OUTCOME/S

0.1. The curriculum is responsive and relevant to the demands of the times.

The curriculum is responsive and relevant to the demands of the times by integrating the following.

1. Integration of Digital Technology and Accounting Analytics

The USM BSMA curriculum responds to industry demands for digital accounting, data analytics, automated tax systems, and cloud-based ERP tools. Courses such as IT Application Tools in Business (AEC 06), Accounting Information System (AEC 07), and Statistical Analysis with Software Application for Business (AEC 05) provide hands-on experience in computerized accounting, spreadsheet applications, and QuickBooks. The Employer Feedback Survey rated graduates' Technology Skills at 4.4242 out of 5.00 (Excellent). Continuous quality improvement initiatives aim to strengthen training in other industry-standard software, including Xero, and SAP, as well as automated tax filing.

2. Strategic Governance, Sustainability, and Advanced Taxation

The curriculum addresses the growing demand for strategic management accountants with competencies in sustainability, governance, risk management, and tax planning. Relevant courses include Sustainability and Strategic Audit (MgtAcc 05), Strategic Tax

Management (MgtAcc 04), and Governance, Business Ethics, Risk Management, and Internal Control (AEC 23). Employers rated graduates' Learning Skills at 4.5000 and Self-Management Skills at 4.4727, indicating their capacity to learn, adapt, and manage responsibilities effectively.

3. Experiential Immersion, Professional Credentials, and Employability Outcomes

The USM BSMA program strengthens workplace readiness through a required 400-hour Management Accounting Internship (MgtAcc OJT 01), research activities, and preparation for professional credentials such as CMA, CTT, and NCB. The Batch 2022 Tracer Study reported a 96.92% relative employment rate, with 63 of 65 respondents gainfully employed. Furthermore, the Employer Feedback Survey recorded a grand mean of 4.4490 out of 5.00 (Excellent) across 38 competency indicators and an overall employer satisfaction rating of 8.85 out of 10.00, demonstrating the program's relevance to industry needs.