

**Bachelor of Arts in Accountancy
UP Tacloban College**

**STUDY PLAN
(160 units)**

FIRST YEAR

First Semester				Second Semester			
Course	Title	Units	Prerequisite	Course	Title	Units	Prerequisite
GE Core 1: KAS 1	Kasaysayan ng Pilipinas	3		GE Core 4: WIKA 1	Wika, Kultura at Lipunan	3	
GE Core 2: ETHICS 1	Ethics and Moral Reasoning in Everyday Life	3		GE Core 5: ARTS 1	Critical Perspectives in the Arts	3	
GE Core 3: STS 1	Science, Technology and Society	3		GE Core 6: COMM 10	Critical Perspectives in Communication	3	
BA 99.1	Fundamental Accounting Theory and Practice I	3		BA 99.2	Fundamental Accounting Theory and Practice II	3	BA 99.1
Econ 11	Introductory Economics	3		IT 101	Introduction to Information Technology	3	
Stat 102	Statistical Methods in Research	3		Math 50	Applied Calculus	4	
PE 1	Foundations of Physical Fitness	(2)		P.E.		(2)	
NSTP		(3)		NSTP		(3)	
Subtotal		18		Subtotal		19	

SECOND YEAR

First Semester				Second Semester			
Course	Title	Units	Pre-requisite	Course	Title	Units	Pre-requisite
GE Core 7: MATH 10	Mathematics, Culture and Society	3		GE Elective 3: SAS 1	Self and Society	3	

GE Elective 1: PHILARTS 1	Philippine Arts and Culture	3		GE Elective 4: SCIENCE 10	Probing the Physical World	3	
GE Elective 2: SCIENCE 11	Living Systems: Concepts and Dynamics	3		GE Elective 5: SOC SCI 5	Understanding Gender	3	
Econ 101	Macroeconomics	3	Econ 11, Math 50	Econ 102	Microeconomics	3	Econ 11
BA 114.1	Accounting Theory and Practice I	6	BA 99.2	BA 114.2	Accounting Theory and Practice II	6	BA 114.1
BA 181	Management Science	3	Math 50, Stat 102	BA 161	Regulatory Framework for Business Transactions I	3	
P.E.		(2)		P.E.		(2)	
Subtotal		21		Subtotal		21	
THIRD YEAR							
First Semester				Second Semester			
Course	Title	Units	Pre-requisite	Course	Title	Units	Pre-requisite
BA 114.3	Accounting Theory and Practice III	3	BA 114.2	BA 118.1	Advanced Accounting I	6	BA 114.3
BA 116	Cost Accounting	6	BA 114.2	BA 164	Regulatory Framework for Business Transactions III	3	BA 161
BA 162	Regulatory Framework for Business Transactions II	3	BA 161	BA 120.1	Audit Theory	3	Course Stipulation: Junior Standing
BA 127	Tax Accounting I	3	BA 114.2	BA 128	Tax Accounting II	3	BA 127
BA 141	Business Finance 1	3		BA 117	Managerial Cost Accounting and Control	3	BA 116

BA 187	Operations Management	3	BA 181	BA 142	Business Finance II	3	BA 141
Subtotal		21		Subtotal		21	
Midyear							
Course	Title	Units	Pre-requisite				
BA 195.1	Public Accounting Practice I	3	BA 120.1, BA 128				
Subtotal		3					
FOURTH YEAR							
First Semester				Second Semester			
Course	Title	Units	Pre-requisite	Course	Title	Units	Pre-requisite
PI 100	The Life and Works of Jose Rizal	3	Course Stipulation: Junior Standing	BA 120.2	Audit Practice	6	BA 120.1, BA 118.2
BA 118.2	Advanced Accounting II	6	BA 118.1	BA 184	Audit of Computer-based Accounting Systems	3	IT 101, BA 120.1
BA 122	Government Accounting and Auditing: Theory and Practice	3	BA 114.3, BA 120.1	BA 199.2	Business Research II	3	BA 199.1
BA 167	Regulatory Framework for Business Transactions IV	3	BA 161	BA 195.2	Public Accounting Practice II	3	BA 195.1
BA 145	Investment Management	3					
BA 199.1	Business Research I	3	Stat 102				
Subtotal		21		Subtotal		15	