

Excerpt from the Bachelor of Science in Accountancy curriculum

UP Cebu  
School of Management

#### Retention Policy of the Bachelor of Science in Accountancy

To be retained in the program, a student must maintain a GWA of 2.5 or better in all courses taken in the UP System and must maintain a grade of 2.0 or better in BA 99.1, BA 99.2, BA 114.1 and BA 114.2.

Assessment of GWAs shall be done every end of the academic year.

In addition, students will be required to pass an Annual Comprehensive Examination (ACE) starting in their third year. The ACE will assess students' mastery of key accounting, taxation, and auditing concepts, and ensures that only students who demonstrate sufficient proficiency can advance in the program.