

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

**RETENTION POLICY – BACHELOR OF SCIENCE IN INTERNAL AUDITING**

Effective for Incoming Freshmen of School Year 2018 – 19 and thereafter

After admission to the BSIA 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 BSIA degree:

Minimum GPA (overall and for every semester of study)	<b>1.75</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 Accounting and 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*	

BUSTRA 2	Sustainability and Strategic Audit	
FINACC 6	Issues in Financial Reporting	
FORACC 1	Forensic Accounting	
FORACC 2	Fraud Examination: Concepts and Cases	
GERMIC 2	Enterprise Risk Management	
INTAUD 1	Internal Audit and Entity's Control	
INTAUD 2	Internal Audit Engagement	
INTAUD 3	Operations Auditing	
INTAUD 4	Advanced Internal Auditing: External Quality	
- In Business Management Education Courses:		<b>1.5</b>
BUSMAN 106	Operations Management and TQM	
BUSTRA 1	Strategic Management	
- General Education, Religious Studies, FFP/NSTP and PE Courses		<b>1.0</b>

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

<b>SITUATION</b>	<b>ACTION</b>
GPA is less than 1.75	The student is disqualified to continue in the BSIA program and is advised to shift to another course.
Final Grade in any Business Management, and Accounting Education Courses is 1.0.	The student is given the chance to retake the said subject and meet the required final grade.
Final Grade in any Professional Courses is 1.0.	The student is given the chance to retake the said subject and obtain the required final grade.
Final Grade in any Business Management, Accounting Education, and Professional Courses is F or WF.	The student is given the chance to retake the said subject and obtain the required final grade. No more than nine (9) units of combined General, Business Management, Accounting Education, and Professional Courses must have been failed (F) during any semester of his/her study. In addition, the student is allowed only a maximum of two (2) Professional Courses with a final grade of F or WF during his/her entire period of study.
Final Grade in any General Education Courses is F or WF.	The student is given the chance to retake within one school year the said subject and obtain the required final grade. In addition, no more than three (3) units of General Education Courses must have been failed during any semester of his/her study.