



**BACHELOR OF SCIENCE IN INTERNAL AUDITING**  
**(Regular Program)**  
*(based on CMO No. 29 s. 2017)*

FIRST YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
GE-US	Understanding the Self	3			LIT1	Poetry	3		
GE-PH	Readings in Philippine History	3			GE – PC	Purposive Communication	3		
GE-E	Ethics	3			RIZAL	Rizal's Life and Works	3		
FIL1	Kontekstwalisadong Komunikasyon sa Filipino	3			FIL2	Filipino sa Iba't Ibang Disiplina	3		
GE – MM	Mathematics in the Modern World	3			GE – CW	The Contemporary World	3		
GE – AA	Art Appreciation	3			AEIA6	Managerial Economics	3		
GE – ST	Science, Technology & Society	3			PE 12	Fitness Exercise (FE)	2		PE 11
PE 11	Movement Enhancement (ME)	2			NSTP 2	National Service Training Program 2	3		NSTP 1
NSTP 1	National Service Training Program 1	3			<b>TOTAL</b>		<b>23</b>		
<b>TOTAL</b>		<b>26</b>							

SECOND YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
AEIA3	Financial Markets	3			PrE1	Forensic Accounting	3		
AEIA1	Financial Accounting and Reporting	6			AEIA10	Income Tax	6		
AEIA4	Financial Management	3			AEIA8	Cost Accounting & Control	3		
AEIA13	Intermediate Accounting 1	6			AEIA18	Intermediate Accounting 2	6		AEIA13
AEIA7	Law on Obligations and Contracts	3			AEIA5	Conceptual Framework and Accounting Standards	3		AEIA1
PrE1	Auditing in a CIS Environment	3			AEIA12	Business Laws and Regulation Management	3		AEIA7
PE 21	Physical Activities Towards Health & Fitness (PATH-Fit) 1 (Dance, Sports, Outdoor & Adventure Activities)	2		PE 12	PE 22	Physical Activities Towards Health & Fitness (PATH-Fit) 2 (Dance, Sports, Outdoor & Adventure Activities)	2		PE 21
<b>TOTAL</b>		<b>26</b>			<b>TOTAL</b>		<b>26</b>		

THIRD YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
AEIA19	Management Science	3			AEIA23	Accounting Information System	3		
AEIA20	Business Tax	3		AEIA10	AEIA24	Internal Auditing Research	3		AEIA21
PrE2	Fraud Examination: Concepts and Cases	3		PrE1	AEIA14	IT Application Tools and Business	3		
AEIA15	Regulatory Framework and Legal Issues in Business	3		AEIA12	AEIA2	International Business and Trade	3		
PrE3	Internal Audit and Entity's Control	3			PrE4	Internal Audit Engagements	3		PrE3
AEIA11	Strategic Cost Management	3		AEIA8	PrE8	Enterprise Risk Management	3		
AEIA21	Accounting Research Method	3			PrE5	Operations Auditing	3		
AEIA22	Statistical Analysis with Software Application	3			AEIA25	Intermediate Accounting 3	3		AEIA18
PrE2	Project Management	3			BMEC1	Strategic Management	3		
<b>TOTAL</b>		<b>27</b>			<b>TOTAL</b>		<b>27</b>		

FOURTH YEAR									
First Semester				Second Semester					
Course Code	Descriptive Title	Units		Pre-requisite/ Co-requisite	Course Code	Descriptive Title	Units		Prerequisite/ Co-requisite
		L E C	L A B				L E C	L A B	
AEIA9	Economic Development	3			AEIA26	Internal Auditing Internship (600 hours)	6		Senior Status
AEIA16	Governance, Business Ethics, Risk Management, and Internal Control	3			<b>TOTAL</b>		<b>6</b>		
PrE7	Sustainability and Strategic Audit	3							
AEIA17	Strategic Business Analysis	3							
PrE6	Advanced Internal Auditing: External Quality	3		PrE4					
BMEC2	Operational Management (TQM)	3							
<b>TOTAL</b>		<b>18</b>							

**Note: For Non-ABM graduates, the following bridging courses are required:**

Description	Units
Fundamentals of Accounting	3
Principles of Management	3
Principles of Marketing	3
Business Finance	3
<b>TOTAL</b>	<b>12 units</b>