BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING
(based on CMO No. 28 s. 2017)
Effective Academic Year 2022 - 2023

FIRST YEAR

First Semester

Course Code	Descriptive Title	LEC	LAB	Pre-requisite/ Co-requisite
GE-US	Understanding the Self	3		
GE-IPEd	Indigenous People Education	3		
GE-MM	Mathematics in the Modern World	3		
GE-ST	Science, Technology & Society	3		
GE-LITE	Living in the IT Era	3		
AEMA1	Managerial Economics	3		
PrE1	Human Behavior in Organization	3		
PE 11	Movement Enhancement (ME)	2		
NSTP 1	National Service Training Program 1	3		
TOTAL		**26**		

Second Semester

Course Code	Descriptive Title	LEC	LAB	Prerequisite/ Co-requisite
GE-PEd	Peace Education	3		
GE-PC	Purposive Communication	3		
AEMA2	IT Application Tools in Business	2	1	
AEMA3	Conceptual Framework and Accounting Standards	3		BRDG1
AEMA4	Financial Accounting and Reporting	3		BRDG1
BMEC1	Strategic Management	3		
Entrep	Entrepreneurship	3		
PE 12	Fitness Exercise (FE)	2		
NSTP 2	National Service Training Program 2	3		NSTP 1
TOTAL		**26**		

SECOND YEAR

First Semester

Course Code	Descriptive Title	LEC	LAB	Pre-requisite/ Co-requisite
AEMA5	Cost Accounting and Control	3		
AEMA6	Financial Markets	3		
AEMA7	Intermediate Accounting 1	6		AEMA4
AEMA8	Law on Obligations and Contracts	3		
PrEE1	Human Resource Management	3		PrE1
GE-AA	Art Appreciation	3		
GE-PH	Readings in Philippine History	3		
PE 21	Physical Activities Towards Health & Fitness (PATH-Fit) 1 (Dance, Sports, Outdoor & Adventure Activities)	2		
TOTAL		**26**		

Second Semester

Course Code	Descriptive Title	LEC	LAB	Prerequisite/ Co-requisite
AEMA9	Strategic Cost Management	3		AEMA5
AEMA10	Income Taxation	6		
AEMA11	Intermediate Accounting 2	6		AEMA7
AEMA12	Business Laws and Regulations	3		AEMA8
PrE2	Performance Management Systems	3		PrEE1
GE-RIZAL	Rizal's Life and Works	3		
PE 22	Physical Activities Towards Health & Fitness (PATH-Fit) 2 (Dance, Sports, Outdoor & Adventure Activities)	2		PE 21
TOTAL		**26**		

THIRD YEAR

First Semester

Course Code	Descriptive Title	LEC	LAB	Pre-requisite/ Co-requisite
AEMA13	Regulatory Framework and Legal Issues in Business	3		AEMA12
AEMA14	Business Tax	3		AEMA10
AEMA15	Governance, Business Ethics, Risk Management, and Internal Control	3		
AEMA16	Financial Management	3		
AEMA17	Intermediate Accounting 3	3		AEMA11
PrE3	Project Management	3		
PrE4	Accounting for Government and Non-Profit Organizations	3		
PrEE2	Management Reporting	3		
GE-CW	The Contemporary World	3		
TOTAL		**27**		

Second Semester

Course Code	Descriptive Title	LEC	LAB	Prerequisite/ Co-requisite
AEMA18	Accounting Information System	2	1	
AEMA19	Economic Development	3		
AEMA20	Management Science	3		
AEMA21	International Business and Trade	3		
AEMA22	Strategic Business Analysis	3		
PrE5	Valuation Methods	3		
PrE6	Accounting for Business Combinations	3		
PrE7	Strategic Tax Management	3		AEMA14
GE-E	Ethics	3		
TOTAL		**27**		

FOURTH YEAR

First Semester

Course Code	Descriptive Title	LEC	LAB	Pre-requisite/ Co-requisite
AEMA23	Statistical Analysis with Software Application	2	1	
AEMA24	Accounting Research Methods	3		
BMEC2	Operations Management and TQM	3		
PrE8	Sustainability and Strategic Audit	3		
TOTAL		**12**		

Second Semester

Course Code	Descriptive Title	LEC	LAB	Prerequisite/ Co-requisite
AEMA25	Management Accounting Research	3		AEMA23 & AEMA24
AEMA26	Management Accounting Internship (400 hours)	6		All courses until 4th Year (1st Semester)
TOTAL		**9**		

Note: For Non-ABM graduates, the following bridging courses should be taken in the First Year:

Course Code	Description	Units	
BRDG1	Fundamentals of Accounting and Finance	3	1st Semester
BRDG2	Introduction to Marketing and Management	3	2nd Semester
	TOTAL	6	

Note: NCIII Bookkeeping and completed academic units of courses until Fourth Year (First Semester) are requirements before taking Internship