COMMISSION ON HIGHER EDUCATION

REGIONAL OFFICE IV

March 2, 2023

R E L E A S E D

CHEDRO IV

MAR 13 2023

By: _____

02566-23-01

Gov. Ramil L. Hernandez
President
Laguna University
Santa Cruz, Laguna

Dear Gov. Hernandez:

This is to acknowledge receipt, contents noted and made as a matter of record your communication received by this Office on February 28, 2023 regarding your revised curricula for the Bachelor of Science in Accountancy and Bachelor of Science in Accounting Information System and Bachelor of Science Entrepreneurship programs effective AY 2023-2024.

You are hereby informed that the revised curricula shall be applicable only to entering freshmen and new students of the intended academic year.
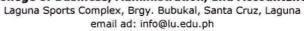
Very truly yours,

VIRGINIA D. AKIATE, CESO III
Director IV

Contact us: ched4a@ched.gov.ph / (043) 7272764
Give us Feedback: http://bit.ly/CHEDROIVCSS

LAGUNA UNIVERSITY
College of Business, Administration, and Accountancy
Laguna Sports Complex, Brgy. Bubukal, Santa Cruz, Laguna
email ad: info@lu.edu.ph

PROGRAM OF STUDY
BACHELOR OF SCIENCE IN ACCOUNTANCY
Effective AY 2023-2024
(CMO #27 Series of 2017)

FIRST YEAR

1st semester

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	GE 1	Understanding the Self	3	0	3	none
	GE 2	Readings in Philippine History	3	0	3	none
	GE 3	Mathematics in the Modern World	3	0	3	none
	GE 4	Purposive Communication	3	0	3	none
	MST 01	Environmental Science	3	0	3	none
	Actg 1	Financial Accounting and Reporting	3	0	3	none
	Actg 2	Conceptual Framework and Accounting Standards	3	0	3	none
	PE1 (PATHFit 1)	Movement Competency Training	(2)	0	(2)	none
	NSTP1	National Service Training Program 1	(3)	0	(3)	none
		Total No. of Units			21[5]	

2nd semester

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	GE 5	The Contemporary World	3	0	3	none
	GE 6	Art Appreciation	3	0	3	none
	GE 7	Science, Technology and Society	3	0	3	none
	GE 8	Ethics	3	0	3	none
	MST 02	Living in the IT Era	3	0	3	none
	Actg 3	Intermediate Accounting 1	6	0	6	Actg 1
	PE 2 (PATHFit 2)	Exercise-based Fitness Activities	(2)	0	(2)	PE1 (PATHFit 1)
	NSTP 2	National Service Training Program 2	(3)	0	(3)	NSTP 1
		Total No. of Units			21[5]	

Summer

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	Mgt 1	Management Science	3	0	3	none
	Fin 1	Financial Management	3	0	3	Actg 1
		Total No. of Units			6	

SECOND YEAR

1st semester

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	SSP 04	The Entrepreneurial Mind	3	0	3	none
	CBME1	Operations Management and TQM	3	0	3	Mgt 1
	Actg 4	Intermediate Accounting 2	6	0	6	Actg 3
	Fin 2	Financial Markets	3	0	3	Fin 1
	BComp 1	IT Application Tools in Business	2	1	3	MST 02
	EconDev	Economic Development	3	0	3	Mgt 1
	Mgt 2	International Business and Trade	3	0	3	Mgt 1
	PE3 (PATHFit 3)	Menu of Dance	(2)	0	(2)	PE2 (PATHFit 2)
		Total No. of Units			24 [2]	

2nd semester

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	GEM	Life and Works of Rizal	3	0	3	none
	CBME2	Strategic Management	3	0	3	CBME 1
	Actg 5	Intermediate Accounting 3	3	0	3	Actg 4
	Actg 6	Cost Accounting and Control	3	0	3	Actg 4
	BComp 2	Accounting Information System	2	1	3	BComp 1
	BL 1	Law on Obligations and Contracts	3	0	3	Mgt 2
	Adv Actg 1	Accounting for Special Transactions	3	0	3	Actg 4
	PE4 (PATHFit 4)	Sports	(2)	0	(2)	PE2 (PATHFit 2)
		Total No. of Units			21 [2]	

Summer

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	BComp 3	Statistical Analysis w/ Software Applicationn	2	1	3	BComp 2
	Mngrl Econ	Managerial Economics	3	0	3	Mgt 2
		Total No. of Units			6	

THIRD YEAR

1st semester

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	BL 2	Business Laws and Regulations	3	0	3	BL 1
	Tax 1	Income Taxation	3	0	3	Actg 5
	Actg 7	Strategic Cost Management	3	0	3	Actg 6
	Audit 1	Auditing and Assurance Principles	3	0	3	Actg 5, BComp 2
	Audit 2	Auditing and Assurance: Concepts and Applications 1	3	0	3	Actg 6
	Adv Actg 2	Accounting for Business Combinations	3	0	3	Adv Actg 1
	Actg Elec 1	Human Behavior in Organizations (HBO)	3	0	3	CBME 2
		Total No. of Units			21	

2nd semester

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	BL3	Regulatory Framework and Legal Issues in Business	3	0	3	BL 2
	Tax 2	Business Tax	3	0	3	Tax 1
	Actg 8	Strategic Business Analysis	3	0	3	Actg 7
	Audit 3	Auditing Assurance: Concepts and Applications 2	3	0	3	Audit 1, Audit 2
	Audit 4	Auditing and Assurance: Specialized Industries	3	0	3	Audit 1, Audit 2
	Adv Actg 3	Organizations	3	0	3	Adv Actg 2
	Actg ReMTech	Accounting Research Methods and Techniques	3	0	3	BComp 3
		Total No. of Units			21	

Summer

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	BComp 4	Auditing in a CIS Environment	2	1	3	BComp 3, Audit 1
	Mgt 3	Governance, Business Ethics, Risk Management, and Internal Control	3	0	3	Mngrl Econ
		Total No. of Units			6	

PELAGIO C. LABANG JR.
Education Supervisor II
CHEDRO IV
3/2/23

FOURTH YEAR

1st semester

Grade	Course Code	Course Title	Lec	Lab	Units	Pre requisite
	Actg Elec 2	Valuation Concepts and Methods	3	0	3	Actg 8
	Int Actg 1	Integrative Accounting 1	3	0	3	4th yr standing
	Research 1	Accountancy Research 1	3	0	3	Actg ReMTech
	Actg Elec 3	Updates in Financial Reporting Standards	3	0	3	4th yr standing
	Actg Elec 4	Operations Auditing	3	0	3	Audit 3
		Total No. of Units			15	

2nd semester

Grade	Course Code	Course Title	Lec	Lab	Units	Prerequisite
	Practicum	Accounting Internship	2	4	6	4th year standing
	Int Actg 2	Integrative Accounting 2	3	0	3	4th year standing
	Research 2	Accountancy Research 2	3	0	3	Research 1
		Total No. of Units			12	

NAME		TOTAL NO. OF UNITS	188

DEAN/PROGRAM CHAIR/DATE

EVALUATED BY/DATE