

**University of Cebu**  
**College of Business and Accountancy**

**Bachelor of Science in Management Accounting (BSMA)**

CMO 28, series of 2017

Effective Academic Year 2019-2020

Name : \_\_\_\_\_ Date Started/First Enrolled : \_\_\_\_\_  
ID Number : \_\_\_\_\_ Expected Date of Graduation : \_\_\_\_\_

**FIRST YEAR**

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1st Semester	ENGL 100	Communication Arts	3	3	-	-	3	3	-
	MATH 100	College Mathematics	3	3	-	-	3	3	-
	PSYCH 101	Understanding the Self	3	3	-	-	3	3	-
	STS 101	Science, Technology, and Society	3	3	-	-	3	3	-
	HIST 101	Readings in Philippine History	3	3	-	-	3	3	-
	ENTREP 100	Entrepreneurship	3	3	-	-	3	3	-
	ACCTG 111	Fundamentals of Accounting 1	3	3	-	-	3	3	-
	ACCTG 112	Conceptual Framework and Accounting Standards	3	3	-	-	3	3	-
	NSTP 101	National Services Training Program 1	3	3	-	-	3	3	-
	PE 101	Movement Enhancement	2	2	-	-	2	2	-
	<b>Total</b>		<b>29</b>	<b>29</b>			<b>29</b>	<b>29</b>	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2nd Semester	LIT 11	Literature of the World	3	3	-	-	3	3	-
	MATH 101	Mathematics in the Modern World	3	3	-	-	3	3	-
	SOCIO 102	Gender and Society	3	3	-	-	3	3	-
	HUM 101	Art Appreciation	3	3	-	-	3	3	-
	ENGL 101	Purposive Communication	3	3	-	-	3	3	-
	FIN 121	Basic Finance w/ Mathematics of Investment	3	3	-	-	3	3	-
	ACCTG 121	Financial Accounting and Reporting	3	3	-	-	3	3	ACCTG 111, 112
	ACCTG 111B	Fundamentals of Accounting 2	3	3	-	-	3	3	ACCTG 111, 112
	NSTP 102	National Service Training Program 2	3	3	-	-	3	3	NSTP 101
	PE 102	Fitness Exercises	2	2	-	-	2	2	PE 101
	<b>Total</b>		<b>29</b>	<b>29</b>			<b>29</b>	<b>29</b>	

**SECOND YEAR**

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1st Semester	HUM 103	Indigenous Creative Crafts	3	3	-	-	3	3	-
	RIZAL 101	Life and Works of Dr. Jose Rizal	3	3	-	-	3	3	-
	BA 424	Management Science	3	3	-	-	3	3	-
	BA 225	Human Resource Management	3	3	-	-	3	3	-
	BA 319	Statistical Analysis with Software Application	2	2	1	3	3	3	ACCTG 121, FIN 121
	ACCTG 221	Accounting Information System	3	3	-	-	3	3	ACCTG 121, ACCTG 111B
	ACCTG 223	Cost Accounting and Control Part 1	3	3	-	-	3	3	ACCTG 121
	ACCTG 211	Intermediate Accounting 1	3	3	-	-	3	3	ACCTG 111, ACCTG 112
	LAW 121	Law on Obligations and Contracts	3	3	-	-	3	3	ACCTG 111, ACCTG 121
	PE 103	Physical Activity Towards Health and Fitness 1	2	2	-	-	2	2	PE 102
	<b>Total</b>		<b>28</b>	<b>28</b>	<b>1</b>	<b>3</b>	<b>29</b>	<b>31</b>	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2nd Semester	PHILO 101	Ethics	3	3	-	-	3	3	-
	ECON 124	Managerial Economics	3	3	-	-	3	3	-
	BA 328	Operations Management and TQM	3	3	-	-	3	3	BA 424
	BA 315	IT Applications Tools in Business	2	2	1	3	3	5	ACCTG 221
	ACCTG 311	Computerized Bookkeeping	-	-	1	3	1	3	ACCTG 221, ACCTG 211
	ACCTG 222	Intermediate Accounting 2	3	3	-	-	3	3	ACCTG 211
	ACCTG 225	Strategic Business Analysis (MAS 1)	3	3	-	-	3	3	ACCTG 223
	ECON 122	Macroeconomics	3	3	-	-	3	3	-
	LAW 413	Law on Business Organizations	3	3	-	-	3	3	LAW 121
	PE 104	Physical Activity Towards Health and Fitness II	2	2	-	-	2	2	PE 102
	<b>Total</b>		<b>25</b>	<b>25</b>	<b>2</b>	<b>6</b>	<b>27</b>	<b>31</b>	

**Requirements:**

**For High School Graduates**

1. High School Card
2. Birth Certificate
3. Certificate of Good Moral Character

**For Transferees/College Graduates**

1. Honorable Dismissal/Certificate of transfer credential
2. TOR/Informative Copy of TOR
3. Certificate of Good Moral Character

**THIRD YEAR**

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1st Semester	SOCIO 101	The Contemporary World	3	3	-	-	3	3	-
	BA 423	International Business and Trade	3	3	-	-	3	3	ECON 124
	BA 329	SAP – Business One	-	-	1	3	1	3	BA 315
	ACCTG 325	Strategic Cost Management ( MAS 2 )	3	3	-	-	3	3	ACCTG 225
	ACCTG 313	Intermediate Accounting 3	3	3	-	-	3	3	ACCTG 222
	ACCTG 315	Accounting for Business Combinations	3	3	-	-	3	3	ACCTG 222
	LAW 311	Regulatory Frameworks and Legal Issues in Business	3	3	-	-	3	3	LAW 413
	ACCTG 321	Accounting Research Methods	3	3	-	-	3	3	**
	TAX 311	Income Taxation	3	3	-	-	3	3	ACCTG 222
	<b>Total</b>		<b>24</b>	<b>24</b>	<b>1</b>	<b>3</b>	<b>25</b>	<b>27</b>	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2nd Semester	ACCTG 226	Valuation Method	3	3	-	-	3	3	ACCTG 313
	ACCTG 320	Governance, Business Ethics, Risk Mgt. and Internal Control	3	3	-	-	3	3	-
	ACCTG 322	Accounting for Government and Non-Profit Organizations	3	3	-	-	3	3	ACCTG 313
	BA 213	Human Behavior in Organization	3	3	-	-	3	3	-
	BA 316	Strategic Management	3	3	-	-	3	3	ACCTG 325
	ACCTG 318	Accounting for Special Transactions	3	3	-	-	3	3	ACCTG 222
	FM 313	Financial Management	3	3	-	-	3	3	ACCTG 313
	OM 411	Project Management	3	3	-	-	3	3	ACCTG 211
	TAX 321	Business Taxation	3	3	-	-	3	3	TAX 311
	<b>Total</b>		<b>27</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>27</b>	

**FOURTH YEAR**

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1st Semester	BA 411	Analytics-Dashboard	-	-	1	3	1	3	BA 329
	BA 412	Strategic Tax Management	3	3	-	-	3	3	TAX 321, TAX 311
	BA 421	Feasibility Study	3	3	-	-	3	3	***
	BA 427	Performance Management Systems	3	3	-	-	3	3	OM 411
	BA 428	Sustainability and Strategic Audit	3	3	-	-	3	3	ACCTG 320
	ECON 225	Economic Development	3	3	-	-	3	3	ECON 124
	BA 429	Management Reporting	3	3	-	-	3	3	ACCTG 320
	TAX 312	Taxation Under the Local Government Code and Preferential Taxation	3	3	-	-	3	3	TAX 321
	FM 321	Financial Markets	3	3	-	-	3	3	ACCTG 313
	LAW 321	Business Laws and Regulations – Laws on Other Business Transactions	3	3	-	-	3	3	LAW 413, TAX 311, TAX 321
	<b>Total</b>		<b>27</b>	<b>27</b>	<b>1</b>	<b>3</b>	<b>28</b>	<b>30</b>	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2nd Semester	BA 430	Management Accounting Internship (400 Hours)	6	6	-	-	6	6	****
	BA 431	Management Accounting Research	3	3	-	-	3	3	****
		<b>Total</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>9</b>	

\*\* Must have completed all 2nd year subjects  
 \*\*\* Must have completed all 3rd year subjects  
 \*\*\*\* Must have completed all 1st year to 4th year first semester subjects

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