I.2. The subjects are logically sequenced and prerequisites are identified.

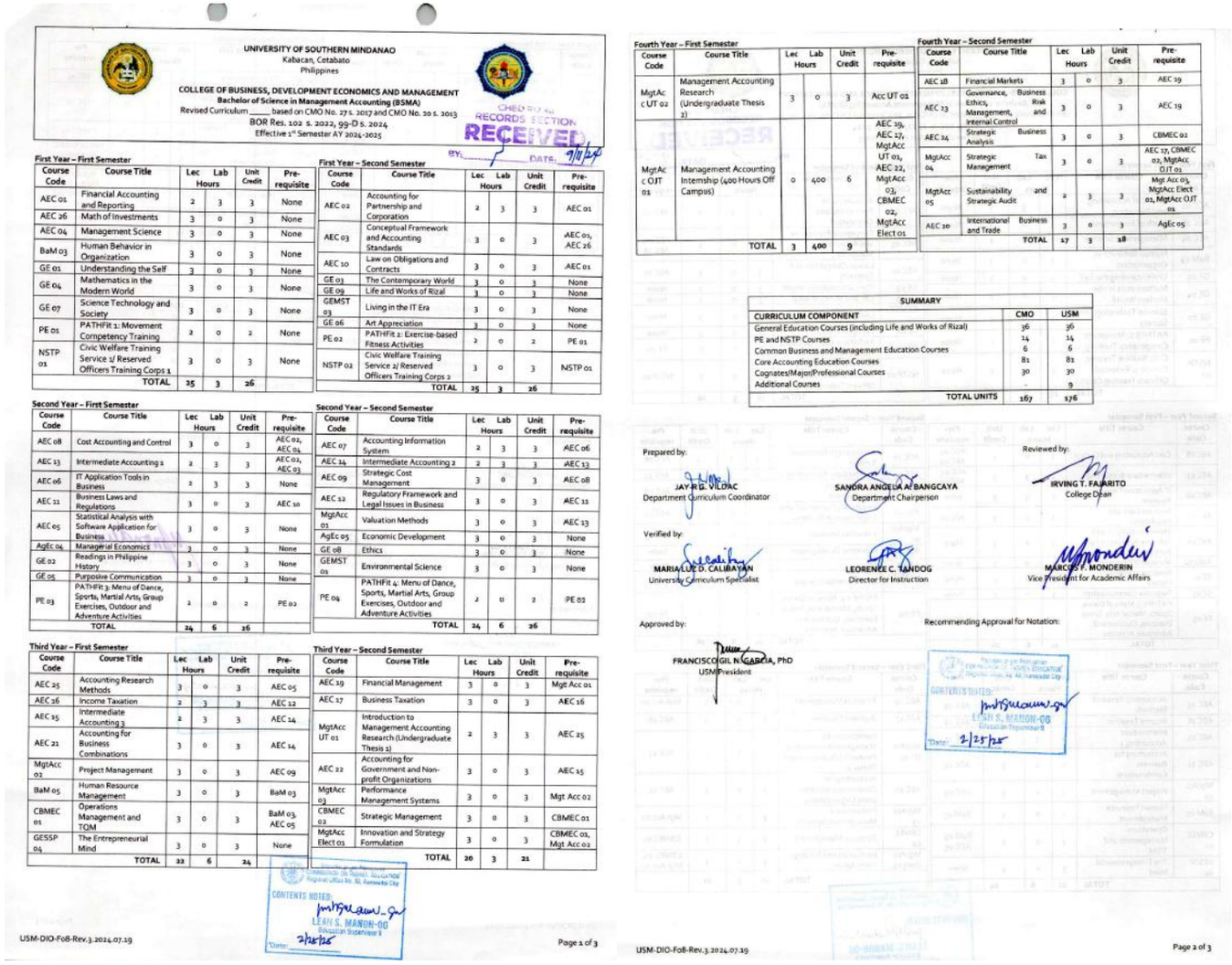
The subjects in the revised BSMA curriculum are logically sequenced, and all prerequisites are explicitly identified. The curriculum plan is structured chronologically across eight semesters from First Year through Fourth Year, featuring a dedicated "Pre-requisite" column for every course.

Foundational subjects—such as Financial Accounting and Reporting (AEC 01) and Math of Investments (AEC 26)—are taken in the First Year serving as required entry points for intermediate courses in the Second Year like Intermediate Accounting 1 (AEC 13) and Cost Accounting and Control (AEC 08)

.

Specialized major courses, research modules, internships, and capstone topics (such as Strategic Management and Strategic Audit) are placed in the Third and Fourth Years, building systematically on earlier coursework

Additionally, CHED Regional Office XII verified that the revised curriculum complies with the minimum standards of CMO No. 27, s. 2017



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

RECEIVED
RECORDS SECTION
by: DATE: 2/11/25

First Year – First Semester

Course Code	Course Title	Lec Hours	Lab Hours	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 Hours	Lab Hours	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 Hours	Lab Hours	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 Hours	Lab Hours	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 02	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	26	

Third Year – First Semester

Course Code	Course Title	Lec Hours	Lab Hours	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 Hours	Lab Hours	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
Date: 2/25/25

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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 13	Governance, Business Ethics, Risk Management, and Internal Control	3	0	3	AEC 19
AEC 14	Strategic Business Analysis	3	0	3	CBMEC 01
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

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Recommending Approval for Notation:

CONTENTS NOTED
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BS Management Accounting curriculum.