

**Ateneo de Zamboanga University**  
 School of Management and Accountancy  
 Accountancy Department

**RETENTION POLICY – BACHELOR OF SCIENCE IN ACCOUNTANCY**  
 Effective for Incoming Freshmen of School Year 2018 – 19 and thereafter

After admission to the BSA Program, the student, regardless of year level, must maintain good moral character at all times. He/She must adhere to the rules of conduct imposed by Ateneo in its College Student’s Handbook. At the same time, he/she must adhere to the rules, regulations, and policies imposed by the School of Management and Accountancy. He/She shall always act in a manner that will uphold the honor, dignity, and prestige of the Ateneo de Zamboanga University and the Accountancy Program and must meet the following requirements to stay in the program and obtain the corresponding BSA degree:

Minimum GPA (overall and for every semester of study)	<b>2.0</b>
Minimum Final Grade:	
- In Accounting Education Courses:	<b>1.5</b>
ACCAPS 1      Accounting Internship ACCAPS 2      Accounting Thesis ACCIST 1      Accounting Information System ACCIST 2      IT Application Tools in Business ACCLAW 1      Law on Obligations and Contracts ACCLAW 2      Business Laws and Regulations ACCLAW 3      Regulatory Framework and Legal Issues in Business ACCTAX 1      Income Taxation ACCTAX 2      Business Tax BURMET 1      Accounting Research Methods BURMET 2      Statistical Analysis with Software Application BUSANA 1      Management Science BUSECO 1      Managerial Economics BUSECO 2      Economic Development COSMAN 1      Cost Accounting and Control COSMAN 2      Strategic Cost Management COSMAN 3      Strategic Business Analysis FINACC 1      Financial Accounting and Reporting FINACC 2      Conceptual Frameworks and Accounting Standards FINACC 3      Intermediate Accounting 1 FINACC 4      Intermediate Accounting 2 FINACC 5      Intermediate Accounting 3 FINMAN 1      Financial Markets FINMAN 2      Financial Management FINMAN 3      International Business, Trade and Finance GERMIC 1      Governance, Business Ethics, Risk Management and Internal Control	
- In Professional Courses:	<b>1.5</b>
ACCTAX 3      Strategic Tax Management ADVACC 1      Accounting for Specialized Transactions ADVACC 2      Accounting for Business Combinations ADVACC 3      Accounting for Government and Non-profit Organizations AELECT 1      Accounting Electives 1* AELECT 2      Accounting Electives 2*	

AELECT 3    Accounting Electives 3* AELECT 4    Accounting Electives 4* AUDCIS 1    Auditing in CIS Environment EXTAUD 1    Auditing and Assurance Principles EXTAUD 2    Auditing and Assurance: Concepts and Application 1 EXTAUD 3    Auditing and Assurance: Concepts and Application 2 EXTAUD 4    Auditing and Assurance: Specialized Industries FINACC 6    Issues in Financial Reporting INTEGS 1    Integrative Course 1: Financial Accounting and Reporting – 1 INTEGS 2    Integrative Course 2: Financial Accounting and Reporting – 2 INTEGS 3    Integrative Course 3: Advanced Financial Accounting and Reporting INTEGS 4    Integrative Course 4: Management Advisory Services INTEGS 5    Integrative Course 5: Auditing INTEGS 6    Integrative Course 6: Regulatory Framework for Business Transactions INTEGS 7    Integrative Course 7: Taxation	
- In Business Management Education Courses: BUSMAN 106    Operations Management and TQM BUSTRA 1      Strategic Management	<b>1.5</b>
- General Education, FFP/NSTP and PE Courses;	<b>1.0</b>

When the BSA student gets into any of the situation below, the corresponding action will be applied:

<b>SITUATION</b>	<b>ACTION</b>
GPA is less than 2.0.	The student is disqualified to continue in the BSA program and is advised to shift to another course.
Final Grade in any Business Management, Accounting, and General Education Courses, is below the retention grade.	The student is given the chance to retake the said subject and obtain the required final grade. However, the student is only allowed to retake the subject once. The student is allowed only a maximum of three (3) courses to be retaken during his/her entire period of study. In addition, no more than six (6) units of combined General, Business Management, and Accounting Education Courses must have been failed (F) during any semester of his/her study.
Final Grade in any Professional Education Course is 1.0.	The student is given the chance to retake the said subject and meet the required final grade. However, the student is only allowed to retake the subject once. The student is allowed only a maximum of two professional education courses to be retaken during his/her entire period of study.
Final Grade in any Professional Courses is F or WF.	The student is disqualified to continue in the BSA Curriculum and is advised to shift to another course.