



University of the Philippines Cebu
School of Management

STUDENT GUIDEBOOK

Bachelor of Science in Accountancy



Vision

To be the leading regional educational institution for decision-makers.

Mission

To provide excellent management education, generate research, disseminate information to the business community, and deliver public service in the areas of institutional governance and management of the services industry.

Program Description

The BS Accountancy program is a five-year program offered on a semestral basis and is configured into two semesters from the First to the Third Year, with a Mid-Year in the Fourth Year, and a semester in the Fifth Year. It has a total of 184 credit units. Compliant with the CHED Memo Order No. 27 Series of 2017 on the Revised Policies, Standards and Guidelines for Bachelor of Science in Accountancy (BSA), the BSA curriculum is designed to provide “general accounting education to students wanting to pursue a career in accountancy in general and public accountancy in particular.”

A student who has successfully completed all academic and other requirements prescribed for a degree program is awarded the degree by the BOR upon the recommendation of the faculty. Students who graduated from the BS Accountancy program are eligible to take the CPA Licensure Examination (CPALE) conducted by the Board of Accountancy, under the supervision of the Professional Regulation Commission.

The BS Accountancy program develops the students' knowledge, skills, and abilities preparing them to take the Certified Public Accountant (CPA) licensure examination. Obtaining the BS Accountancy degree from UP Cebu develops the students' social responsiveness, patriotism, and desire for lifelong learning. It inculcates in them the importance of maintaining sound accounting practices, responsible financial reportage, and ethical compliance with government requirements. It is embedded with the UP General Education program contributing to the achievement of the university's education philosophy which envisions to “produce graduates imbued with an abiding sense of responsibility to their people and nation, the skills and mindsets to improve human life, and a commitment to the freedom and welfare of all.”

Program Learning Outcomes

At the end of the program, graduates are expected to:

1. apply accounting principles and practices which include financial accounting, management accounting, taxation, and auditing to qualify them to take the CPA Licensure Examination and effectively manage financial and other organizational resources;
2. use information systems and technology and other management tools in capturing financial and non-financial information, generating reports for informed decision-making;
3. identify context-based problems to resolve business issues and apply technical proficiency in financial accounting and reporting, cost accounting, management accounting, auditing, business laws, and taxation, and accounting information systems;
4. conduct financial research as a source of information for management decision-making;
5. work effectively with a team in situations to elicit teamwork and leadership
 - give constructive criticism to group mates for the betterment of the group output
 - keep harmonious relationships with every group member
 - accept with humility the feedback from instructors and peers
 - bring out the best in others;
6. communicate information in written reports and professionally present ideas in oral presentations
 - convey clearly and concisely one's thoughts in oral and written format in the language most appropriate for the intended audience
 - understand correctly the comments, queries, and feedback of other parties
 - reply appropriately with humility to the comments, queries, and feedback given by other parties
 - demonstrate confidence and self-awareness;
7. lead with honor and integrity and make sound, socially responsive, and ethical decisions
 - act and speak with honesty, honor, and truthfulness
 - demonstrate courage, siding with the truth, even when the decision is unpopular
 - abide by the code of ethics of the accountancy profession
 - uphold gender-sensitive conduct in interactions with everyone;
8. uphold patriotism
 - be generous and selfless (in terms of time and talent) to the needs of others
 - participate actively in activities that benefit the university, country, and humanity
 - be considerate and respectful of other people's rights for the betterment of the university, country, and humanity; and
9. cultivate a healthy desire for lifelong learning and continue to develop accounting knowledge and skills throughout their professional careers
 - demonstrate intellectual curiosity by asking intelligent questions, conducting research, and taking the initiative to read more than what is required in the courses

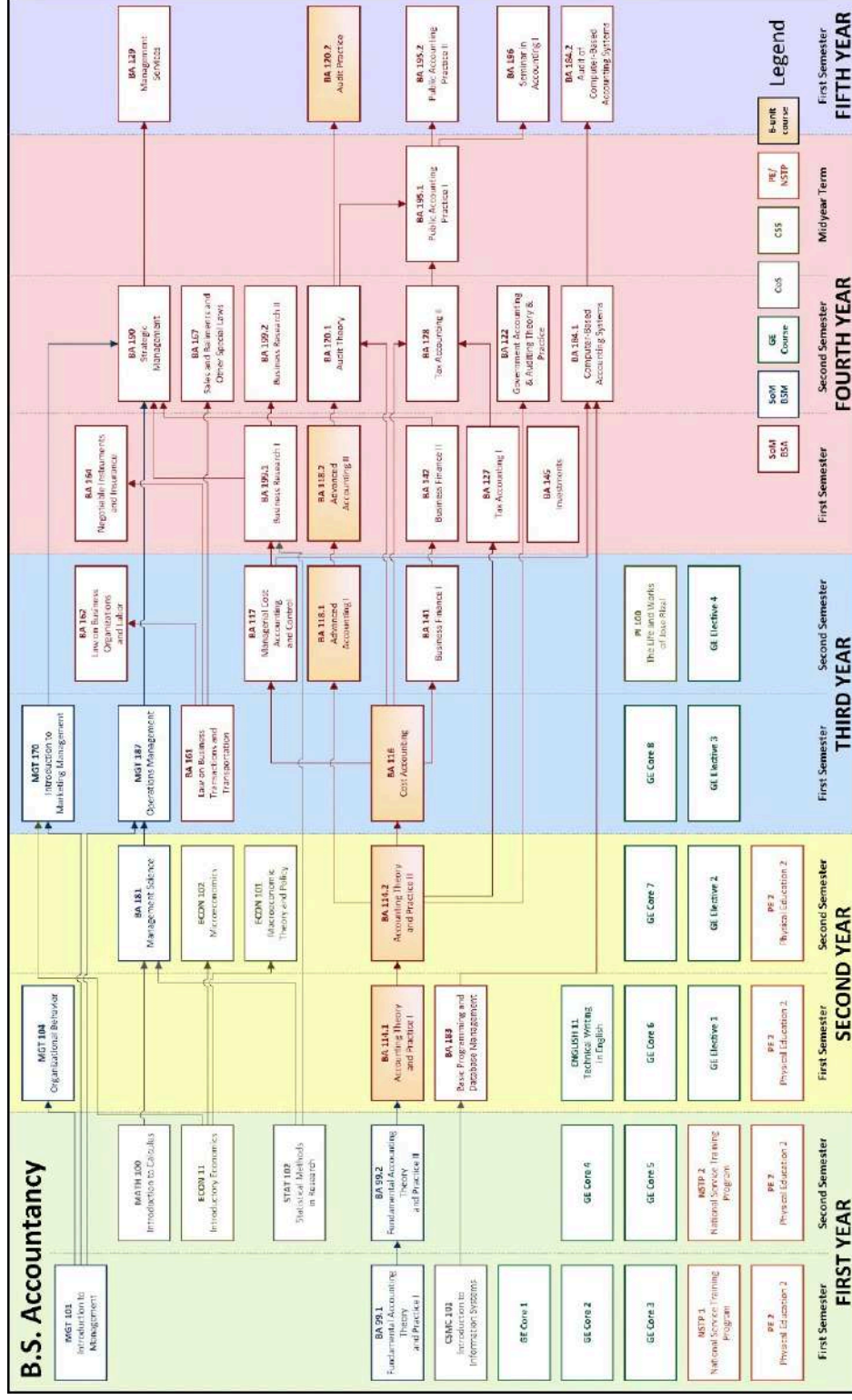
Program Structure

Type of Course	Units
General Education Courses	36
GE Core Courses 24	
GE Elective Courses 12	
Foundation Courses	40
Major Courses	105
Mandated Course	3
PE	(8)
NSTP	(6)
TOTAL	184

Program Requirements

- 1. Admission.** The School of Management (SoM) adopts a quota system for admitting prospective students to the program. All prospective students must have passed the UP College Admission Test (UPCAT) and chosen the UP Cebu Bachelor of Science in Accountancy program.
- 2. Retention Policy.** To be retained in the program, a student must maintain a GWA of 2.5 or better in all courses taken in the UP System and must maintain a grade of 2.0 or better in BA 99.1, BA 99.2, BA 114.1, and BA 114.2. Assessment of GWAs shall be done the end of the academic year.
- 3. Annual Comprehensive Examination.** Student must pass an Annual Comprehensive Examination (ACE) starting in your third year. The ACE will assess your mastery of key accounting, taxation, and auditing concepts, and ensures that only those demonstrate sufficient proficiency can advance in the program.
- 4. Transfer/Shifting**
 - a. Transferee from other UP Units (T1) / Shiftee within UP Cebu programs.** Shifting refers to the change of a student's major or degree program within the college (S1) or within UP Cebu (S2). Transferees from other UP Unit(s) and shiftees within UP Cebu programs may be admitted, provided that:
 - The applicant has earned at least 15 academic units based on the rules of the University;
 - The applicant obtained a GWA of 1.75 or better for all collegiate academic units; and
 - Admissions shall be done during the First Semester of the Academic Year subject to the availability of slots and compliance with the admission requirements of the School of Management.
 - b. Transferees from outside UP unit(s) or Shiftees within UP Cebu** need to submit and accomplish the following:
 - Accomplished Application Form for Transfer From Other UP Unit/s or
 - Accomplished Application Form for Shiftees;
 - True Copy of Grades for evaluation by the Student Record Evaluator (SRE) SoM Office of the College Secretary; and
 - Details on Substitution of Courses/Subjects at UP Cebu Office of the University Registrar may be found at <https://our.upcebu.edu.ph/flowsandforms/#substitution>.
 - c. Transferees from other universities (T2).** Transferees from other universities and colleges may be admitted, provided that:
 - Applicants have earned at least 33 academic units with a GWA of 1.5 or better for all collegiate academic units.
 - Grade requirement of 1.5 or better for all accredited courses to Bachelor of Science in Accountancy;
 - They can complete in the University not less than 50% of the units required for their program;
 - The quota set by the School of Management has not been reached;
 - They have not incurred a grade of 5.0 in any subject taken;
 - Admission shall be done during the First Semester of the Academic Year; and
 - Applicants have met all other requirements for admission other than nos. 1, 2, 3, and 4 above under the University policy and School of Management general guidelines for transferees.

CURRICULUM MAP



STUDY PLAN: BS ACCOUNTANCY

BS Accountancy (Effective 1st Semester, AY 2025-26)

First Year - Second Year

Course Code	Course Title	Units	Prerequisites	Final Grade	Completion Grade	Term/Year Taken
FIRST YEAR, FIRST SEMESTER						
CMSC 101	Introduction to Information Systems	3				
BA 99.1	Fundamental Accounting Theory and Practice I	3				
MGT 101	Introduction to Management	3				
GE Arts 1	Critical Perspective in the Arts	3				
GE Science 11	Living Systems: Concepts and Dynamics	3				
GE STS 1	Science, Technology and Society	3				
PE 2		(2)				
NSTP 1	NSTP-CWTS 1	(3)				
		18				
FIRST YEAR, SECOND SEMESTER						
BA 99.2	Fundamental Accounting Theory and Practice II	3				
ECON 11	Introductory Economics	3				
MATH 100	Introduction to Calculus	4				
STAT 102	Statistical Methods in Research	3				
GE Ethics 1	Ethics and Moral Reasoning in Everyday Life	3				
GE KAS 1	Kasaysayan ng Pilipinas	3				
PE 2		(2)				
NSTP 2	NSTP-CWTS 1	(3)				
		19				
SECOND YEAR, FIRST SEMESTER						
BA 114.1	Accounting Theory and Practice I	6	BA 99.2			
BA 183	Basic Programming and Database Management	3	CMSC 101			
MGT 104	Organizational Behavior	3	MGT 101			
ENGLISH 11	Technical Writing for Business	3				
GE Math 10	Mathematics, Culture and Society	3				
GE Elective 1		3				
PE 2		(2)				
		21				
SECOND YEAR, SECOND SEMESTER						
BA 114.2	Accounting Theory and Practice II	6	BA 114.1			
BA 181	Management Science	3	STAT 102, MATH 100			
ECON 101	Macroeconomic Theory and Policy	3	ECON 11			
ECON 102	Microeconomics	3	ECON 11			
GE Comm 10	Critical Perspectives in Communication	3				
GE Elective 2		3				
PE 2						
		21				

STUDY PLAN: BS ACCOUNTANCY

BS Accountancy (Effective 1st Semester, AY 2025-26)

Third Year - Fifth Year

Course Code	Course Title	Units	Prerequisites	Final Grade	Completion Grade	Term/Year Taken
THIRD YEAR, FIRST SEMESTER						
BA 116	Cost Accounting	6	BA 114.2			
BA 161	Law on Business Transactions	3				
MGT 170	Introduction to Marketing Management	3	ECON 11, MGT 101			
MGT 187	Operations Management	3	BA 181, MGT 101			
GE SAS 1	Self and Society	3				
GE Elective 3		3				
		21				
THIRD YEAR, SECOND SEMESTER						
BA 117	Managerial Cost Accounting and Control	3	BA 116			
BA 118.1	Advanced Accounting I	6	BA 114.2			
BA 141	Business Finance I	3	BA 116			
BA 162	Law on Business Associations	3	BA 161			
PI 100	The Life and Works of Jose Rizal	3				
GE Elective 4		3				
		21				
FOURTH YEAR, FIRST SEMESTER						
BA 118.2	Advanced Accounting II	6	BA 118.1			
BA 127	Tax Accounting I	3	BA 114.2			
BA 142	Business Finance II	3	BA 141			
BA 145	Investment Management	3				
BA 164	Negotiable Instruments and Banking-Related Laws	3	BA 161			
BA 199.1	Business Research I	3	STAT 102, BA 117			
		21				
FOURTH YEAR, SECOND SEMESTER						
BA 120.1	Audit Theory	3	BA 116, BA 118.2			
BA 122	Government Accounting and Auditing: Theory and Practice	3	BA 114.2			
BA 128	Tax Accounting II	3	BA 116, BA 127			
BA 167	Sales and Bailments and Other Special Laws	3	BA 161			
BA 184.1	Computer-based Accounting Systems	3	BA 183, BA 117			
BA 190	Strategic Management	3	BA 142, BA 199.1, MGT 170, MGT 187			
BA 199.2	Business Research II	3	BA 199.1			
		21				
FOURTH YEAR, MID-YEAR TERM						
BA 195.1	Public Accounting Practice I	3	BA 120.1, BA 128			
		3				
FIFTH YEAR, FIRST SEMESTER						
BA 120.2	Audit Practice	6	BA 120.1			
BA 129	Management Services	3	BA 190			
BA 184.2	Audit of Computer-Based Accounting Systems	3	BA 184.1			
BA 195.2	Public Accounting Practice II	3	BA 195.1			
BA 196	Seminar in Accounting I	3	BA 195.1			
		18				
TOTAL REQUIRED UNITS		184				

Faculty and Staff



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