I.5. The curriculum integrates values, reflective of national customs, culture and traditions in cases where applicable.

Evidence from institutional policy frameworks, Program Outcomes, General Education requirements, and specialized professional coursework demonstrates that the Bachelor of Science in Management Accounting (BSMA) curriculum at the University of Southern Mindanao (USM) systematically integrates values, ethical responsibility, and national culture and traditions:

1. Institutional Framework and Program Outcome Mandates
   - VMGO & Core Values Alignment: The USM Vision explicitly directs the development of "culture-sensitive and morally responsive human resources for sustainable development", while USM Mission M2 mandates the promotion of "harmony among diverse cultures". The institutional core values—GREAT (Goodness, Responsiveness, Excellence, Assertion of Right and Truth)—serve as the foundational principles of instruction.
   - Program Educational Objectives (PEOs): PEO 2 requires graduates to adhere strictly to the professional code of ethics, while PEO 4 explicitly mandates that BSMA graduates must be equipped to "work harmoniously among diverse cultures in the workplace".
   - Program Outcomes (POs): The BSMA curriculum explicitly maps student competencies to national cultural and ethical benchmarks, requiring graduates to:

- PO e: "Preserve and promote 'Filipino historical and cultural heritage'".
- PO d: "Act in recognition of professional, social and ethical responsibility".
- PO b: "Effectively communicate orally and in writing using both English and Filipino".
- PO p: "Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant".

2. Mandated General Education and Heritage Courses

The curriculum embeds a robust General Education (GE) component designed to instill national identity, civic duty, and cultural appreciation:

- Life and Works of Rizal: Mandated as part of the 36-unit General Education block, this course develops nationalism, patriotism, and an appreciation for Filipino national ideals through the study of Dr. Jose Rizal's life and writings.
- Filipino Language & Cultural Identity: Through courses emphasizing oral and written communication in both English and Filipino, the curriculum fosters national linguistic pride and effective multi-cultural communication.

3. Professional Ethics, Governance, and Social Responsibility Courses

Values and national civic responsibilities are directly integrated into professional business and accounting coursework:

- AEC 23 (Governance, Business Ethics, Risk Management, and Internal Control): Instills corporate integrity, transparency, accountability, and ethical leadership required of professional accountants.
- Ethics and Sustainability Integration: Professional management accounting courses combine financial rigor with ethics, corporate governance, and sustainability, preparing students for stewardship of business resources and positive contributions to society.

4. Student Code Norms, Civic Duty, and Multi-Cultural Inclusion
   - Norms of Conduct and Discipline: Article 255 of the USM Code mandates that students embody moral uprightness, discipline, ethics, civic-mindedness, patriotism, and respect for societal principles.
   - Culture-Sensitivity & Multi-Faith Support: Institutional regulations require culture-sensitivity in academic and co-curricular programs, while the university provides multi-faith services and culture-and-arts opportunities to conserve national culture and multi-cultural heritage.