

LYCEUM OF THE PHILIPPINES UNIVERSITY – BATANGAS
BACHELOR OF SCIENCE IN ACCOUNTANCY
 School Year 2021-2022

FIRST YEAR

FIRST SEMESTER

Code	Course Description	Lec	Lab	Units	Prerequisites
GEC-UTS	Understanding the Self	3	0	3	
GEC-RPH	Readings in Philippine History	3	0	3	
GEC-TCW	The Contemporary World	3	0	3	
GEC-Math	Mathematics in the Modern World	3	0	3	
FAR	Financial Accounting & Reporting	6	0	6	
BSC 1	Being Skills Course	1.5	0	1.5	
NSTP 1	National Service Training Program 1	3	0	3	
PE 1	Physical Fitness and Gymnastics	2	0	2	
Total		24.5	0	24.5	

FIRST YEAR

SECOND SEMESTER

Code	Course Description	Lec	Lab	Units	Prerequisites
GEC-Pcom	Purposive Communication	3	0	3	
ObliCon	Law on Obligations and Contracts	3	0	3	
CFAS	Conceptual Framework and Accounting Standards	3	0	3	FAR
ParCor	Partnership and Corporation Accounting	6	0	6	FAR
BSC 2	Being Skills Course 2	1.5	0	1.5	
ManEcon	Managerial Economics	3	0	3	
NSTP 2	National Service Training Program 2	3	0	3	NSTP 1
PE 2	Rhythmic Activities	2	0	2	PE 1
Total		24.5	0	24.5	

SECOND YEAR

FIRST SEMESTER

Code	Course Description	Lec	Lab	Units	Prerequisites
EPC	English Proficiency	3	0	3	GEC-PCOM
IncomeTax	Income Taxation	3	0	3	
InAcc 1	Intermediate Accounting 1	6	0	6	ParCor, CFAS
CosAcc	Cost Accounting and Control	6	0	6	ConCurrent InAcc 1
BusLaws	Business Laws and Regulations	3	0	3	ObliCon
ITApp	IT Application Tools In Business	2	1	3	
PE 3	Individual-Dual Sports and Games	2	0	2	PE2
Total		25	1	26	

SECOND YEAR

SECOND SEMESTER

Code	Course Description	Lec	Lab	Units	Prerequisites
InAcc 2	Intermediate Accounting 2	6	0	6	InAcc1
BusTax	Business Taxation	3	0	3	IncomeTax
RFLIB	Regulatory Framework and Legal Issues in Business	3	0	3	BusLaws
CosMan	Strategic Cost Management	3	0	3	CosAcc
GovRiskMan	Governance, Business Ethics, Risk Management and Internal Control	3	0	3	
AudPrin	Auditing and Assurance Principles	3	0	3	InAcc1
AIS	Accounting Information System	2	1	3	FAR, ITApp
PE 4	Team Sports and Recreation	2	0	2	PE 3
Total		25	1	26	

SECOND YEAR

SUMMER

Code	Course Description	Lec	Lab	Units	Prerequisites
FinMark	Financial Markets	3	0	3	FAR
Elec 1	Professional Elective 1 (HBO)	3	0	3	
EconDev	Economic Development	3	0	3	ManEco
Total		9	0	9	

THIRD YEAR

FIRST SEMESTER

Code	Course Description	Lec	Lab	Units	Prerequisites
InAcc 3	Intermediate Accounting 3	3	0	3	InAcc2
StatAna	Statistical Analysis with Software Application	3	0	3	
AudApp 1	Auditing and Assurance: Concepts and Applications	6	0	6	AudPrin, AIS
AFAR 1	Accounting for Business Combinations	6	0	6	Concurrent InAcc3
AFAR 2	Accounting for Special Transactions	3	0	3	Concurrent AFAR1
FinMan	Financial Management	3	0	3	FinMark
FL	Foreign Language	3	0	3	
Total		27	0	27	

THIRD YEAR

SECOND SEMESTER

Code	Course Description	Lec	Lab	Units	Prerequisites
AccRes 1	Accounting Research Methods	3	0	3	StatAna
OpMan	Operations Management (Total Quality Management)	3	0	3	
AFAR 3	Accounting for Government and Non-profit Organizations	3	0	3	AFAR 1
AudApp 2	Auditing and Assurance: Specialized Industries	3	0	3	AudApp1
AudCIS	Auditing in a CIS Environment	2	1	3	AudPrin
PerDev	Personality Development	3	0	3	
GEC-ETHICS	Ethics	3	0	3	
Elec 2	Professional Elective 2 (Entrepreneurial Management)	3	0	3	
ManSci	Management Science	3	0	3	
Total		26	1	27	

THIRD YEAR

SUMMER

Code	Course Description	Lec	Lab	Units	Prerequisites
IBT	International Business and Trade	3	0	3	
Elec 3	Professional Elective 3 (Operations Auditing)	3	0	3	AudPrin
Elec 4	Professional Elective 4 (Strategic Tax Management)	3	0	3	BusTax
Total		9	0	9	

FOURTH YEAR

FIRST SEMESTER

Code	Course Description	Lec	Lab	Units	Prerequisites
Internship	Accounting Internship	6	0	6	4th year standing
GEC-ART	Art Appreciation	3	0	3	
Rizal	Life and Works of Rizal	3	0	3	
AccRes 2	Accountancy Research	3	0	3	AccRes1
Total		15	0	15	

FOURTH YEAR

SECOND SEMESTER

Code	Course Description	Lec	Lab	Units	Prerequisites
GEC-STS	Science, Technology, and Society	3	0	3	
StraBusAna	Strategic Business Analysis	2	1	3	FinMan
StraMan	Strategic Management	3	0	3	GovRiskMan, OpMan
Assessment	Competency Assessment	6	0	6	Graduating
Total		14	1	15	

Suggested Electives

Updates in Financial Reporting
 Human Behavior in Organizations (HBO)
 Operations Auditing
 Valuation Concepts and Methods
 Principles and Methods of Teaching Accounting
 Entrepreneurial Management
 Strategic Tax Management