

PROGRAMS

Bachelor of Science in Management Accounting (BSMA)

Academic Year 2018 – 2019

Reference CMOs: CMO No. 28, s.2017, CMO 4, s.2018 and CMO 20, s. 2013

Curriculum Description

The Bachelor of Science in Management Accounting program provides general accounting education to students wanting to pursue a professional career in management accounting. This prepares students in various careers which involve partnering in management decision-making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy.

Program Objectives

To produce accounting professionals who:

1. Resolve business issues and problems with a global and strategic perspective using knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, accounting and control, taxation and accounting information systems.
2. Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies.
3. Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.
4. Apply knowledge and skills that will successfully respond to various types of assessments (including professional licensure and certifications).
5. Confidently maintain a commitment to good corporate citizenship social responsibility and ethical practice in performing functions as an accountant.

Program Outcomes

Students of BS Management Accounting should be able to:

1. Record financial transactions in compliance with generally accepted accounting and reporting and reporting standards (both global and local) for sole proprietorships, partnerships, corporations, government and not-for-profit organizations.
2. Prepare management accounting reports such as budgets and business plans using appropriate framework.
3. Prepare individual and corporate income tax returns and basic tax planning in compliance with legislations and regulations.
4. Perform cost-benefit analysis for management decisions.
5. Design and implement a management control system and performance system.
6. Communicate effectively the results of financial analysis.
7. Design an appropriate research plan.
8. Prepare a critical review of related literature.
9. Analyze results of study and discuss implications and contributions to body of knowledge.

10. Present findings and conclusions of the study.
11. Communicate effectively the recommendations.
12. Customize accounting software to a particular business entity.
13. Develop a financial model using spreadsheet software.
14. Perform accounting-related work in actual workplace based on pre-set standards.
15. Promote adherence to legitimate and acceptable ethical objectives of an organization.
16. Communicate limitations or other constraints that would preclude responsible judgment or successful performance of an activity such as in the practicum or on-the-job training.

CURRICULUM
Bachelor of Science in Management Accounting (BSMA)
 Academic Year 2018 – 2019

Reference CMOs: CMO No. 28, s.2017, CMO 4, s.2018 and CMO 20, s. 2013

| FIRST YEAR | | | | | | |
|-----------------------|---|-----------|-----------|----------|-----------------|----------------|
| FIRST SEMESTER | | | | | | |
| Course Code | Course Title | Units | Hour/s | | Pre-Requisite/s | Co-Requisite/s |
| | | | Lec | lab | | |
| GEd 101 | Understanding the Self | 3 | 3 | | | |
| GEd 105 | Readings in Philippine History | 3 | 3 | | | |
| GEd 102 | Mathematics in the Modern World | 3 | 3 | | | |
| ACC 101 | Financial Accounting and Reporting 1 | 6 | 6 | | | |
| MGT 303 | Operations Management and TQM | 3 | 3 | | | |
| MGT 207 | Human Behavior in Organizations | 3 | 3 | | | |
| NSTP 111 | National Service Training Program 1 | 3 | 3 | | | |
| PE 101 | Physical Fitness, Gymnastics and Aerobics | 2 | 2 | | | |
| | Total | 26 | 26 | 0 | | |

| FIRST YEAR | | | | | | |
|------------------------|--------------------------------------|-----------|-----------|-----|-----------------|----------------|
| SECOND SEMESTER | | | | | | |
| Course Code | Course Title | Units | Hour/s | | Pre-Requisite/s | Co-Requisite/s |
| | | | Lec | lab | | |
| GEd 104 | The Contemporary World | 3 | 3 | | | |
| FILI 102 | Filipino sa Iba't-ibang Disiplina | 3 | 3 | | | |
| GEd 107 | Ethics | 3 | 3 | | | |
| ACC 102 | Financial Accounting and Reporting 2 | 6 | 6 | | ACC 101 | |
| ECO 310 | Economic Development | 3 | 3 | | | |
| MGT 406 | Strategic Management | 3 | 3 | | | |
| NSTP 121 | National Service Training Program 2 | 3 | 3 | | NSTP 111 | |
| PE 102 | Rhythmic Activities | 2 | 2 | | PE 101 | |
| | Total | 26 | 26 | | | |

| SECOND YEAR | | | | | | |
|-----------------------|--|-------|--------|-----|-----------------|----------------|
| FIRST SEMESTER | | | | | | |
| Course Code | Course Title | Units | Hour/s | | Pre-Requisite/s | Co-Requisite/s |
| | | | Lec | lab | | |
| GEd 108 | Art Appreciation | 3 | 3 | | | |
| FILI 101 | Kontekswalisadong Komunikasyon sa Filipino | 3 | 3 | | | |
| IT 101 | IT Application Tools in Business | 3 | 2 | 3 | | |
| ACC 203 | Conceptual Framework and Accounting | 3 | 3 | | ACC 102 | |

| | | | | | | |
|----------------|---|-----------|-----------|----------|---------|--|
| | Standards | | | | | |
| ACC 204 | Cost Accounting and Control | 3 | 3 | | ACC 102 | |
| LAW 201 | Law on Obligations and Contracts | 3 | 3 | | | |
| MGT 208 | Management Science | 3 | 3 | | GEd 102 | |
| MGT 209 | Governance, Business Ethics, Risk Management and Internal Control | 3 | 3 | | GEd 107 | |
| PE 103 | Individual and Dual Sports | 2 | 2 | | PE 101 | |
| | Total | 26 | 25 | 3 | | |

| SECOND YEAR | | | | | | |
|-----------------|----------------------------------|-----------|-----------|-----|--------------------|----------------|
| SECOND SEMESTER | | | | | | |
| Course Code | Course Title | Units | Hour/s | | Pre-Requisite/s | Co-Requisite/s |
| | | | Lec | lab | | |
| GEd 103 | Life and Works of Rizal | 3 | 3 | | | |
| GEd 106 | Purposive Communication | 3 | 3 | | | |
| GEd 109 | Science, Technology, and Society | 3 | 3 | | | |
| ACC 205 | Intermediate Accounting 1 | 6 | 6 | | ACC 203 | |
| ACC 206 | Strategic Cost Management | 3 | 3 | | ACC 204 | |
| ACC 207 | Accounting Information System | 3 | 2 | 3 | ACC 101, IT 101 | |
| LAW 202 | Law on Business Organizations | 3 | 3 | | LAW 201 | |
| PE 104 | Team Sports | 2 | 2 | | PE 101 | |
| | Total | 26 | 25 | | | |

| THIRD YEAR | | | | | | |
|-----------------|---|-----------|-----------|----------|---------------------|----------------|
| FIRST SEMESTER | | | | | | |
| Course Code | Course Title | Units | Hour/s | | Pre-Requisite/s | Co-Requisite/s |
| | | | Lec | lab | | |
| LITR 102 | ASEAN Literature | 3 | 3 | | | |
| ACC 308 | Strategic Business Analysis | 3 | 3 | | ACC 206, MGT 406 | |
| ACC 309 | Intermediate Accounting 2 | 3 | 3 | | ACC 205 | |
| MGT 101 | Human Resource Management | 3 | 3 | | | |
| TAX 301 | Income Taxation | 3 | 3 | | | |
| ACC 311 | Accounting for Special Transactions and Business Combinations | 6 | 6 | | ACC 205, ACC 204 | |
| ECO 307 | Managerial Economics | 3 | 3 | | | |
| STS 301 | Statistical Analysis with Software Application | 3 | 2 | 3 | GEd 102 | |
| | Total | 27 | 26 | 3 | | |

| THIRD YEAR | | | | | | |
|-----------------|--|-------|--------|-----|---------------------|----------------|
| SECOND SEMESTER | | | | | | |
| Course Code | Course Title | Units | Hour/s | | Pre-Requisite/s | Co-Requisite/s |
| | | | Lec | lab | | |
| ACC 312 | Accounting for Government and Non-profit Organizations | 3 | 3 | | ACC 311 | |
| OM 303 | Project Management | 3 | 3 | | ACC 308, MGT 303 | |
| MAC 302 | Management Reporting | 3 | 3 | | ACC 308 | |

| | | | | | | |
|----------------|---|-----------|-----------|--|---|--|
| MAC 303 | Research Methods Applied in Management Accounting | 3 | 3 | | STS 301, ACC 311, TAX 301, ACC 309, ACC 308 | |
| TAX 302 | Business and Transfer Taxes | 3 | 3 | | TAX 301 | |
| FM 101 | Financial Management | 3 | 3 | | | |
| MAC 301 | Sustainability and Strategic Audit | 3 | 3 | | ACC 308, ACC 309 | |
| RFB 301 | Regulatory Framework and Legal Issues in Business | 3 | 3 | | TAX 301, LAW 202 | |
| | Total | 24 | 24 | | | |

FOURTH YEAR

FIRST SEMESTER

| Course Code | Course Title | Units | Hour/s | | Pre-Requisite/s | Co-Requisite/s |
|----------------|---|----------|--------|-----|------------------|----------------|
| | | | Lec | lab | | |
| MAC 405 | Management Accounting Internship (400hrs) | 6 | | | Regular Standing | |
| MAC 404 | Management Accounting Thesis Writing | 3 | 3 | | MAC 303 | |
| | Total | 9 | | | | |

FOURTH YEAR

FIRST SEMESTER

| Course Code | Course Title | Units | Hour/s | | Pre-Requisite/s | Co-Requisite/s |
|----------------|---|-----------|-----------|-----|-----------------|----------------|
| | | | Lec | lab | | |
| MGT 410 | Valuation Concepts and Methods | 3 | 3 | | | |
| MAC 406 | Performance Management Systems | 3 | 3 | | MGT 101 | |
| MGT 304 | International Business and Trade | 3 | 3 | | | |
| FM 415 | Financial Markets | 3 | 3 | | FM 101 | |
| MAC 407 | Management Accounting Refresher with Comprehensive Exam | 6 | 6 | | MGT 406 | |
| MAC 408 | Strategic Tax Management | 3 | 3 | | TAX 302 | |
| | Total | 21 | 21 | | | |