



**SAINT LOUIS  
UNIVERSITY**  
BAGUIO CITY, PHILIPPINES

# **MANAGEMENT ACCOUNTING**

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## **PROGRAM CATALOG**





## SLU VISION-MISSION

"Saint Louis University is envisioned as an excellent missionary and transformative educational institution zealous in developing human resources imbued with Christian Spirit and who are creative, competent and socially involved. "

## SCHOOL VISION-MISSION

The School of Accountancy, Management, Computing and Information Studies (SAMCIS) is envisioned as the center of excellence in Business, Management, and Information Technology Education, committed to the creative, competent, and Christian formation of individuals, who can be agents of progress in the changing local and international business and information technology environments.

## PROGRAM EDUCATIONAL OBJECTIVES (PEO)

Three to five years after graduation, graduates of the BS Management Accounting Program are expected to:

1. demonstrate professional values, ethics, and attitudes of a management accountant;
2. demonstrate in-depth knowledge and skills in the field of management accounting and other related disciplines;
3. make positive contributions to the management accounting profession, and support various stakeholders and the general public; and
4. apply creative skills and critical thinking to assist the management in carrying out its functions.

## PROGRAM LEARNING OUTCOMES (PLO)

At the end of the program, the BSMA Graduates should be able to:

1. Apply competencies in social sciences, mathematics, business laws & taxation, and relevant management philosophies in the field of management accounting.
2. Communicate business concepts and strategies effectively, orally and in writing, in English and Filipino, using appropriate technology.
3. Resolve business issues and problems with global and local perspectives using their knowledge and technical proficiency.
4. Employ technology as a business tool to capture financial and non-financial information, generate reports, and recommend decisions.
5. Present financial and other reports, results, analyses and recommended decisions to management and other stakeholders.
6. Recommend solutions to social and business issues and problems using knowledge and technical proficiency in accounting, financial reporting, taxation and information technology.
7. Apply accounting and tax policies in accordance with financial reporting standards and regulatory frameworks.
8. Conduct ethical management accounting-related research to identify gaps between current and literature-based concepts and theories and generate new knowledge.
9. Conduct studies to assess a potential business's market, finance, human resource, and management accounting viability.
10. Apply knowledge and skills that will enable them to successfully respond to various types of assessments.
11. Practice professionalism, good corporate citizenship, ethics, and social responsibility, and manifest inclusiveness in all aspects of the management accounting profession.
12. Develop one's personality and competencies as a Filipino Louisian management accountant continually and holistically to keep abreast with local and global developments.
13. Work effectively and independently in multi-disciplinary and multi-cultural teams.
14. Practice Christian values in their personal and professional endeavors as Louisians in the service of the CICM mission.



# CURRICULUM

FIRST YEAR			
COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>1st Semester</b>			
CFE 101	God's Journey with His People	3	
GHST	Readings in Philippine History	3	
GART	Art Appreciation	3	
NSTP-CWTS 1	Foundations of Service	3	
GIT	Living in the IT Era	3	
FIT HW	Physical Activity Towards Health & Fitness (Health and Wellness)	2	
AE 111	Conceptual Framework and Accounting Standards	3	
AE 112	Financial Accounting and Reporting	6	
OBLICON	Law on Obligations and Contracts	3	
		<b>Total Units:</b>	<b>29</b>

COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>2nd Semester</b>			
CFE 102	Christian Morality in Our Times	3	
GCWORLD	The Contemporary World	3	
GPCOM	Purposive Communication	3	
GENTREP	The Entrepreneurial Mind	3	
NSTP-CWTS 2	Social Awareness and Empowerment for Service	3	NSTP-CWTS 1
GPPC	Philippine Popular Culture	3	
FIT CS	Physical Activity Towards Health & Fitness (Combative Sports)	2	
AE 121	Intermediate Accounting 1	6	AE 111, AE 112
AE 122	Financial Management	3	
		<b>Total Units:</b>	<b>29</b>

COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>Short Term</b>			
BEE 221	Economic Development	3	
CMPC 131	Accounting for Special Transactions	3	AE 121
GRIZAL	The Life and Works of Rizal	3	
		<b>Total Units:</b>	<b>9</b>

THIRD YEAR			
COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>1st Semester</b>			
CFE 105A	DCM in Action: Justice, Peace, and Integrity of Creation, Indigenous Peoples, and Interreligious Dialogue	1.5	CFE 103, 104
BUSTAXa	Business Taxation	3	INCTAXa
AE 311	Statistical Analysis with Software Application	3	
AE 312	Regulatory Framework and Legal Issues in Business	3	OBLICON
AE 313	Strategic Cost Management	3	AE 212
AE 314	IT Application Tools in Business	3	AE 222
AE 315	Auditing Principles and Procedures	3	
CMPC 311	Accounting for Governmental and Non-Profit Organizations	3	AE 221
MARLEC 311	Enterprise Governance Framework	3	
BADC 112	Human Resource Management	3	
		<b>Total Units:</b>	<b>28.5</b>

COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>2nd Semester</b>			
CFE 105B	DCM in Action: Environmental Planning and Management and Disaster Risk Reduction Management	1.5	CFE 105A
BADC 121	International Business and Trade	3	
AE 321	Strategic Business Analysis	3	AE 313
AE 322	Financial Markets	3	
CMPC 324	Strategic Tax Management	3	BUSTAXa
ACELEC 331	Valuation Concepts and Methods	3	
HRE 312	Project Management	3	
MARES 321	Management Accounting Research 1	3	AE 311
CMPC 314	Sustainability and Strategic Audit	3	
STRAMA	Strategic Management	3	
		<b>Total Units:</b>	<b>28.5</b>

COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>Short Term</b>			
HBO	Human Behavior in Organization	3	
FOR LANG 1	Foreign Language 1	3	
CMPC 332	Performance Management Systems	3	
		<b>Total Units:</b>	<b>9</b>

SECOND YEAR			
COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>1st Semester</b>			
CFE 103	Catholic Foundation of Mission	3	
GSELF	Understanding the Self	3	
GETHCS	Ethics	3	
FIT OA	Physical Activity Towards Health & Fitness (Outdoor & Adventure Activities)	2	
POM	Production and Operations Management	3	
AE 211	Intermediate Accounting 2	6	AE 121
AE 212	Cost Accounting and Control	6	AE 121
BLR 211	Business Laws and Regulations 1	3	OBLICON
		<b>Total Units:</b>	<b>29</b>

COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>2nd Semester</b>			
CFE 104	DCM Missionary Identity	3	CFE 103
GSTS	Science, Technology, and Society	3	
GMATH	Mathematics in the Modern World	3	
FIT AQ	Physical Activity Towards Health & Fitness (Aquatics)	2	
AE 221	Intermediate Accounting 3	3	AE 211
AE 222	Accounting Information System	3	
BLR 221	Business Laws and Regulations 2	3	BLR 211
CMPC 221	Accounting for Business Combinations	3	CMPC 131
INCTAXa	Income Taxation	6	
		<b>Total Units:</b>	<b>29</b>

COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>Short Term</b>			
BEPAC 311	Managerial Economics	3	
AE 231	Governance, Business Ethics, Risk Mgmt and Internal Control	3	AE 221
AE 232	Management Science	3	
		<b>Total Units:</b>	<b>9</b>

FOURTH YEAR			
COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>1st Semester</b>			
CFE 106A	Embracing the CIM Mission	1.5	CFE 105B
MAPRAC 411	Management Accounting Internship	6	Completion of 1st, 2nd, 3rd yr courses
MARES 411	Management Accounting Research 2	3	MARES 321
		<b>Total Units:</b>	<b>10.5</b>

COURSE NO.	DESCRIPTIVE TITLE	UNITS	CO / PRE-REQUISITES
<b>2nd Semester</b>			
CFE 106B	Embracing the CIM Mission	1.5	CFE 106A
MAREV 421	Updates in Financial Accounting and Reporting for Management Accountants	3	MAPRAC 411, MARES 411
MAREV 422	Updates in Advanced Financial Accounting and Reporting for Management Accountants	3	MAPRAC 411, MARES 411
MAREV 423	Updates in Financial Management and Advisory Services for Management Accountants	3	MAPRAC 411, MARES 411
MAREV 424	Updates in Regulatory Framework for Business Transactions for Management Accountants	3	MAPRAC 411, MARES 411
MAREV 425	Updates in Taxation for Management Accountants	3	MAPRAC 411, MARES 411
MAREV 426	Updates in Advanced Management Accounting	3	MAPRAC 411, MARES 411
		<b>Total Units:</b>	<b>19.5</b>



## ADMISSION POLICIES

Saint Louis University welcomes local and foreign students alike, subject to University admission Policies, requirements, and academic standards and pertinent laws of the Republic of the Philippines

### **Undergraduate Freshman Students**

- All undergraduate freshman applicants must pass the SLU College Entrance Examination (SLU-CEE) and must qualify within the slots duly determined for their chosen course. The regular SLU-CEE is conducted during weekends from the middle of October up to the middle of December. Admission for the first semester starts at the middle of April.

### **Transfer Students**

- SLU admits transferees in all courses except Bachelor in Medical Laboratory Science subject to their compliance with pertinent requirements and guidelines. They must undergo a Qualifying Examination (QE) and if qualified, will take the Personality Test and Interview. Foreign students applying as transferee are subject to the English Proficiency Test (EPT) rule.

### **Graduate Program Students**

- The applicant must have finished the prerequisite degree/s prior to acceptance to the Graduate Program;
- For a Master's degree, the applicant must have a Bacalaureate degree from an institution of recognized standing
- For a Doctorate degree, the applicant must have a Master's degree in related fields from an institution of recognized standing.

### **Foreign Students**

- Foreign students should apply not later than 6 months before the start of the academic term. Moreover, they should be in Baguio City at least 4 weeks before the start of classes of the academic term for them to take the EPT as well as SLU-CEE / QE / GPPE, and Personality Test.
- Foreign students applying for the first time either in the undergraduate or graduate program should initially possess satisfactory proficiency in English and have passed the EPT as well as the pertinent entrance examination and Personality Test. Before enrolling, they undergo Preadmission Processing at the Student Affairs Office.
- Foreign students must secure a valid Student Visa. There are two options in securing a Student Visa. For related information, consult Foreign Student section of the Registrar's Office.



## SCHEDULE OF FEES

FIRST YEAR TUITION FEE AS OF AY 2022 - 2023		
COURSE	PARTIAL	FULL
BSMA	P 9,200.00	P 29,840.00
<b>FEES LISTED PER SEMESTER AND ARE SUBJECT TO CHANGE WITHOUT PRIOR NOTICE</b>		

### JOB OPPORTUNITIES (WHERE DOES THE PROGRAM TAKE YOU?)

- Certified Management Accountant (CMA)
- Staff Accountant
- Accounting Manager
- Manager/Director - Data Analytics
- Manager/Director - Strategic Planning
- Investment Analyst
- Financial Advisor/Analyst
- Chief Financial Officer (CFO)
- Financial Services Manager
- Treasurer
- Controller

#### CONTACT INFO:

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