

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			