

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.