

## **Anticipated Questions relating to the Student Performance Contract:**

### **1. *What are the differences among the three programs: BS Accountancy, BS Accounting Information System and BS Management Accounting?***

While all programs are anchored on core accounting, business, and general education courses, each program offers a course of study unique and relevant to each accounting specialization.

The BSc Accountancy (BSA) program offers a wide array of courses on external financial statements assurance and audit services. BSA graduates are expected to take the licensure examination for certified public accountants administered by the Board of Accountancy (Philippines) and other international accounting certifications (e.g., ACCA).

On the other hand, the BS Management Accounting (BSMA) program is focused on corporate accounting and controllership. BSMA graduates are expected to take the Certified Management Accountant (CMA) examination administered by the Institute of Management Accountants (USA and Australia).

Finally, the BSc Accounting Information System's (BSAIS) program is geared towards a career in information systems audit and information technology governance with a foundation on accounting information systems. BSAIS graduates are expected to take the Certified Information Systems Auditor (CISA) examination administered by ISACA (USA), the international professional organization of information technology governance professionals.

With the breadth and depth offered by the specialized and general courses respectively, graduates of the UST AMV College of Accountancy are expected to become lifelong learners and leaders regardless of specialization.

### **2. *What happens when a student incurs failure during the first year?***

As a rule, the University has a debarment policy applicable to students who incur failures corresponding to 9 units or the equivalent of one-half of their load (for students who did not take the full regular load).

However, freshmen in their first term in the University are exempted from this rule. A student who in his/her first term in the University and who incurs failures corresponding to nine units or more will be allowed to be readmitted in the succeeding term on a probationary basis.

The probationary basis will allow the student to clear all his/her deficiencies until the succeeding special term. Failure to clear the deficiencies and/or incurring additional

deficiencies in the second term will exclude the student on probation from admission to the second curriculum year.

Moreover, any student who incurs a failure during the first curriculum years, subject to the debarment policy as stated, cannot anymore proceed to the BS Accountancy Program and may shift to either the BSMA or BSAIS.

**3. What happens when a student accumulates uncleared deficiency of 9 units at the end of the first curriculum year and thereafter?**

The debarment policy of the University will apply as discussed above.

**4. *What is an uncleared deficiency?***

Uncleared deficiency pertains to an instance of failure in a course which is still to be removed through retaking and passing the said course.

For example, if in the first term of his/her first year, a student incurs a failure in a three-unit course then the student's deficiency is three units at the end of the first term.

If in the succeeding (second) term, the same student retakes the same course and still incurs a failure, his/her deficiency becomes six units. As a rule, uncleared deficiencies are counted by instance and not by course.

**5. *Will a student who does not have a failure during the first and second years have the option to be retained in the BS Accountancy or shift to BSAIS or BSMA?***

A student without failure for the first and second years will be retained in the BSA program if s/he has a grade of 2.50 or better in all accounting, finance, law, and taxation courses. A student who did not incur failures but did not meet the grade requirements may be allowed to proceed to the BSA program subject to availability of slots.

A student may shift to another program if s/he is qualified in the classification requirements of his/her target program provided in the student performance contract.

**6. *When a student incurs a grade of 2.50 or better in all courses of Accounting, Law and Tax, during the first two curriculum years, does she enjoy the option of being retained in the BSA or shift to BSMA or BSAIS?***

Yes, the student may be retained in the BSA program provided s/he did not incur failures in any of the courses. S/he may also shift to the BSMA or BSAIS programs.

**7. Can a student shift to and from any of the Accounting programs during the first and second years?**

Yes, provided that all classification requirements are met. However, courses in the first and second years across the three programs are common. It is more efficient if the student will wait for the classification process (at the end of the second year) if s/he considers shifting to another program.

**8. Will a student retained in or shifted to BS Accountancy be subjected to further grade requirements?**

Yes, the debarment policy will still apply to all students across all programs. The debarment policy of the University does not allow his/her admission during the subsequent term when the accumulated uncleared deficiency is at least 9 units. Fourth year students, however, are not anymore subject to debarment.

**9. Are there also grade requirements for students in the BSMA or BSAIS?**

Yes, the debarment policy will still apply to all students across the program.

**10. Can a student who finished BSMA or BSAIS proceed to BS Accountancy for a second degree?**

Yes, this will be considered as a second-degree application covered by the student handbook (PPS No. 1009a). Furthermore, the 2.50 grade requirement during the first two curriculum years of the graduate shall still apply.