

Republic of the Philippines  
**BATANGAS STATE UNIVERSITY**  
 Batangas City

**PROGRAM CURRICULUM**

for  
**BS Accountancy**

AY 2012-2013

**FIRST YEAR - FIRST SEMESTER**

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
ACCT 101	Fundamentals of Accounting 1	6	6	0		
Math 103	College Algebra	3	3	0		
SS 101	General Psychology	3	3	0		
Eng 100	English Plus	0	3	0	For EPT Non-Passers	
Eng 101	Advanced Grammar and Composition	3	3	0	For EPT Passers	
Fil 101	Komunikasyon sa Akademikong Filipino	3	3	0		
NS 101	Earth and Environmental Science	3	3	0		
NSTP 101	National Service Training Program 1	3	3	0		
NSTP 111	NSTP - Civic Welfare Training Service 1	3	3	0		
NSTP 112	NSTP - Literacy Training Service 1	3	3	0		
NSTP 113	NSTP - Reserve Officers Training Corps 1	3	3	0		
PE 101	Physical Fitness, Gymnastics and Aerobics	2	2	0		
<b>Total</b>		<b>26</b>	<b>26</b>	<b>0</b>		

**FIRST YEAR - SECOND SEMESTER**

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
ACCT 102	Fundamentals of Accounting 2	6	6	0	ACCT 101	
Eng 102	Study and Thinking Skills	3	3	0	Eng 101	
Fil 102	Pagbasa at Pagsulat Tungo sa Pananaliksik	3	3	0	Fil 101	
Hum 101	Introduction to Humanities: Art Appreciation	3	3	0		
Mgt 101	Principles of Management	3	3	0		
NS 102	Biological Sciences	3	3	0	NS 101	
NSTP 102	National Service Training Program 2	3	3	0	NSTP 101	
NSTP 121	NSTP - Civic Welfare Training Service 2	3	3	0	NSTP 111	
NSTP 122	NSTP - Literacy Training Service 2	3	3	0	NSTP 112	
NSTP 123	NSTP - Reserve Officers Training Corps 2	3	3	0	NSTP 113	
PE 102	Rhythmic Activities	2	2	0	PE 101	
<b>Total</b>		<b>26</b>	<b>26</b>	<b>0</b>		

**SECOND YEAR - FIRST SEMESTER**

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
ACCT 203	Financial Accounting and Reporting 1	6	6	0	ACCT 102	
ACCT 204	Cost Accounting and Cost Management	3	3	0	ACCT 102	

	1					
<b>Fin 101</b>	Basic Finance: Money, Banking and Credit	3	3	0		
<b>Math 118</b>	Mathematics of Investment	3	3	0	Math 103	
<b>Comp 101</b>	Introduction to Computer Science	3	2	3		
<b>Eng 103</b>	Oral Communication	3	3	0	Eng 102	
<b>Hum 102</b>	Introduction to Philosophy	3	3	0	Hum 101	
<b>PE 103</b>	Individual and Dual Sports	2	2	0	PE 101	
<b>Total</b>		<b>26</b>	<b>25</b>	<b>3</b>		

### SECOND YEAR - SECOND SEMESTER

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
<b>ACCT 205</b>	Financial Accounting and Reporting 2	6	6	0	ACCT 203	
<b>ACCT 206</b>	Cost Accounting and Cost Management 2	3	3	0	ACCT 204	
<b>Fin 102</b>	Financial Management 1	3	3	0	Fin 101	
<b>Law 101</b>	Law on Obligations and Contracts	3	3	0		
<b>Stat 103</b>	Business Statistics	3	3	0		
<b>Eng 104</b>	Technical Writing	3	3	0	Eng 103	
<b>Lit 101</b>	Literatures of the Philippines	3	3	0		
<b>PE 104</b>	Team Sports	2	2	0	PE 101	
<b>Total</b>		<b>26</b>	<b>26</b>	<b>0</b>		

### THIRD YEAR - FIRST SEMESTER

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
<b>ACCT 307</b>	Financial Accounting and Reporting 3	3	3	0	ACCT 205	
<b>ACCT 308</b>	Management Accounting	6	6	0	ACCT 206	
<b>Law 102</b>	Law on Business Organization	3	3	0	Law 101	
<b>Comp 104</b>	Database Theory and Applications	3	2	3	Comp 101	
<b>Math 122</b>	Quantitative Techniques in Business	3	3	0	Stat 103	
<b>Mgt 102</b>	Human Behavior in Organization	3	3	0	Mgt 101	
<b>MKT 101</b>	Principles of Marketing	3	3	0		
<b>SS 104</b>	Life and Works of Rizal	3	3	0		
<b>Total</b>		<b>27</b>	<b>26</b>	<b>3</b>		

### THIRD YEAR - SECOND SEMESTER

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
<b>ACCT 309</b>	Management Consultancy	3	3	0	ACCT 308	
<b>ACCT 310</b>	Assurance, Principles, Professional Ethics and Good Governance	6	6	0	ACCT 307, ACCT 308	
<b>Law 103</b>	Sales Agency, Labor and Other Commercial Laws	3	3	0	Law 102	
<b>Math 119</b>	Calculus for Business	4	4	0	Math 103	
<b>Res 101</b>	Introduction to Research	3	3	0	ACCT 307, ACCT 308, Eng 104, Stat 103	
<b>Mgt 104</b>	Production and Operations Management	3	3	0	Math 122, Mgt 101	
<b>SS 105</b>	Basic Economics with Taxation and Land Reform	3	3	0		
<b>Total</b>		<b>25</b>	<b>25</b>	<b>0</b>		

**FOURTH YEAR - FIRST SEMESTER**

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
<b>ACCT 411</b>	Advanced Financial Accounting and Reporting	6	6	0	ACCT 307	
<b>Law 104</b>	Law on Negotiable Instruments	3	3	0	Law 103	
<b>Res 102</b>	Thesis Writing	3	3	0	Res 101	
<b>Tax 101</b>	Income Taxation	3	3	0		
<b>Comp 105</b>	Fundamentals of Information Systems and Systems Development	3	2	3	Comp 104	
<b>Mgt 107</b>	Good Governance and Social Responsibility	3	3	0	Mgt 102	
<b>SS 102</b>	Philippine History	3	3	0		
<b>SS 116</b>	Personality Development	3	3	0		
<b>Total</b>		<b>27</b>	<b>26</b>	<b>3</b>		

**FOURTH YEAR - SECOND SEMESTER**

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
<b>ACCT 412</b>	Internship Training for Accountancy	10	0	0	Regular Standing	
<b>Res 104</b>	Synthesis	1	1	0	ACCT 411	
<b>Total</b>		<b>11</b>	<b>1</b>	<b>0</b>		

**FIFTH YEAR - FIRST SEMESTER**

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
<b>ACCT 513</b>	Accounting for Specialized Industries	3	3	0	ACCT 411	
<b>ACCT 514</b>	Applied Auditing	6	6	0	ACCT 310, ACCT 411	
<b>SS 103</b>	Society and Culture with Responsible Parenthood	3	3	0		
<b>Tax 102</b>	Business and Transfer Tax	3	3	0	Tax 101	
<b>Comp 106</b>	Accounting and Information Systems	3	2	3	Comp 105	
<b>ECO 201</b>	Microeconomics: Theory and Applications	3	3	0	SS 105	
<b>SS 106</b>	Politics and Governance with Philippine Constitution	3	3	0		
<b>Total</b>		<b>24</b>	<b>23</b>	<b>3</b>		

**FIFTH YEAR - SECOND SEMESTER**

Course Code	Course Title	Credit/s	Hour/s		Pre-Requisite/s	Co
			Lec	lab		
<b>ACCT 515</b>	Accounting Practice with Comprehensive Examination	9	9	0	ACCT 514, Law 104, Tax 102	
<b>Comp 107</b>	Auditing in a CSIS Environment	3	3	0	Comp 106	
<b>ECO 202</b>	Macroeconomics: Theory and Applications	3	3	0		
<b>Fin 103</b>	Financial Management 2	3	3	0	Fin 102	
<b>Hum 107</b>	Foreign Language 1	3	3	0		
<b>Mgt 108</b>	Business Policy and Strategy	3	3	0	Mgt 102	
<b>Total</b>		<b>24</b>	<b>24</b>	<b>0</b>		