

University of Cebu
College of Business and Accountancy
Bachelor of Science in Management Accounting (BSMA)
CMO 26, series of 2017
Effective Academic Year 2022-2023

Name : _____
 ID Number : _____

Date Started/First Enrolled : _____
 Expected Date of Graduation : _____

FIRST YEAR									
	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1 st Semester	ENGL 100	Communication Arts	3	3	-	-	3	3	-
	MATH 100	College Mathematics	3	3	-	-	3	3	-
	HUM 101	Art Appreciation	3	3	-	-	3	3	-
	SOCIO 101	The Contemporary World	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	-
	RIZAL 101	Life and Works of Dr. Jose Rizal	3	3	-	-	3	3	-
	NSTP 101	National Services Training Program 1	3	3	-	-	3	3	-
	PE 101	Movement Competency Training (PATHFit 1)	2	2	-	-	2	2	-
		Total		29	29			29	29

FIRST YEAR									
	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2 nd Semester	ACCTG 221	Accounting Information System	3	3	-	-	3	3	ACCTG 111
	MATH 101	Mathematics in the Modern World	3	3	-	-	3	3	-
	SOCIO 102	Gender and Society	3	3	-	-	3	3	-
	PSYCH 101	Understanding the Self	3	3	-	-	3	3	-
	ENGL 101	Purposive Communication	3	3	-	-	3	3	-
	BA 315	IT Applications Tools in Business	2	2	1	3	3	5	-
	BA 213	Human Behavior in Organization	3	3	-	-	3	3	-
	ACCTG 111B	Fundamentals of Accounting 2	3	3	-	-	3	3	ACCTG 111
	NSTP 102	National Service Training Program 2	3	3	-	-	3	3	NSTP 101
	PE 102	Exercised-based Fitness Activities (PATHFit 2)	2	2	-	-	2	2	PE 101
		Total		29	29			29	31

SECOND YEAR									
	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1 st Semester	LIT 11	Literature of the World	3	3	-	-	3	3	-
	STS 101	Science, Technology, and Society	3	3	-	-	3	3	-
	TAX 311	Income Taxation	3	3	-	-	3	3	ACCTG 111B
	ACCTG 311	Computerized Bookkeeping	-	-	1	3	1	3	ACCTG 221
	ECON 124	Managerial Economics	3	3	-	-	3	3	-
	PHILO 101	Ethics	3	3	-	-	3	3	-
	BA 424	Management Science	3	3	-	-	3	3	-
	BA 326	Operations Management and TQM	3	3	-	-	3	3	-
	ACCTG 121	Financial Accounting and Reporting	3	3	-	-	3	3	ACCTG 111B
	LAW 121	Law on Obligations and Contracts	3	3	-	-	3	3	-
	PE 103	Sports and Dance (PATHFit 3)	2	2	-	-	2	2	PE 102
	Total		29	29	1	3	30	32	

SECOND YEAR									
	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2 nd Semester	HUM 103	Indigenous Creative Crafts	3	3	-	-	3	3	-
	BA 329	SAF - Business One	-	-	1	3	1	3	ACCTG 221
	BA 319	Statistical Analysis with Software Application	2	2	1	3	3	3	BA 315
	ACCTG 211	Intermediate Accounting 1	3	3	-	-	3	3	ACCTG 121 & ACCTG 222
	ACCTG 222	Intermediate Accounting 2	3	3	-	-	3	3	ACCTG 121 & ACCTG 211
	TAX 321	Business Taxation	3	3	-	-	3	3	TAX 311
	ACCTG 223	Cost Accounting and Control Part 1	3	3	-	-	3	3	ACCTG 121
	ECGN 225	Economic Development	3	3	-	-	3	3	-
	LAW 311	Regulatory Frameworks and Legal Issues in Business	3	3	-	-	3	3	LAW 121
	PE 104	Sports/Outdoor Adventure Activities (PATHFit 4)	2	2	-	-	2	2	PE 102
		Total		25	25	2	6	27	29

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	
1 st Semester	ECON 122	Macroeconomics	3	3	-	-	3	3	
	BA 423	International Business and Trade	3	3	-	-	3	3	ECON 225
	ACCTG 225	Strategic Business Analysis (MAS 1)	3	3	-	-	3	3	ACCTG 223
	ACCTG 313	Intermediate Accounting 3	3	3	-	-	3	3	ACCTG 222
	LAW 413	Law on Business Organizations	3	3	-	-	3	3	LAW 121
	ACCTG 112	Conceptual Framework and Accounting Standards	3	3	-	-	3	3	ACCTG 222
	ACCTG 320	Governance, Business Ethics, Risk Mgt. and Internal Control	3	3	-	-	3	3	
	ACCTG 315	Accounting for Business Combinations	3	3	-	-	3	3	ACCTG 222
	BA 225	Human Resource Management	3	3	-	-	3	3	
	Total		27	27	0	0	27	27	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2 nd Semester	ACCTG 226	Valuation Method	3	3	-	-	3	3	ACCTG 313
	ACCTG 325	Strategic Cost Management (MAS 2)	3	3	-	-	3	3	ACCTG 225
	ACCTG 322	Accounting for Government and Non-Profit Organizations	3	3	-	-	3	3	ACCTG 313
	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
	BA 427	Performance Management Systems	3	3	-	-	3	3	OM 411
	ACCTG 321	Accounting Research Methods	3	3	-	-	3	3	ACCTG 313
	Total		27	27	0	0	27	27	

FOURTH YEAR

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
1 st 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 431	Management Accounting Research	3	3	-	-	3	3	
	BA 428	Sustainability and Strategic Audit	3	3	-	-	3	3	ACCTG 320
	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
	Total		27	27	1	3	28	30	

	Course Code	Descriptive Title	Lec		Lab		Total		Pre/Co Requisite
			Units	Hours	Units	Hours	Units	Hours	
2 nd Semester	BA 430	Management Accounting Internship (400 Hours)	6	6	-	-	6	6	***
	BA 421	Feasibility Study	3	3	-	-	3	3	***
	Total		9	9	-	-	9	9	

*** Must be Graduating

Dr. Niña Lyn E. Bueno, CPA

Dean, College of Business and Accountancy
UC - Main

Dr. Ivy Abella

Dean, College of Business and Accountancy
UC - Lapu-Lapu - Mandaue

Dr. Christopher Biore

Dean, College of Business and Accountancy
UC - Banilad

Yolanda C. Sayson, Ed.D.
Curriculum Director

Anna Liza B. Son, Ed.D.
VC for Academic Affairs-Prof Ed