



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

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 Components

Courses	Units	Total
A. General Education Courses (CMO 20, s. 2013; CMO 4, s.2018)		36
B. National Service Training Program (NSTP)		6
C. Physical Education (PE) Courses		8
D. Common Business and Management Education Courses		6
Operations Management and TQM	3	
Strategic Management	3	
E. Core Accounting Education Courses		90
Management Science	3	
Strategic Cost Management	3	
Financial Markets	3	
Financial Management	3	
Strategic Business Analysis	3	
Governance, Business Ethics, Risk Management and Internal Control	3	
Managerial Economics	3	
Economic Development	3	
International Business and Trade	3	
Financial Accounting and Reporting 1	6	
Financial Accounting and Reporting 2	6	
Conceptual Framework and Accounting Standards	3	
Intermediate Accounting 1	6	
Intermediate Accounting 2	3	
Cost Accounting and Control	3	
Income Taxation	3	
Business and Transfer Taxes	3	
Law on Obligations and Contracts	3	
Law on Business Organizations	3	
Regulatory Framework and Legal Issues in Business	3	
Statistical Analysis with Software Application	3	
Research Methods Applied in Management Accounting	3	
Management Accounting Thesis Writing	3	
Management Accounting Internship (400 hrs)	6	
Accounting Information System	3	
IT Application Tools in Business	3	
F. Cognates/Major/Professional Courses		39
Sustainability and Strategic Audit	3	
Human Behavior in Organization	3	
Project Management	3	
Accounting for Special Transactions and Business Combinations	6	
Accounting for Government and Non-profit Organizations	3	
Valuation Concepts and Methods	3	
Performance Management Systems	3	
Strategic Tax Management	3	
Management Accounting Refresher with Comprehensive Exam	6	
Human Resource Management	3	
Management Reporting	3	

SUMMARY

Courses	Number of Units
GE Courses	36
NSTP	6
PE	8
Common Business and Management Courses	6
Core Accounting Education Courses	90
Cognates/Major/Professional Courses	39
	185

PROGRAM OF STUDY

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 Standards	3	3		ACC 102	
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			