



**BACHELOR OF SCIENCE IN INTERNAL AUDITING**  
*(based on CMO No. 29 s. 2017)*  
 Effective Academic Year 2022 - 2023

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			GE-PEd	Peace Education	3		
GE-IPEd	Indigenous People Education	3			GE-PC	Purposive Communication	3		
GE-MM	Mathematics in the Modern World	3			AEIA2	IT Application Tools in Business	2	1	
GE-ST	Science, Technology & Society	3			AEIA3	Conceptual Framework and Accounting Standards	3		BRDG1
GE-LITE	Living in the IT Era	3			AEIA4	Financial Accounting and Reporting	3		BRDG1
AEIA1	Managerial Economics	3			PrE1	Enterprise Risk Management	3		
BMEC1	Strategic Management	3			Entrep	Entrepreneurship	3		
PE 11	Movement Enhancement (ME)	2			PE 12	Fitness Exercise (FE)	2		
NSTP 1	National Service Training Program 1	3			NSTP 2	National Service Training Program 2	3		NSTP 1
<b>TOTAL</b>		<b>26</b>			<b>TOTAL</b>		<b>26</b>		

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	
AEIA5	Cost Accounting and Control	3			AEIA9	Strategic Cost Management	3		AEIA5
AEIA6	Financial Markets	3			AEIA10	Income Taxation	6		
AEIA7	Intermediate Accounting 1	6		AEIA4	AEIA11	Intermediate Accounting 2	6		AEIA7
AEIA8	Law on Obligations and Contracts	3			AEIA12	Business Laws and Regulations	3		AEIA8
PrE2	Internal Audit and Entity's Control	3			PrE3	Internal Audit Engagements	3		PrE2
GE-AA	Art Appreciation	3			GE-RIZAL	Rizal's Life and Works	3		
GE-PH	Readings in Philippine History	3			PE 22	Physical Activities Towards Health & Fitness (PATH-Fit) 2 (Dance, Sports, Outdoor & Adventure Activities)	2		PE 21
PE 21	Physical Activities Towards Health & Fitness (PATH-Fit) 1 (Dance, Sports, Outdoor & Adventure Activities)	2			<b>TOTAL</b>		<b>26</b>		
<b>TOTAL</b>		<b>26</b>							

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	
AEIA13	Regulatory Framework and Legal Issues in Business	3		AEIA12	AEIA18	Accounting Information System	2	1	
AEIA14	Business Tax	3		AEIA10	AEIA19	Economic Development	3		
AEIA15	Governance, Business Ethics, Risk Management, and Internal Control	3			AEIA20	Management Science	3		
AEIA16	Financial Management	3			AEIA21	International Business and Trade	3		
AEIA17	Intermediate Accounting 3	3		AEIA11	AEIA22	Strategic Business Analysis	3		
PrE4	Forensic Accounting	3		PrE2	PrE7	Fraud Examination: Concepts and Cases	3		
PrE5	Operations Auditing	3			PrEE1	Project Management	3		
PrE6	Advanced Internal Auditing: External Quality	3		PrE3	PrEE2	Auditing in CIS Environment	3		PrE2
GE-CW	The Contemporary World	3			GE-E	Ethics	3		
<b>TOTAL</b>		<b>27</b>			<b>TOTAL</b>		<b>27</b>		

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	
AEIA23	Statistical Analysis with Software Application	2	1		AEIA25	Internal Auditing Research	3		AEIA23 & AEIA24
AEIA24	Accounting Research Methods	3			AEIA26	Internal Auditing Internship (400 hours)	6		All courses until 4 <sup>th</sup> Year (1 <sup>st</sup> Semester)
BMEC2	Operations Management and TQM	3			<b>TOTAL</b>		<b>9</b>		
PrE8	Sustainability and Strategic Audit	3							
<b>TOTAL</b>		<b>12</b>							

**Note: For Non-ABM graduates, the following bridging courses should be taken in the First Year:**

Course Code	Description	Units	
BRDG1	Fundamentals of Accounting and Finance	3	1 <sup>st</sup> Semester
BRDG2	Introduction to Marketing and Management	3	2 <sup>nd</sup> Semester
<b>TOTAL</b>		<b>6</b>	

**Note: NCIII Bookkeeping and completed academic units of courses until Fourth Year (First Semester) are requirements before taking Internship**