



# University of Perpetual Help System DALTA

Alabang-Zapote Road, Las Piñas City

## BACHELOR OF SCIENCE IN ACCOUNTANCY

Effective School Year 2008-2009

Based on CMO No. 3 Series of 2007

<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				<b>TOTAL UNITS</b>
<b>Subcode</b>	<b>SUBJECTS</b>	<b>LEC</b>	<b>LAB</b>	
ENG 103	Communication Arts 1	3	-	3
PSY 100	General Psychology	3	-	3
SOC 200	Society and Culture with Family Planning	3	-	3
MAT 100	College Algebra	3	-	3
COMP 116	Fund. of Computer Software and Application - Lec	2	-	2
COMP 116L	Fund. of Computer Software and Application - Lab	-	1	1
BA 101	Basic Finance	3	-	3
ACCT 100	Fundamentals of Accounting – Part 1	6	-	6
FCL 102	The Perpetualite: Identity & Dignity	2	-	2
PE 100	Physical Education 1	2	-	2
NSTP 100A	CWTS 1			
NSTP 100B	ROTC 1	3	-	3
<b>TOTAL</b>		<b>30</b>	<b>1</b>	<b>31</b>

  

<b>SECOND SEMESTER</b>				<b>TOTAL UNITS</b>
<b>Subcode</b>	<b>SUBJECTS</b>	<b>LEC</b>	<b>LAB</b>	
ENG 203	Communication Arts 2	3	-	3
SOC 305	Intro to Philosophy w/ Logic & Critical Thinking	3	-	3
MAT 200	Mathematics of Investment	3	-	3
SBA 100	Business Organization & Management	3	-	3
COMP 203 / COMP 203L	Fund. of Programming & Database Theory & Applications	2	1	3
SOC 407	Philippine History w/ Politics & Governance	3	-	3
ACCT 200	Fundamentals of Accounting – Part 2	6	-	6
FCL 202	The Perpetualite: A Man of God	2	-	2
PE 200	Physical Education 2	2	-	2
NSTP 200A	CWTS 2			
NSTP 200B	ROTC 2	3	-	3
<b>TOTAL</b>		<b>30</b>	<b>1</b>	<b>30</b>

  

<b>SECOND YEAR</b>				
<b>FIRST SEMESTER</b>				<b>TOTAL UNITS</b>
<b>Subcode</b>	<b>SUBJECTS</b>	<b>LEC</b>	<b>LAB</b>	
HUM 102	Humanities 1 – Art, Man and Society	3	-	3
SOC 500	Economics w/ Land Reform & Taxation	3	-	3
FIL 103	Komunikasyon sa Akademikong Pilipino	3	-	3
MAT 207	Calculus for Business	3	-	3
ACCT 303	Good Governance & Social Responsibility	3	-	3
ACCT 302	Financial Accounting & Reporting	6	-	6
ACCT 502	Obligations and Contracts	3	-	3
PHY 100	Physical Science	3	-	3
FCL 302	The Perpetualite: Called to Perfection	2	-	2
PE 300	Physical Education 3	2	-	2
<b>TOTAL</b>		<b>31</b>	<b>0</b>	<b>31</b>

  

<b>SECOND SEMESTER</b>				<b>TOTAL UNITS</b>
<b>Subcode</b>	<b>SUBJECTS</b>	<b>LEC</b>	<b>LAB</b>	
HUM 100	Philippine Literature	3	-	3
SBA 101	Principles of Marketing	3	-	3
BA 103	Microeconomic Theory and Practice	3	-	3
MAT 300A	Business Statistics	3	-	3
ACCT 201	Cost Accounting and Cost Management 1	3	-	3
ACCT 202	Financial Accounting and Reporting 2	6	-	6
ACCT 602	Law on Business Organizations	3	-	3
NAT 200	Biological Science	3	-	3
FCL 402	The Perpetualite: Man for Others	2	-	2
PE 400	Physical Education 4	2	-	2
<b>TOTAL</b>		<b>31</b>	<b>0</b>	<b>31</b>

<b>THIRD YEAR</b>				
<b>FIRST SEMESTER</b>				<b>TOTAL UNITS</b>
<b>Subcode</b>	<b>SUBJECTS</b>	<b>LEC</b>	<b>LAB</b>	
FIL 204	Pagbasa at Pagsulat sa Iba't-ibang Disiplina	3	-	3
ACCT 311	Cost Accounting and Cost Management 2	3	-	3
ACCT 312	Financial Accounting and Reporting 3	3	-	3
SBA 503	Human Behavior in Organization	3	-	3
BA 203	Microeconomic Theory and Practice 2	3	-	3
COMP 410	System Analysis and Design	3	-	3
MAT 500	Quantitative Techniques	3	-	3
SBA 701	Negotiable Instruments Law	3	-	3
FCL 502	The Perpetualite: A Filipino Christian Leader	2	-	2
<b>TOTAL</b>		26	0	26

<b>SECOND SEMESTER</b>				<b>TOTAL UNITS</b>
<b>Subcode</b>	<b>SUBJECTS</b>	<b>LEC</b>	<b>LAB</b>	
ACCT 503	Operations Management	3	-	3
ACCT 902	Sales, Agency and Mercantile Law	3	-	3
ACCT 402	Financial Management	3	-	3
ACCT 315	Assurance Principles, Professional Ethics & Good Governance	6	-	6
ACCT 316	Management Accounting 1	3	-	3
HUM 300	Humanities 2 – Elective	3	-	3
ACCT 314	Advanced Financial Accounting and Reporting 3	3	-	3
FCL 602	The Perpetualite: A Minister of Life	2	-	2
<b>TOTAL</b>		26	0	26

<b>FOURTH YEAR</b>				
<b>FIRST SEMESTER</b>				<b>TOTAL UNITS</b>
<b>Subcode</b>	<b>SUBJECTS</b>	<b>LEC</b>	<b>LAB</b>	
ACCT 804	Accounting Information System	3	-	3
ACCT 410	Management Accounting 2	3	-	3
ACCT 411	Applied Auditing	6	-	6
ACCT 412	Advanced Financial Accounting & Reporting 2	3	-	3
ACCT 413	Accounting Trend and Current Developments	3	-	3
ACCT 603	Philippine Tax System and Income Tax	3	-	3
ACCT 414	Financial Management 2	3	-	3
FCL 702	The Perpetualite: A Character & Nation Builder	2	-	2
<b>TOTAL</b>		26	0	26

<b>SECOND SEMESTER</b>				<b>TOTAL UNITS</b>
<b>Subcode</b>	<b>SUBJECTS</b>	<b>LEC</b>	<b>LAB</b>	
ACCT 901	Management Consultancy	3	-	3
ACCT 900	Auditing in the IT Environment	3	-	3
ACCT 703	Accounting for Governmental, Not-for-Profit	3	-	3
ACCT 420	Entities, & Specialized Industries	3	-	3
ACCT 907	Business Policy	3	-	3
ENG 401	Technical Writing	3	-	3
ACCT 803	Transfer & Business Taxation	3	-	3
SOC 700	Life & Works of Rizal	3	-	3
FCL 802	The Perpetualite: A Helper of God	2	-	2
ACCT 908	Synthesis	1	-	1
<b>TOTAL</b>		24	0	24