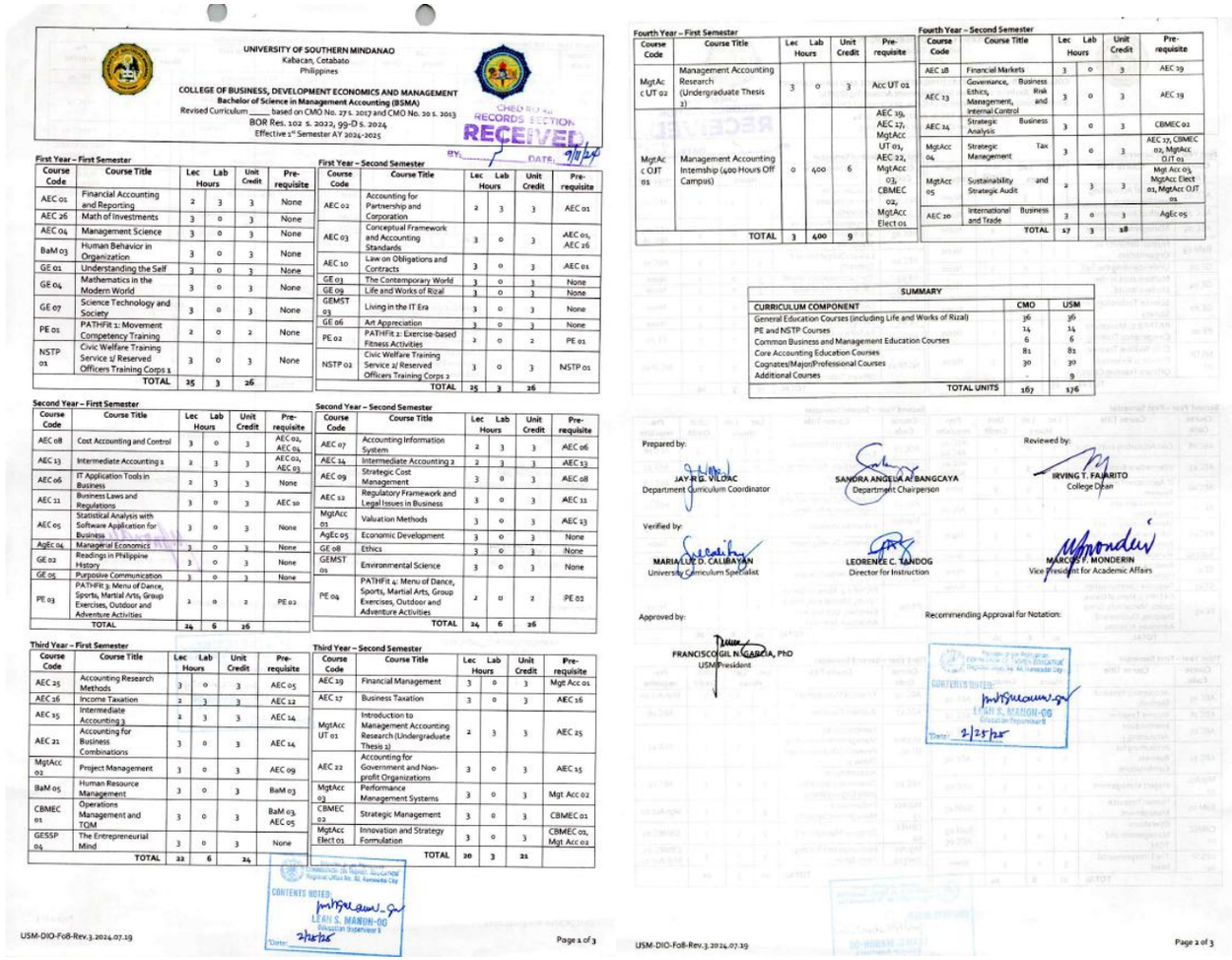
AREA III

CURRICULUM AND INSTRUCTION

PARAMETER A

CURRICULUM AND PROGRAM OF STUDIES

S.1. The curriculum provides for the development of the following professional competencies:



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
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 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 03
	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 36	Income Taxation	2	3	3	AEC 12
AEC 35	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 39	Financial Management	3	0	3	Mgt Acc 01
AEC 37	Business Taxation	3	0	3	AEC 36
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 35
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. MARION-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 39, AEC 37, 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 39
AEC 23	Governance, Business Ethics, Risk Management, and Internal Control	3	0	3	AEC 39
AEC 24	Strategic Business Analysis	3	0	3	CBMEC 02
MgtAcc 04	Strategic Tax Management	3	0	3	AEC 37, 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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Approved by:
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USM President

Recommending Approval for Notation:

CONTENTS NOTED:
LEAH S. MARION-OG
Education Supervisor II
Date: 2/25/25

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Presented below is the approved curriculum of the program.

S.1.1 acquisition of knowledge of the theories based on the field of specialization/discipline;

The program offers courses for acquisition for knowledge of the theories of specialization as provided below:

List of Subjects/Courses	
COMMON BUSINESS AND MANAGEMENT EDUCATION COURSES	
CBMEC 01	Operations Management & Total Quality Mgt.
CBMEC 02	Strategic Management
CORE ACCOUNTING EDUCATION COURSES	
AEC 01	Financial Accounting & Reporting
AEC 03	Conceptual Framework and Accounting Standards
AEC 04	Management Science
AEC 05	Statistical Analysis with Software Application for Business
AEC 06	IT Application Tools in Business
AEC 07	Accounting Information System
AEC 08	Cost Accounting and Control
AEC 09	Strategic Cost Management
AEC 10	Law on Obligations and Contracts
AEC 11	Business Laws and Regulations
AEC 12	Regulatory Framework and Legal Issues in Business
AEC 13	Intermediate Accounting I
AEC 14	Intermediate Accounting 2
AEC 15	Intermediate Accounting III

AEC 16	Income Taxation
AEC 17	Business Taxation
AEC 18	Financial Markets
AEC 19	Financial Management
AEC 20	International Business and Trade
AEC 23	Governance, Business Ethics, Risk Management, and Internal Control
AEC 24	Strategic Business Analysis
AEC 25	Accounting Research Methods
AgEc 04	Managerial Economics
AgEc 05	Economic Development
COGNATES/MAJOR/PROFESSIONAL COURSES	
BaM 03	Human Behavior in Organization
MgtAcc 01	Valuation Methods
BaM 05	Human Resource Management
MgtAcc 02	Project Management System
MgtAcc 03	Performance Management
MgtAcc 04	Strategic Tax Management
MgtAcc 05	Sustainability and Strategic Audit
MgtAcc Elec 01	Innovation and Strategy Formulation
AEC 21	Accounting for Business Combinations
AEC 22	Accounting for Government and Non-profit Organizations
ADDITIONAL COURSES	
AEC 02	Accounting for Partnership and Corporation
AEC 26	Math of Investments

S.1.2. application of the theories to real problems in the field; and

The program offers courses for students for the application of the theories to real problems in the field as shown below:

List of Subjects/Courses	
CBMEC 02	Strategic Management
AEC 19	Financial Management
AEC 24	Strategic Business Analysis
MgtAcc 04	Strategic Tax Management
MgtAcc 05	Sustainability and Strategic Audit

S.1.3. demonstration of skills in applying different strategies in actual work setting.

The program offers **Management Accounting Internship (400 hours off-campus)** where students are immersed in host training establishment (HTEs) or partner industries so that they are placed in real-world workplaces to apply classroom theories through hands-on experience

The program also offers **Management Accounting Research** where students investigate professional issues, apply research methodologies, and demonstrate critical thinking, data analysis, and practical problem-solving skill