

**HOLY ANGEL UNIVERSITY**  
**SCHOOL OF BUSINESS AND ACCOUNTANCY**  
**BACHELOR OF SCIENCE IN INTERNAL AUDITING**  
Program Code: IntAuditing

Course Code	Course Title	LEC HRS	LAB HRS	CREDIT UNITS	PREREQUISITES / COREQUISITES
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**FIRST YEAR, FIRST SEMESTER**

4READPHILHIS	Readings in Philippine History	3	0	3	None
4UNDERSELF	Understanding the Self	3	0	3	None
FUNACCTG	Fundamentals of Accounting	6	0	6	None
FINMARKETS	Financial Markets	3	0	3	None
4FYE1	Big History 1: Big Bang to the Future	3	0	3	None
THEOLOGY101	Theological Foundations: Judeo-Christian Tradition and Sacred Scriptures	3	0	3	None
7PE1	PE 1 - Movement Enhancement	2	0	2	None
LTS1	Literacy Training Services 1	0	3	3	None
<b>TOTAL</b>		<b>23</b>	<b>3</b>	<b>26</b>	

**FIRST YEAR, SECOND SEMESTER**

1PURCOMM	Purposive Communication	3	0	3	None
2MATHMWORLD	Mathematics in the Modern World	3	0	3	None
FINMGMTACT	Financial Management for Accountants	3	0	3	FINMARKETS
MANECON	Managerial Economics	3	0	3	None
PACOAC	Partnership and Corporation Accounting	3	0	3	FUNACCTG
4FYE2	Big History 2: Looking through the Lens of Big History	3	0	3	4FYE1
THEOLOGY102	Special Issues in Catholic Theology	3	0	3	THEOLOGY101
7PE2	PE 2 - Fitness Exercise	2	0	2	7PE1
LTS2	Literacy Training Services 2	0	3	3	LTS1
<b>TOTAL</b>		<b>23</b>	<b>3</b>	<b>26</b>	

**SECOND YEAR, FIRST SEMESTER**

4RIZAL	Life and Works of Rizal	3	0	3	None
CFRAMEWORK	Conceptual Framework, Accounting Standards and Financial Accounting and Reporting Part 1	6	0	6	PACOAC
ECONDEV	Economic Development	3	0	3	MANECON
INCOMETAX	Income Taxation	3	0	3	2nd Year Standing
OBLICONLAW	Law on Obligations and Contracts	3	0	3	None
MGTSCIENCE	Management Science (1B)	2	1	3	2MATHMWORLD
THEOLOGY103	Christian Spirituality in the Contemporary World	3	0	3	THEOLOGY102
7PE3	PE 3 - Physical Activities towards Health and Fitness 1	2	0	2	7PE2
<b>TOTAL</b>		<b>25</b>	<b>1</b>	<b>26</b>	

**SECOND YEAR, SECOND SEMESTER**

STATCALYSIS	Statistical Analysis with Software Application	2	1	3	MGTSCIENCE
4CONWORLD	The Contemporary World	3	0	3	None
9STS	Science, Technology and Society	3	0	3	None
INTACCTG1	Intermediate Accounting 1 (Financial Accounting and Reporting Part 1)	6	0	6	CFRAMEWORK
ACCTCOSTCON	Cost Accounting and Control	3	0	3	PACOAC
BUSTAX	Business Taxation	3	0	3	INCOMETAX
ITAPPTOOLS	IT Application Tools in Business	0	3	3	2nd Year Standing
7PE4	PE 4 - Physical Activities towards Health and Fitness 2	2	0	2	7PE3
<b>TOTAL</b>		<b>22</b>	<b>4</b>	<b>26</b>	

**THIRD YEAR, FIRST SEMESTER**

OPMANTQM	Operations Management and Total Quality Management (1B)	2	1	3	3rd Year Standing
1LIT12	Great Books	3	0	3	None
ACCTSPTRANS	Accounting for Special Transactions	3	0	3	3rd Year Standing
STRCOSTMAN	Strategic Cost Management	3	0	3	ACCTCOSTCON
ACCTINFOSYS	Accounting Information System	0	3	3	ITAPPTOOLS
BUSLAWREG	Business Laws and Regulations	3	0	3	OBLICONLAW
INTACCTG2	Intermediate Accounting 2 (Financial Accounting and Reporting Part 3)	3	0	3	INTACCTG1
AAPRINCIPLES	Internal Auditing (Auditing and Assurance Principles)	3	0	3	3rd Year Standing
INTBUSTRADE	International Business and Trade	3	0	3	3rd Year Standing
<b>TOTAL</b>		<b>23</b>	<b>4</b>	<b>27</b>	

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<b>THIRD YEAR, SECOND SEMESTER</b>					
FORENSACCTG	Forensic Accounting	3	0	3	INTACCTG2
SUSTRAUDIT	Sustainability and Strategic Audit	3	0	3	AAPRINCIPLES
ACCTRESMETH	Accounting Research Methods	3	0	3	3rd Year Standing
GOVERNANCE	Governance, Business Ethics, Risk Management and Internal Control	3	0	3	3rd Year Standing
MAACCTBCOMBS	Accounting for Business Combinations	3	0	3	ACCTSPTRANS
INTAUDENGAGE	Internal Audit Engagements	3	0	3	AAPRINCIPLES
REGFRAMEW	Regulatory Framework and Legal Issues in Business	3	0	3	BUSLAWREG
4ARTAPP	Art Appreciation	3	0	3	None
HUMBEHORG	Human Behavior in Organizations	3	0	3	3rd Year Standing
<b>TOTAL</b>		<b>27</b>	<b>0</b>	<b>27</b>	

**FOURTH YEAR, FIRST SEMESTER**

4ETHICS	Ethics	3	0	3	None
QUALITYAUDIT	Advanced Internal Auditing: External Quality	3	0	3	INTAUDENGAGE
FRAUDEXAM	Fraud Examination: Concepts and Cases	3	0	3	FORENSACCTG
INTACCTG3	Intermediate Accounting 3 ( Financial Accounting Review and Related Topics )	3	0	3	INTACCTG2
IAAUDCISENVI	Auditing in CIS Environment	3	0	3	ACCTINFOSYS
ENTRISKMGMT	Enterprise Risk Management	3	0	3	FINMGMTACT
STRATBUSANA	Strategic Business Analysis	3	0	3	4th Year Standing
STRATMGMT	Strategic Management	3	0	3	3rd Year Standing
PROJMGMT	Project Management	3	0	3	HUMBEHORG
<b>TOTAL</b>		<b>27</b>	<b>0</b>	<b>27</b>	

**FOURTH YEAR, SECOND SEMESTER**

OPERAUDIT	Operations Auditing	3	0	3	AAPRINCIPLES
INTAUDRESEARCH	Internal Auditing Research	3	0	3	4th Year Standing, ACCTRESMETH, Co- req: INTAUDINTERN
INTAUDINTERN	Internal Auditing Internship (400 hours)	0	0	6	4th Year Standing, Co- req: INTAUDRESEARCH
<b>TOTAL</b>		<b>6</b>	<b>0</b>	<b>12</b>	

*\*Note: In no instance should a student be allowed to enroll in more than twelve (12) units in this term.*

**PROGRAM TOTAL**

**197**

**IMPORTANT:**

Registration in any subject is allowed only upon passing the prerequisite(s) of the said subject, if any.  
A subject enrolled in violation of this rule will not be given any credit regardless of the grade obtained.

**NOTE:**

This curriculum is based on requirements specified by Commission on Higher Education (CHED) Memorandum Order No. 29, series of 2017: Revised Policies, Standards and Guidelines for the Bachelor of Science in Internal Auditing (BSIA) Program.