

## **BACHELOR OF SCIENCE - MANAGEMENT ACCOUNTING**

### **Program Description**

The Bachelor of Science in Management Accounting (BSMA) Program provides general accounting education to students wanting to pursue a career in Management Accounting. It develops the knowledge, skills, and attitude that prepare graduates to take assessments leading to certification in Management Accounting given by global professional Management Accounting organizations. In addition, the Curriculum provides a strong foundation for its graduates to become Certified Accounting Technologists (CAT).

### **Program Learning Outcomes**

The BSMA program aims to produce the following graduate outcomes:

1. Demonstrate and act in recognition of corporate citizenship, professional, ethical and social responsibility.
2. Function effectively as a member and/or leader in teams, preferably multi-disciplinary in composition.
3. Use proper decision tools including information and communication technology, to critically, analytically and creatively solve problems and drive results.
4. Implement the basic functions of management (such as planning, leading, organizing, staffing, directing and controlling) in various functional areas of business (marketing, accounting, finance, human resource, production and operations, IT and strategic management)
5. Engage in independent learning for continual development as a business professional, while generating new knowledge and keeping abreast with the latest developments in the field of Management Accounting.
6. Communicate effectively with stakeholders, both orally and in writing.
7. Resolve business issues and problems, with a global perspective and particular emphasis on matters confronting financial statement preparers and users, using their knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, management accounting, auditing, taxation, and accounting information systems, and finance.
8. Demonstrate self-confidence in performing functions as a professional accountant.
9. Employ technology as a business tool efficiently and effectively in capturing financial and non-financial information, generating reports, and making decisions.
10. Apply knowledge and skills that will enable them to successfully respond to various types of assessments (including professional licensure and certifications).
11. Preserve and promote Filipino historical and cultural heritage.

### **Admission Policies**

1. UBAT score of at least 30
2. A grade point average (GPA) in high school of at least 83
3. A total admission score of at least 60

### **Admission Requirements for Incoming 2nd Year**

1. A GPA of at least 82 in first year college, excluding NSTP and PE.
2. A final grade of at least 80 in Acct101, Acct102, and MATHMW.
3. A final grade of at least 78 in Acct 201
4. A score meeting the cut-off in the Qualifying Examination (QE)  
Note: Students who fail the AQE for the first time are allowed to take it a second time in the next academic year.

### **Admission Requirements for Transferees**

1. A score of at least 60 in CTBS
2. A score meeting the cut-off in the AQE

### **Retention Policy**

Students who wish to stay in the program must earn a grade of at least 78 in Acct202 and Acct203.

## BACHELOR OF SCIENCE - MANAGEMENT ACCOUNTING

### FIRST YEAR

<b>First Semester</b>		<b>Units</b>	<b>Second Semester</b>		<b>Units</b>
USELF	Understanding the Self	3	COMLAW2	Negotiable Instruments	3
RHIST	Readings in Philippine History	3	PCOM	Purposive Communication	3
IGG	Group Guidance	1.5	ACCT201	Intermediate Accounting 1 (w/ Conceptual Framework)	6
MATHMW	Mathematics in the Modern World	3	FILI1	Kontekstwalisadong Komunikasyon sa Filipino	3
ACCT101	Basic Accounting (With Basic Corp. Acctg - SHE & FS Presentation)	6	ACCT102	Partnership Accounting	3
COMLAW1	Law on Obligations & Contracts	3	NSTP2	National Service Training Program 2	3
NSTP1	National Service Training Program 1	3	PED2	Physical Education 2 (Team Sports and Rhythmic Activities)	2
PED1	Physical Education 1 (Wellness and Fitness)	2	IRS2	Christian Morality	3
IRS1	Lasallian Spirituality	3	INFOT1	IT Application tools in Business (Concepts and Productivity Tools)	3
	<b>Total</b>	<b>27.5</b>		<b>Total</b>	<b>29</b>

### FIRST YEAR SUMMER

	<b>UNITS</b>	
CWRLD	The Contemporary World	3
ARTAP	Art Appreciation	3
BLOGIC	Business Logic	3
	<b>Total</b>	<b>9</b>

### SECOND YEAR

<b>First Semester</b>		<b>Units</b>	<b>Second Semester</b>		<b>Units</b>
ACCT202	Intermediate Accounting 2 (Acctg Standards & Reporting)	6	ACCT203	Intermediate Accounting 3 (Acctg Standards & Reporting)	6
FINMA1	Financial Management	3	TXTN2	Business Taxation and Other Taxation Topics	3
COMLAW3	Law on Business Organizations	3	FINMA2	Financial Markets	3
TXTN1	Income Taxation	3	COMLAW4	Sales Agency and Credit Transactions	3
INFOT3	Accounting Information Systems	3	ACCT401	Governance, Business Ethics, Risk Management and Internal Control (Aud 1)	6
PED3	Physical Education 3 (Swimming and Recreation)	2	PED4	Physical Education 4 (Individual and Dual Sports)	2
ECO105	Managerial Economics	3	MACRO	Macroeconomics	3
PSPEAK	Public Speaking in the Discipline	3		<b>Total</b>	<b>26</b>
FIL12	Filipino sa Iba't Ibang Disiplina	3			
	<b>Total</b>	<b>29</b>			

### SECOND YEAR SUMMER

	<b>UNITS</b>	
IRS3	Spirituality in the Workplace	3
GBOOKS	Great Books	3
RIZAL	Life and Works of Rizal	3
	<b>Total</b>	<b>9</b>

### THIRD YEAR

<b>First Semester</b>		<b>Units</b>	<b>Second Semester</b>		<b>Units</b>
COMLAW5	Regulatory Framework and Legal Business Issues	3	ACCT502	Strategic Cost Mgt.	3
OMTQM	Operations Management and TQM	3	MAC701	Accounting Research Methods	3
ACCT501	Cost Accounting and Control	3	ACCT602	Accounting for Govt & Non Profit Orgs. , Business Combination and Foreign Currency Transactions	6
MGTSCI	Management Science	3	TXTN3	Strategic Tax Management	3
ECONEL1	Economic Development	3	SAPP	Statistical Analysis w/ Software Application	3
PRMGT100	Project Management	3	STRAT100	Strategic Management	3
HBO	Human Behavior in Organization	3	ETHICS	Ethics	3
ACCT601	Advanced Acctg 1 - Accounting for Special Transactions	3	STS	Science, Technology, and Society	3
PHLIT	Philippine Literature	3		<b>Total</b>	<b>27</b>
	<b>Total</b>	<b>27</b>			

**FOURTH YEAR****First Semester**

	<b>Units</b>
MAC801 Management Accounting Internship	6
MAC702 Management Accounting Research	3
<b>Total</b>	<b>9</b>

**Second Semester**

	<b>Units</b>
MAC102 Performance Management Systems	3
MAC901 Sustainability and Strategic Audit	3
ACCT121 Strategic Business Analysis (Managerial Acctg)	3
MAC201 Prof Electives 1 - Updates in Managerial Accounting	3
MAC204 Prof Electives 2 - Management Reporting	3
ACCT303 Valuation Concepts and Methods	3
IBT100 International Business and Trade	3
<b>Total</b>	<b>21</b>

**PROFESSIONAL ELECTIVES:**

MAC201	Updates in Managerial Accounting
MAC202	Human Resource Management
MAC203	Innovation and Strategy Formulation
MAC204	Management Reporting
MAC205	Enterprise Governance Framework

## BACHELOR OF SCIENCE - MANAGEMENT ACCOUNTING

### With Bridging

**FIRST YEAR**

<b>First Semester</b>		<b>Units</b>	<b>Second Semester</b>		<b>Units</b>
USELF	Understanding the Self	3	COMLAW2	Negotiable Instruments	3
RHIST	Readings in Philippine History	3	PCOM	Purposive Communication	3
IGG	Group Guidance	1.5	ACCT201	Intermediate Accounting 1 (w/ Conceptual Framework)	6
MATHMW	Mathematics in the Modern World	3	FIL11	Kontekstwalisadong Komunikasyon sa Filipino	3
ACCT101	Basic Accounting (With Basic Corp. Acctg - SHE & FS Presentation)	6	ACCT102	Partnership Accounting	3
COMLAW1	Law on Obligations & Contracts	3	NSTP2	National Service Training Program 2	3
NSTP1	National Service Training Program 1	3	PED2	Physical Education 2 (Team Sports and Rhythmic Activities)	2
PED1	Physical Education 1 (Wellness and Fitness)	2	IRS2	Christian Morality	3
IRS1	Lasallian Spirituality	3	INFOT1	IT Application tools in Business (Concepts and Productivity Tools)	3
	<b>Total</b>	<b>27.5</b>		<b>Total</b>	<b>29</b>

**FIRST YEAR SUMMER**

<b>First Semester</b>		<b>Units</b>	<b>Bridging (1st Sem. Sem Break)</b>		<b>Units</b>
CWRLD	The Contemporary World	3	ABMB1	Business Math	3
ARTAP	Art Appreciation	3	ABMB2	Business Finance	3
BLOGIC	Business Logic	3	ABMB3	Principles of Marketing	3
	<b>Total</b>	<b>9</b>		<b>Total</b>	<b>9</b>

**SECOND YEAR**

<b>First Semester</b>		<b>Units</b>	<b>Second Semester</b>		<b>Units</b>
ACCT202	Intermediate Accounting 2 (Acctg Standards & Reporting)	6	ACCT203	Intermediate Accounting 3 (Acctg Standards & Reporting)	6
FINMA1	Financial Management	3	TXTN2	Business Taxation and Other Taxation Topics	3
COMLAW3	Law on Business Organizations	3	FINMA2	Financial Markets	3
TXTN1	Income Taxation	3	COMLAW4	Sales Agency and Credit Transactions	3
INFOT3	Accounting Information Systems	3	ACCT401	Governance, Business Ethics, Risk Management and Internal Control (Aud 1)	6
PED3	Physical Education 3 (Swimming and Recreation)	2	PED4	Physical Education 4 (Individual and Dual Sports)	2
ECO105	Managerial Economics	3	MACRO	Macroeconomics	3
PSPEAK	Public Speaking in the Discipline	3		<b>Total</b>	<b>26</b>
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	<b>Total</b>	<b>29</b>			

**SECOND YEAR SUMMER**

<b>First Semester</b>		<b>Units</b>
IRS3	Spirituality in the Workplace	3
GBOOKS	Great Books	3
RIZAL	Life and Works of Rizal	3
	<b>Total</b>	<b>9</b>

**THIRD YEAR**

<b>First Semester</b>		<b>Units</b>	<b>Second Semester</b>		<b>Units</b>
COMLAW5	Regulatory Framework and Legal Business Issues	3	ACCT502	Strategic Cost Mgt.	3
OMTQM	Operations Management and TQM	3	MAC701	Accounting Research Methods	3
ACCT501	Cost Accounting and Control	3	ACCT602	Accounting for Govt & Non Profit Orgs. , Business Combination and Foreign Currency Transactions	6
MGTSCT	Management Science	3	TXTN3	Strategic Tax Management	3
ECONEL1	Economic Development	3	SAPP	Statistical Analysis w/ Software Application	3
PRMGT100	Project Management	3	STRAT100	Strategic Management	3
HBO	Human Behavior in Organization	3	ETHICS	Ethics	3
ACCT601	Advanced Acctg 1 - Accounting for Special Transactions	3	STS	Science, Technology, and Society	3
PHLIT	Philippine Literature	3		<b>Total</b>	<b>27</b>
	<b>Total</b>	<b>27</b>			

**FOURTH YEAR****First Semester**

	<b>Units</b>
MAC801 Management Accounting Internship	6
MAC702 Management Accounting Research	3
<b>Total</b>	<b>9</b>

**Second Semester**

	<b>Units</b>
MAC102 Performance Management Systems	3
MAC901 Sustainability and Strategic Audit	3
ACCT121 Strategic Business Analysis (Managerial Acctg)	3
MAC201 Prof Electives 1 - Updates in Managerial Accounting	3
MAC204 Prof Electives 2 - Management Reporting	3
ACCT303 Valuation Concepts and Methods	3
IBT100 International Business and Trade	3
<b>Total</b>	<b>21</b>

**PROFESSIONAL ELECTIVES:**

MAC201	Updates in Managerial Accounting
MAC202	Human Resource Management
MAC203	Innovation and Strategy Formulation
MAC204	Management Reporting
MAC205	Enterprise Governance Framework

**For Bridging:**

	<b>Units</b>
Finance 1	3
Business Math	3
Marketing Management	3
<b>Total</b>	<b>9</b>

## BACHELOR OF SCIENCE - MANAGEMENT ACCOUNTING

### SUMMARY OF REQUIRED COURSES

	No. of Courses Required	Units Equivalent	Total Units
<b>General Education</b>			
Languages			
English	2	6	
Filipino	2	6	12
Mathematics			
Mathematics in the Modern World	1	3	3
Social Sciences			
Understanding the Self	1	3	
Readings in Philippine History	1	3	
The Contemporary World	1	3	
Art Appreciation	1	3	
Rizal	1	3	
Science, Technology, and Society	1	3	18
Other GE Courses			
Religious Studies	3	9	
Group Guidance	1	1.5	
PE	4	8	
NSTP	2	6	
Business Logic	1	3	
Ethics	1	3	
Great Books	1	3	
Philippine Literature	1	3	36.5
<b>Common Business and Management Education Courses</b>			
Operations Management and TQM	1	3	
Strategic Management	1	3	6
<b>Core Accounting Education Courses</b>			
Basic Accounting	1	6	
Partnership Accounting	1	3	
Law on Obligations and Contracts	1	3	
Business Law and Regulation (Negotiable Instruments)	1	3	
Law on Business Organization	1	3	
Sales Agency and Credit Transactions	1	3	
Regulatory Framework and Legal Issues in Business	1	3	
Management Science	1	3	
International Business and Trade	1	3	
Accounting Research Methods	1	3	
Management Accounting Internship	1	6	
Management Accounting Research	1	3	
Statistical Analysis w/ Software Application	1	3	
Governance, Business Ethics, Risk Management and Internal Control	1	6	
Managerial Economics	1	3	
Macroeconomics	1	3	
Economic Development	1	3	
Intermediate Accounting 1 (With Conceptual Framework)	1	6	
Intermediate Accounting 2 (With Accounting Standards and Reporting)	1	6	
Intermediate Accounting 3 (With Accounting Standards and Reporting)	1	6	
Financial Markets	1	3	
Financial Management	1	3	
Accounting Information Systems	1	3	

IT Application Tools in Business (Concepts and productivity tools)	1	3	
Cost Accounting and Control	1	3	
Strategic Cost Management	1	3	
Strategic Business Analysis (Managerial Accounting)	1	3	
Business Taxation and Other Taxation Topics	1	3	
Income Taxation	1	3	105
<b>Cognate/Major/Professional Courses</b>			
Sustainability and Strategic Audit	1	3	
Human Behavior in Organization	1	3	
Project Management	1	3	
Accounting for Govt & Non Profit Orgs. , Business Combination and Foreign Currency Transactions	1	6	
Valuation Concepts and Methods	1	3	
Performance Management Systems	1	3	
Strategic Tax Management	1	3	
Advanced Accounting 1 – Accounting for Special Transactions	1	3	
*Updates in Managerial Accounting	1	3	
*Management Reporting	1	3	33
<b>*Electives and may be changed to:</b>			
Human Resource Management (3 units)			
Innovation and Strategy Formulation (3 units)			
Enterprise Governance Framework (3 units)			
	<b>Total</b>		<b>213.5</b>