I.3. The curricular content is responsive to the needs of the country and recent developments in the profession.

Concrete instances demonstrate how the BS Management Accounting (BSMA) curriculum at the University of Southern Mindanao is responsive to both national development goals and recent advancements in the accounting profession:

1. Responsiveness to National and Regional Needs

- Alignment with Development Frameworks: The curriculum is explicitly mapped to the Philippine Development Plan (PDP 2023–2028), AmBisyon Natin 2040, and the SOCCSKSARGEN (Region XII) RDP 2023–2028 to support transparent governance, regional enterprise growth, and economic transformation.
- Targeted Public & Civic Coursework: Curricular requirements feature key national development courses, including Accounting for Government and Non-Profit Organizations (AEC 22), Income Taxation (AEC 16), Business Taxation (AEC 17), Economic Development (AgEc 05), and The Entrepreneurial Mind (GESSP 04).
- Public Sector Impact: Demonstrating alignment with government financial management needs, employer data reveals that 42.4% of BSMA graduates serve in the government and public sector, with many achieving Civil Service Eligibility.
- Field Immersion & Applied Research: Practical labor market needs are addressed through a mandatory 400-hour off-campus Management Accounting Internship (MgtAcc OJT 01)

- across partner institutions and independent Management Accounting Research (MgtAcc UT 01 & UT 02).

2. Responsiveness to Developments in the Accounting Profession
   - Outcomes-Based & IFAC Alignment: The program operates in full compliance with CHED Memorandum Order (CMO) No. 28, s. 2017 and international outcomes-based standards set by the International Federation of Accountants (IFAC).
   - Accounting Technology & Analytics: To address digital transformation, the program integrates technology-driven courses such as IT Application Tools in Business (AEC 06), Statistical Analysis with Software Application for Business (AEC 05), and Accounting Information System (AEC 07)—where students complete software simulations to produce digital audit trails, automated sales invoices, and financial summaries.
   - Strategic Governance & ESG Focus: In response to the profession's evolution toward strategic advisory, the curriculum incorporates forward-looking courses including Sustainability and Strategic Audit (MgtAcc 05), Governance, Business Ethics, Risk Management, and Internal Control (AEC 23), Strategic Tax Management (MgtAcc 04), and Strategic Business Analysis (AEC 24).
   - Professional Credentialing Pathways: Coursework prepares students for recognized national and global certifications, resulting in graduates who earn credentials as Certified Management Accountants (CMA), Certified Tax Technicians (CTT), and National Certified Bookkeepers (NCB).