



PWC
Innovation is our tradition.

University Ave., Juna Subd., Matina, Davao City

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING

Based on CMO#28, series of 2017

Effective SY 2021-2022

For Non-ABM Graduates

FIRST YEAR

FIRST SEMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
BSMA 001	Fundamentals of Accounting	3	0	3	None
BSMA 002	Management and Organization	3	0	3	None
AECC 011	Managerial Economics	3	0	3	None
CBMC 001	Operations Management and TQM	3	0	3	None
GECC 001	Understanding the Self	3	0	3	None
GECC 002	Purposive Communication	3	0	3	None
PWC 001	Peace Education and Spirituality	3	0	3	None
GEPE 001	Movement Enhancement	2	0	2	None
NSTP 001	National Service Training Program 1	3	0	3	None
		26	0	26	

SECOND SEMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AECC 013	Financial Accounting and Reporting A	3	0	3	BSMA 001
AECC 014	Financial Accounting and Reporting B	3	0	3	BSMA 001
AECC 015	Conceptual Framework and Accounting Standards	3	0	3	BSMA 001
AEPC 010	Human Behavior in Organizations	3	0	3	BSMA 002
GECC 003	Readings in Philippine History	3	0	3	None
GECC 004	Mathematics in the Modern World	3	0	3	None
GECC 005	Ethics	3	0	3	None
GEPE 002	Fitness Exercises	2	0	2	GEPE 001
NSTP 002	National Service Training Program 2	3	0	3	NSTP 001
		26	0	26	

SUMMER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AECC 012	Economic Development	3	0	3	AECC 011
PWC 002	Personality Development and Individual Responsibility	3	0	3	None
GECC 006	Art Appreciation	3	0	3	None
		9	0	9	

SECOND YEAR

FIRST SEMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AECC 016	Intermediate Accounting 1A	3	0	3	AECC 013, and 014
AECC 017	Intermediate Accounting 1B	3	0	3	AECC 013 and 014
AECC 001	Law on Obligations and Contracts	3	0	3	None
AEPC 012	Valuation Concepts and Methods	3	0	3	None
GECC 007	The Contemporary World	3	0	3	None
GECC 008	Science, Technology and Society	3	0	3	None
PWC 003	Philwomenian Identity	3	0	3	None
GEPE 003	Dance Theatre	2	0	2	GEPE 001 & 002
		23	0	23	

SECOND SEMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AECC 018	Intermediate Accounting 2A	3	0	3	AECC 016, and 017
AECC 019	Intermediate Accounting 2B	3	0	3	AECC 016, and 017
AECC 026	Cost Accounting and Control	3	0	3	AECC 016, and 017
AECC 009	Statistical Analysis with Software Application	3	0	3	None
AECC 002	Business Law and Regulations	3	0	3	AECC 001
GECC 009	Life and Works of Rizal	3	0	3	None
GEEL 001A	GE Elective 1	3	0	3	None
GEPE 004	Sports Nutrition	2	0	2	GEPE 001 & 002
		23	0	23	

SUMMER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
ACEL 005	Human Resource Management	3	0	3	None
GEEL 002A	GE Elective 2	3	0	3	None
GEEL 003	GE Elective 3	3	0	3	None
		9	0	9	

THIRD YEAR

FIRST SEMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AECC 020	Intermediate Accounting 3A	3	0	3	AECC 018, and 019
AECC 021	Intermediate Accounting 3B	3	0	3	AECC 018, and 019
AECC 010	Governance, Bus Ethics, Risk Mgt and Internal Control	3	0	3	None
AECC 027	Strategic Cost Management	3	0	3	AECC 026
AECC 029	Income Taxation	3	0	3	None
AECC 003	Regulatory Framework and Legal Issues in Business	3	0	3	AECC 001
AECC 024	IT Application Tools in Business	2	1	3	None
PWC 004	Institutional Management Enterprise	3	0	3	GEEL 003
		23	1	24	

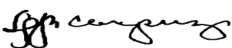
SECOND SEMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AEPC 007	Accounting for Business Combinations	3	0	3	AECC 020 and 021
AEPC 008	Accounting for Government and Non-profit Organization	3	0	3	AECC 020 and 021
AEPC 009	Sustainability and Strategic Audit	3	0	3	AECC 010
ACEL 006	Enterprise Governance Framework	3	0	3	None
AECC 030	Business and Transfer Taxes	3	0	3	AECC 029
AECC 023	Financial Management	3	0	3	None
AECC 025	Accounting Information System	2	1	3	AECC 024
CBMC 002	Strategic Management	3	0	3	None
		23	1	24	

FOURTH YEAR

FIRST SEMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AEPC 011	Project Management	3	0	3	None
AEPC 013	Performance Management System	3	0	3	None
AEPC 014	Strategic Tax Management	3	0	3	AECC 029 and 030
AECC 005	International Business and Trade	3	0	3	None
AECC 006	Accounting Research Methods	3	0	3	None
AECC 028	Strategic Business Analysis	3	0	3	AECC 023 and 027
AECC 004	Management Science	3	0	3	None
AECC 022	Financial Markets	3	0	3	None
		24	0	24	

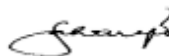
SECOND SEMESTER		UNIT DISTRIBUTION			
Code	Description	Lec	Lab	Total	Prereq
AECC 008a	Management Accounting Research	3	0	3	AECC 006
AECC 007a	Management Accounting Internship	6	0	6	Senior Standing
		9	0	9	

Prepared by:



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