UNIVERSITY OF SOUTHERN MINDANAO

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING





AACCUP LEVEL 1 ACCREDITATION

AREA VI

EXTENSION AND COMMUNITY INVOLVEMENT

I.2. The extension projects and activities complement the curriculum of the Management Accounting program under review.

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Bachelor of Science in Management Accounting (BSMA)
Revised Curriculum _____ based on CMO No. 27 s. 2017 and CMO No. 20 s. 2013
BOR Res. 102 s. 2022, 99-D s. 2024
Effective 1st Semester AY 2024-2025

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BY: _____ DATE: 9/11/24

First Year – First Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
AEC 01	Financial Accounting and Reporting	2	3	3	None
AEC 26	Math of Investments	3	0	3	None
AEC 04	Management Science	3	0	3	None
BaM 03	Human Behavior in Organization	3	0	3	None
GE 01	Understanding the Self	3	0	3	None
GE 04	Mathematics in the Modern World	3	0	3	None
GE 07	Science Technology and Society	3	0	3	None
PE 01	PATHFit 1: Movement Competency Training	2	0	2	None
NSTP 01	Civic Welfare Training Service 1/ Reserved Officers Training Corps 1	3	0	3	None
	TOTAL	25	3	26	

First Year – Second Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
AEC 02	Accounting for Partnership and Corporation	2	3	3	AEC 01
AEC 03	Conceptual Framework and Accounting Standards	3	0	3	AEC 01, AEC 26
AEC 10	Law on Obligations and Contracts	3	0	3	AEC 01
GE 03	The Contemporary World	3	0	3	None
GE 09	Life and Works of Rizal	3	0	3	None
GEMST 03	Living in the IT Era	3	0	3	None
GE 06	Art Appreciation	3	0	3	None
PE 02	PATHFit 2: Exercise-based Fitness Activities	2	0	2	PE 01
NSTP 02	Civic Welfare Training Service 2/ Reserved Officers Training Corps 2	3	0	3	NSTP 01
	TOTAL	25	3	26	

Second Year – First Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
AEC 08	Cost Accounting and Control	3	0	3	AEC 02, AEC 04
AEC 13	Intermediate Accounting 1	2	3	3	AEC 02, AEC 03
AEC 06	IT Application Tools in Business	2	3	3	None
AEC 11	Business Laws and Regulations	3	0	3	AEC 10
AEC 05	Statistical Analysis with Software Application for Business	3	0	3	None
AgEc 04	Managerial Economics	3	0	3	None
GE 02	Readings in Philippine History	3	0	3	None
GE 05	Purposive Communication	3	0	3	None
PE 03	PATHFit 3: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2	0	2	PE 02
	TOTAL	24	6	26	

Second Year – Second Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
AEC 07	Accounting Information System	2	3	3	AEC 06
AEC 14	Intermediate Accounting 2	2	3	3	AEC 13
AEC 09	Strategic Cost Management	3	0	3	AEC 08
AEC 12	Regulatory Framework and Legal Issues in Business	3	0	3	AEC 11
MgtAcc 01	Valuation Methods	3	0	3	AEC 13
AgEc 05	Economic Development	3	0	3	None
GE 08	Ethics	3	0	3	None
GEMST 01	Environmental Science	3	0	3	None
PE 04	PATHFit 4: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2	0	2	PE 02
	TOTAL	24	6	28	

Third Year – First Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
AEC 25	Accounting Research Methods	3	0	3	AEC 05
AEC 16	Income Taxation	2	3	3	AEC 12
AEC 15	Intermediate Accounting 3	2	3	3	AEC 14
AEC 21	Accounting for Business Combinations	3	0	3	AEC 14
MgtAcc 02	Project Management	3	0	3	AEC 09
BaM 05	Human Resource Management	3	0	3	BaM 03
CBMEC 01	Operations Management and TQM	3	0	3	BaM 03, AEC 05
GESSP 04	The Entrepreneurial Mind	3	0	3	None
	TOTAL	22	6	24	

Third Year – Second Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
AEC 19	Financial Management	3	0	3	Mgt Acc 01
AEC 17	Business Taxation	3	0	3	AEC 16
MgtAcc UT 01	Introduction to Management Accounting Research (Undergraduate Thesis 1)	2	3	3	AEC 25
AEC 22	Accounting for Government and Non-profit Organizations	3	0	3	AEC 15
MgtAcc 03	Performance Management Systems	3	0	3	Mgt Acc 02
CBMEC 02	Strategic Management	3	0	3	CBMEC 01
MgtAcc Elect 01	Innovation and Strategy Formulation	3	0	3	CBMEC 01, Mgt Acc 02
	TOTAL	20	3	21	

CONTENTS NOTED:
LEAH S. MANON-OG
Education Supervisor II
2/26/25

Fourth Year – First Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
MgtAcc UT 02	Management Accounting Research (Undergraduate Thesis 2)	3	0	3	Acc UT 01
MgtAcc OJT 01	Management Accounting Internship (400 Hours Off Campus)	0	400	6	AEC 19, AEC 17, MgtAcc UT 01, AEC 22, MgtAcc 03, CBMEC 02, MgtAcc Elect 01
	TOTAL	3	400	9	

Fourth Year – Second Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 18	Financial Markets	3	0	3	AEC 19
AEC 23	Governance, Business Ethics, Risk Management, and Internal Control	3	0	3	AEC 19
AEC 24	Strategic Business Analysis	3	0	3	CBMEC 02
MgtAcc 04	Strategic Tax Management	3	0	3	AEC 17, CBMEC 02, MgtAcc OJT 01
MgtAcc 05	Sustainability and Strategic Audit	2	3	3	Mgt Acc 03, MgtAcc Elect 01, MgtAcc OJT 01
AEC 20	International Business and Trade	3	0	3	AgEc 05
	TOTAL	17	3	18	

SUMMARY		
CURRICULUM COMPONENT	CMO	USM
General Education Courses (including Life and Works of Rizal)	36	36
PE and NSTP Courses	14	14
Common Business and Management Education Courses	6	6
Core Accounting Education Courses	81	81
Cognates/Major/Professional Courses	30	30
Additional Courses	-	9
TOTAL UNITS	167	176

Prepared by:

JAY R.G. VILDAC
Department Curriculum Coordinator

SANDRA ANGELA A. SANGCAYA
Department Chairperson

Reviewed by:

IRVING T. FAJARITO
College Dean

Verified by:

MARIA LUC D. CALIBAYAN
University Curriculum Specialist

LEORENCE C. TANDOG
Director for Instruction

MARCIAL F. MONDERIN
Vice President for Academic Affairs

Approved by:

FRANCISCO GIL N. GARCIA, PhD
USM President

Recommending Approval for Notation:

Date: 2/25/25

COMMISSION ON HIGHER EDUCATION

REGIONAL OFFICE XII

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1st Indorsement
February 25, 2025

Respectfully returned to **DR. JONALD L. PIMENTEL,** University President, University of Southern Mindanao, Kabacan, Cotabato the herein revised curriculum with contents notation for the Bachelor of Science in Management Accounting effective Academic Year 2024-2025, with the information that the said curriculum has complied with the minimum requirements of CMO No. 27, s. 2017, "Policies, Standards and Guidelines for the Bachelor of Science in Management Accounting (BSMA)" for information.

RODY P. GARCIA, MDM, JD, PhD.
Regional Director

Incl.: as stated

Cc: Records
/lsm

Prime Regional Center, Barangay Carpenter Hill, City of Koronadal, South Cotabato
Web Site: http://www.chedro12.com Tel No. 083 228 1130

Republic of the Philippines
Kabacan, Cotabato
UNIVERSITY OF SOUTHERN MINDANAO
Tel. No. 064-572-2138
email address: op@usm.edu.ph

OFFICE OF THE PRESIDENT

August 29, 2024

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Regional Director's Office
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By

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NELIA A. ALIBIN, PhD
Regional Director
Commission on Higher Education XII
Government Center
Carpenter Hills, Koronadal City

Director Alibin:

Greetings of peace from the University of Southern Mindanao!

I am respectfully endorsing the curricular revision of degree programs for adopting the mandated GE Electives with BOR Res. No. 102 series of 2022 in full compliance with CMO 20 s. 2013 and the removal of the Institutional GE Courses with BOR Res. No. 99-D series of 2024.

This revision underwent scrutiny of the University Curriculum Review and Development Committee and has been endorsed by the University Academic Council for the approval of the Board of Regents (BOR).

Below is the list of degree programs which have been revised.

1. BS Agriculture major in
   a. *Animal Science*
   b. *Soil Science*
   c. *Agricultural Extension*
   d. *Crop Science (Plant Breeding and Genetics)*
   e. *Crop Science (Horticulture)*
   f. *Crop Science (Agronomy)*
   g. *Crop Protection (Entomology)*
   h. *Crop Protection (Plant Pathology)*
2. BS Fisheries
3. BS Criminology
4. Doctor of Veterinary Medicine
5. BS Veterinary Technology
6. BS Biology major in
   a. Animal Biology
   b. Plant Biology
   c. Ecology
7. BS Chemistry
8. BS Environmental Science
9. BS Microbiology
10. BS Accountancy
11. BS Management Accounting
12. BS Business Administration
13. BS Agribusiness
14. BS Agricultural Economics
15. Bachelor of Public Administration
16. Bachelor of Physical Education
17. BS Exercise and Sports Science
18. BS Agricultural and Biosystems Engineering
19. BS Electronics Engineering
20. BS Civil Engineering
    a. Structural Engineering
    b. Water Resource Engineering
21. BS Computer Engineering
22. BS Computer Science
23. BS Information Systems
24. Bachelor of Library and Information Science
25. BS Hospitality Management
26. BS Tourism Management
27. BS Nutrition and Dietetics
28. BS Food Technology
29. Bachelor of Technical Vocational Teacher Education
    a. Architectural Drafting Technology
    b. Electrical Technology
    c. Electronics Technology
    d. Automotive Technology
30. Bachelor of Industrial Technology
    a. Architectural Drafting Technology
    b. Electrical Technology
    c. Electronics Technology
    d. Automotive Technology
31. BS International Relations
    Asian Studies Track
32. BS Pharmacy
33. BS Midwifery
34. BS Nursing

May you find the said revision of the curriculum compliant with CHED standards.

Very truly yours,

FRANCISCO GIL N. GARCIA, PhD
SUC President IV

"UNITY IN DIVERSITY AND SUSTAINABLE DEVELOPMENT IN MINDANAO THROUGH QUALITY AND RELEVANT EDUCATION."

USM-SYS-F70-Rev.2.2023.12.29

	UNIVERSITY OF SOUTHERN MINDANAO				
	Course Syllabus for Financial Accounting and Reporting				
	Course Number	AEC 01	Rev. No.	2	Page 1 of 13

EFFECTIVE DATE	REV NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
August 12, 2024	2	Partial	Revised course number, topics, teaching and learning activities, references, and grading system.	ALL	SANDRA ANGELA A. BANGCAYA
January 15, 2021	1	Partial	Revised Intended Learning Outcomes, Time Frame and Topics Covered, Teaching Learning Activities, Revised Grading System, and Online Policies to be Observed.	6-15	REINZON JAMES G. JUANITEZ
July 31, 2019	0	New	Newly established in accordance with the Quality Management System	ALL	SANDRA ANGELA A. BANGCAYA
			ELECTRONICALLY RELEASED 2025 07 09		

UNCONTROLLED

Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
SANDRA ANGELA A. BANGCAYA Faculty	RHENALIE N. BELLO Department Curriculum Coordinator	JAY-R G. VILDAC Subject Expert	IRVING T. PAJARITO, JR. Dean	MARIOS F. MONDERIN Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER COPY
Date: 2024-07-25	Date: 2024-07-25	Date: 2024-07-25	Date: 2024-07-26	Date: 2024-08-02	

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KABALANSE: Kabuhayan Bookkeeping and Literacy Assistance for Neighborhood Sustainability and Empowerment

SANDRA ANGELA A. BANGCAYA
Project Leader

Funded by:

ACCOUNTANCY DEPARTMENT – UNIVERSITY OF SOUTHERN MINDANAO
PHILIPPINE RURAL RECONSTRUCTION MOVEMENT

EXTENSION PROGRAM

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato

Executive Summary

The KABALANSE: Kabuhayan Bookkeeping and Literacy Assistance for Neighborhood Sustainability and Empowerment project was implemented by the University of Southern Mindanao (USM) Accountancy Department in partnership with the Philippine Rural Reconstruction Movement (PRRM) to address financial literacy gaps among small-scale organic farmers in North Cotabato. The initiative focused on equipping grassroots farming communities particularly those in Kabacan, Tulunan, and M'lang, with foundational bookkeeping skills to improve financial management, transparency, and organizational sustainability.

The project was delivered through structured phases: pre-implementation social preparation, a two-day seminar-workshop, and post-training support and evaluation. A total of 23 participants from 14 farmer associations attended the seminar, where they engaged in lectures, hands-on bookkeeping activities, and cost analysis exercises. Training content was tailored to their context and included accounting basics, ledger and statement preparation, and cost-volume-profit (CVP) analysis.

Post-training evaluations revealed a significant increase in participants' financial knowledge, with improved ability to track income, expenses, and cash flows. Associations began applying systematic bookkeeping, resulting in better documentation, more transparent reporting during monthly meetings, and enhanced compliance with institutional requirements such as DOLE reporting. The project also fostered greater confidence among officers, particularly treasurers and presidents, in managing and presenting financial records.

KABALANSE was lauded for its inclusive and accessible design, as it was conducted locally and free of charge removing barriers typically faced by rural and low-income communities.

The KABALANSE project demonstrates the value of context-driven financial education in promoting rural sustainability and highlights the importance of scaling such models to reach broader communities across the region.