



Republic of the Philippines
BATANGAS STATE UNIVERSITY

The National Engineering University

Lipa Campus

A. Tanco Drive, Marawoy, Lipa City, Batangas, Philippines 4217

Tel Nos.: (043) 774-2526/(043) 980-0387 loc 3101

E-mail Address: cabe.lipa@g.batstate-u.edu.ph | Website Address: <http://www.batstate-u.edu.ph>

College of Accountancy, Business and Economics

CURRICULUM

Bachelor of Science in Management Accounting (BSMA)

Academic Year 2023-2024

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

CMO No. 39, S. 2021, CMO No. 40, S. 2021

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 Education 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.

Institutional Graduate Attributes

The student should achieve at least 75% for each IGA upon graduation.

1. **Knowledge Competence.** Demonstrate a mastery of the fundamental knowledge and skills required for functioning effectively as a professional in the discipline, and an ability to integrate and apply them effectively to practice in the workplace.
2. **Creativity and Innovation.** Experiment with new approaches, challenge existing knowledge boundaries and design novel solutions to solve problems.
3. **Critical and Systems Thinking.** Identify, define, and deal with complex problems pertinent to the future professional practice or daily life through logical, analytical and critical thinking.



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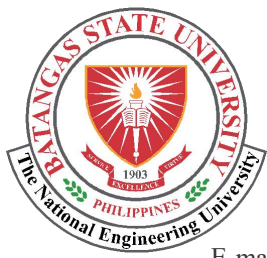
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4. **Communication.** Communicate effectively (both orally and in writing) with a wide range of audiences, across a range of professional and personal contexts, in English and Pilipino.
5. **Lifelong Learning.** Identify own learning needs for professional or personal development; demonstrate an eagerness to take up opportunities for learning new things as well as the ability to learn effectively on their own.
6. **Leadership, teamwork, and Interpersonal Skills.** Function effectively both as a leader and as a member of a team; motivate and lead a team to work towards goal; work collaboratively with other team members; as well as connect and interact socially and effectively with diverse culture.
7. **Global Outlook.** Demonstrate an awareness and understanding of global issues and willingness to work, interact effectively and show sensitivity to cultural diversity.
8. **Social and National Responsibility.** Demonstrate an awareness of their social and national responsibility; engage in activities that contribute to the betterment of the society; and behave ethically and responsibly in social, professional and work environments.

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.



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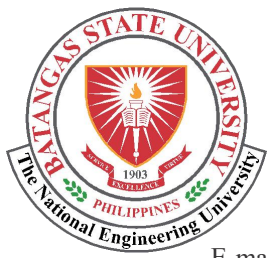
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Curriculum Components

Courses	Units	Total
A. General Education Courses (CMO 20, s. 2013; CMO 4, s.2018)		36
Understanding the Self	3	
Readings in Philippine History	3	
The Contemporary World	3	
Mathematics in the Modern World	3	
Purposive Communication	3	
Art Appreciation	3	
Science, Technology, and Society	3	
Ethics	3	
Kontekstwalisadong Komunikasyon sa Filipino	3	
ASEAN Literature	3	
Filipino sa Iba't Ibang Disiplina	3	
Life and Works of Rizal	3	
B. Other Courses		14
PATHFit 1 Movement Competency Training	2	
PATHFit 2 Exercise-Based Fitness Activity	2	
PATHFit 3 Menu of Dance, Sports, Martial Arts, Group Exercise, Outdoor and Adventure Activities Menu Offering: Traditional and Recreational Game	2	
PATHFit 4 Menu of Dance, Sports, Martial Arts, Group Exercise, Outdoor and Adventure Activities Menu Offering: Team Sports (Basketball and Volleyball)	2	
National Service Training Program 1	3	
National Service Training Program 2	3	
B. Common Business and Management Education Courses		6
Operations Management and TQM	3	
Strategic Management	3	
C. 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	



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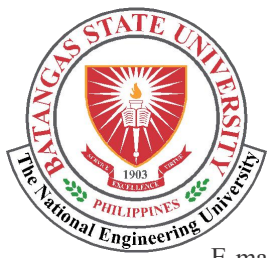
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Business and Transfer Taxes	3	
Law on Obligations and Contracts	3	
Law on Business Organizations	3	
Regulatory Framework and Legal Issues in Business	3	
Statistical Analysis with Software Application	3	
Research Methods Applied in Management Accounting	3	
Management Accounting Thesis Writing	3	
Management Accounting Internship (400 hrs)	6	
Accounting Information System	3	
IT Application Tools in Business	3	
D. 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
PATHFit	8
Common Business and Management Courses	6
Core Accounting Education Courses	90
Cognates/Major/Professional Courses	39
TOTAL NO. OF UNITS	185 units

PROGRAM OF STUDY

Year	Course Code	Course Description	Credits	Lec	Lab	RL E	Pre-Requisite	Co-Requisite
Year 1	FIRST SEMESTER							
	GEd 101	Understanding the Self	3	3	0			
	GEd 105	Readings in Philippine History	3	3	0			
	GEd 102	Mathematics in the Modern World	3	3	0			
	ACC 101	Financial Accounting and Reporting 1	6	6	0			
	MGT 303	Operations Management with TQM	3	3	0			
	MGT 207	Human Behavior in Organizations	3	3	0			
	NSTP 111	National Service Training Program 1	3	3	0			
	PATHFit1	Movement Competency Training	2	2				



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		TOTAL	26	26			
Year 1	SECOND SEMESTER						
	GEd 104	The Contemporary World	3	3	0		
	FILI 102	Filipino sa Iba't-ibang Disiplina	3	3	0		
	GEd 107	Ethics	3	3	0		
	ACC 102	Financial Accounting and Reporting 2	6	6	0		ACC 101
	ECO 310	Economic Development	3	3	0		
	MGT 406	Strategic Management	3	3	0		
	NSTP 121	National Service Training Program 2	3	3	0		NSTP 111
	PATHFit 2	Exercise Based Fitness Activity	2	2	0		PATHFit1
	TOTAL		26	26			
Year 2	FIRST SEMESTER						
	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
	PATHFit 3	Menu of Dance, Sports, Martial Arts, Group Exercise, Outdoor and Adventure Activities Menu Offering: Traditional and Recreational Game	2	2			PATHFit 1 and 2
	Total		26	25			
Year 2	SECOND SEMESTER						
	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
	PATHFit 4	Menu of Dance, Sports, Martial Arts, Group Exercise, Outdoor and Adventure Activities Menu Offering: Team Sports (Basketball and Volleyball)	2	2			PATHFit 1 and 2
	TOTAL		26	25	3		
Year 3	FIRST SEMESTER						
	LITR 102	ASEAN Literature	3	3			
	ACC 308	Strategic Business Analysis	3	3			ACC 206, MGT 406



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	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		GEEd 102	
	TOTAL		27	26	3			
Year 3	SECOND SEMESTER							
	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				
Year 4	FIRST SEMESTER							
	MAC 405	Management Accounting Internship (400hrs)	6				Regular Standing	
	MAC 404	Management Accounting Thesis Writing	3	3			MAC 303	
	TOTAL		9					
Year 4	SECOND SEMESTER							
	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				