

Policy No:	ACA-POL-0040
Policy Title:	Accountancy Bridging Program
Implementation Procedure:	
Date of Issuance:	May 2015
Effectivity:	AY 2015 onwards
Page Number:	Three (3)
Office of Origin: (Policy Expert)	Office of the Vice President for Academic Affairs College of the Business Administration and Accountancy
"Supersedes" Notification:	None
Purpose of Policy:	This Accountancy Bridging Program allows students who are graduates of the following related courses such as Management Accounting, Accounting Technology or Financial Accounting, to enroll in the Colegio's BS Accountancy program.
Detailed Policy Statement:	<p>Admission / Evaluation</p> <ol style="list-style-type: none"> Students who intend to enroll in the program must submit their transcript of records or certified true copy of their grades as a proof that they are graduates or at least graduating from other schools, colleges or universities. This is to be submitted to and evaluated by the Registrar's Office. This aims to establish that they must be a second course/degree takers and not as an undergraduate transferee here in the Colegio. As per Registrar's Guidebook in reference with the Catholic Educational Association of the Philippines, college graduates applying for a second degree in another tertiary institution are subject to the same requirements for transferees. The general practice of schools is to credit all general education requirements. The remaining subjects that need to be taken would be major subjects and those that are required by the institution. After processing by the Registrar's Office, students will have to enlist themselves to the College of Business Administration and Accountancy (CBAA) office for their scheduled orientation proper to the program. The academic retention policies and guidelines of the BS Accountancy (BSA) Program of the Colegio will be discussed to them during their orientation. Also, the students will be informed of their diagnostic examination schedule. The diagnostic examination aims to assess and evaluate the students' capabilities in the said areas of the CPA board examination. The diagnostic examination will be a whole day activity that will tests incoming BS Accountancy students in the selected areas such as: <ol style="list-style-type: none"> Theory of Accounts Practical Accounting 1 Practical Accounting 2 Management Advisory Services Business Law Taxation The diagnostic examination fee must be paid at the Finance Office and secure receipt that will serve as the students' permit to take the diagnostic examination. The diagnostic examination results are evaluated by the Accountancy Department Chair and by the Dean, as approved by the Vice-President for Academic Affairs. Upon completion of the above requirements, the CBAA Office will post the names of the official students eligible to enroll in the said program. Students who are eligible may pay their reservation fee as a means to reserve their slot in the Program (prior to the actual enrollment of the Colegio). This reservation fee will eventually be part of their tuition fee once they will actually enroll. <p>Academic Requirements:</p> <ol style="list-style-type: none"> Incoming BSA students (Second coursers) are given the 5th year level status in the Colegio. Student's must strictly observe the 52-units completion of the program and must strictly adhere to the pre-requisite policies of the subjects.

First Semester		
Course Code	Course Description	Units
Econ103	Basic Macroeconomics	3
Corgov	Corporate Governance	3
Elec 105	Foreign Language / World Culture	3
Acctg 118	Auditing in a CIS Environment	3
Acctg 405	Accounting for Governmental Entity...	3
Acctg 302	Assurance Principles, Professional Ethics, & Good Governance	6
Acctg 407	Synthesis	1
	TOTAL	22
Second Semester		
Course Code	Course Description	Units
Acctg 402	Applied Auditing	6
AR1	Accounting Review: Theory of Accounts	3
AR2	Accounting Review: Practical Accounting 1	3
AR3	Accounting Review: Management Advisory Services	3
AR4	Accounting Review: Practical Accounting 2	3
AR5	Accounting Review: Auditing Theory	3
AR7	Accounting Review: Business Law	1.5
AR8	Accounting Review: Taxation	1.5
	TOTAL	24
Summer		
Course Code	Course Description	Units
AR6	Accounting Review: Auditing Problems	3
Acctg303	Internship	3
	Total	6
	GRAND TOTAL	52

c. As per the Colegio’s Collegiate Handbook page 25 outline 4.1 & 4.2, Courses taken and completed without satisfying the prescribed prerequisites shall not be given credit; a student who receives a grade of “INC” (incomplete) for a prerequisite course shall not be allowed to take its advance courses.

d. All 5th year BSA students will have a zero-based grading system in their Accounting subjects, as followed in the approved BSA retention policy. In order for the students to get 75% passing rate, the student shall have a raw score of 75 points out of the total 100 points. Zero-based grading system for Accounting Review Courses shall be as follows:

i. Quizzes / Evaluation for Midterms	: 10%
ii. Quizzes / Evaluation for Finals	: 10%
iii. First Preboard Examination (for Midterms)	: 30%
iv. Final Preboard Examination (for Finals)	: 50%
TOTAL	: 100%

e. Students who failed to meet a grade of 75% in their said accounting subjects must re-enroll the subject until they satisfactorily pass the subject.

f. As per the Colegio’s Collegiate Handbook page 25 under the section cross-enrollment, students who opt to cross enroll back subjects / failed subjects is discouraged and shall be subject to institutional policies, rules and regulations.

g. As regards to Graduation Honors, second courses would not be eligible to this category since as per Collegiate Handbook page 34 specifically outline 8.4.1.1, a student has completed at least 75% of the number of units required in the course of the Colegio.

h. Lastly, the student shall abide with all related and applicable policies and procedures as stated in the Collegiate Handbook

Applicability:	Dean, Program / Area Chair, Faculty Members, Students
Prepared by	College of Business Administration and Accountancy : Accountancy and Financial Management Area

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Policy Approval Authority:	_____ Fr. Juan Ponce, O.P. Vice President for Academic Affairs
Related Policies or References	None
Definition:	None