(2)	none

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SECOND YEAR, SECOND SEMESTER				
Foundation	ECON 101	Macroeconomic Theory and Policy	3	ECON 11
Foundation	ECON 102	Microeconomics	3	ECON 11
Major	BA 114.2	Accounting Theory and Practice II	6	BA 114.1
Major	BA 181	Management Science	3	STAT 102, MATH 100
GE	COMM 10	Critical Perspectives in Communication	3	none
GE	GE Elective	GE Elective	3	none
PE	PE 2		(2)	none

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THIRD YEAR, FIRST SEMESTER				
Major	BA 116	Cost Accounting	6	BA 114.2
Major	BA 161	Law on Business Transactions	3	none
Foundation	MGT 170	Introduction to Marketing Management	3	ECON 11, MGT 101
Major	MGT 187	Operations Management	3	BA 181, MGT 101
GE	SAS 1	Self and Society	3	none
GE	GE Elective	GE Elective	3	none

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THIRD YEAR, SECOND SEMESTER				
Major	BA 117	Managerial Cost Accounting and Control	3	BA 116
Major	BA 118.1	Advanced Accounting I	6	BA 114.2
Major	BA 141	Business Finance I	3	BA 116
Major	BA 162	Law on Business Associations	3	BA 161
Mandated	PI 100	The Life and Works of Jose Rizal	3	none
GE	GE Elective 4		3	none

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FOURTH YEAR, FIRST SEMESTER				
Major	BA 118.2	Advanced Accounting II	6	BA 118.1
Major	BA 127	Tax Accounting I	3	BA 114.2
Major	BA 142	Business Finance II	3	BA 141
Major	BA 145	Investment Management	3	none
Major	BA 164	Negotiable Instruments and Banking- Related Laws	3	BA 161
Major	BA 199.1	Business Research I	3	STAT 102, BA 117

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FOURTH YEAR, SECOND SEMESTER				
Major	BA 120.1	Audit Theory	3	BA 116, BA 118.2
Major	BA 122	Government Accounting and Auditing: Theory and Practice	3	BA 114.2
Major	BA 128	Tax Accounting II	3	BA 116, BA 127
Major	BA 167	Sales and Bailments and Other Special Laws	3	BA 161
Major	BA 184.1	Computer-based Accounting Systems	3	BA 183, BA 117
Major	BA 190	Strategic Management	3	BA 142, BA 199.1, MGT 170, MGT 187
Major	BA 199.2	Business Research II	3	BA 199.1

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FOURTH YEAR, MID-YEAR TERM				
Major	BA 195.1	Public Accounting Practice I	3	BA 120.1, BA 128

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FIFTH YEAR, FIRST SEMESTER				
Major	BA 120.2	Audit Practice	6	BA 120.1
Major	BA 129	Management Services	3	BA 190
Major	BA 184.2	Audit of Computer-Based Accounting Systems	3	BA 184.1
Major	BA 195.2	Public Accounting Practice II	3	BA 195.1
Major	BA 196	Seminar in Accounting I	3	BA 195.1

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RETENTION POLICIES

- (1) Maintain a **General Weighted Average (GWA)** of at least **2.50** in all UP courses, assessed at the end of each 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 the **Annual Comprehensive Exam (ACE)** starting in the third year.