



**Philippine Christian University**  
**College of Business Administration and Accountancy**

**BACHELOR OF SCIENCE IN MICROFINANCE AND MANAGEMENT  
ACCOUNTING**

(BSMMA)

**CURRICULUM FOR ACADEMIC YEAR 2019– 2023**

<b>FIRST SEMESTER</b>		<b>FIRST YEAR</b>		<b>SECOND SEMESTER</b>	
RELS1001	Christian Formation	3	RELS1002	Christian Ethics	3
GNED1013	Philippine Popular Culture	3	GNED1010	Living in the IT era	3
GNED1003	Understanding the Self	3	GNED1001	Mathematics in the Modern World	3
CACT1101	Financial Accounting and Reporting	6	CBME1201	Operations Management and Total Quality Management	3
CACT1102	Law on Obligations and Contracts	3	CACT1205	Intermediate Accounting 1	3
CACT1103	Managerial Economics	3	CACT1206	Conceptual Framework and Accounting Standards	3
CACT1104	Management Science	3	CACT1207	Cost Accounting and Control	3
CWTS1001	Civic Welfare Training Service 1	3	CACT1208	Economic Development	3
PHED1001	Physical Education 1	2	CWTS1002	Civic Welfare Training Service 2	3
			PHED1002	Physical Education 2	2
		<b>29</b>			<b>29</b>
<b>FIRST SEMESTER</b>		<b>SECOND YEAR</b>		<b>SECOND SEMESTER</b>	
GNED1005	Readings in the Philippine History	3	GNED1003	The Contemporary World	3
GNED1010	Science, Technology and Society	3	GNED1009	Life's and Works of Rizal	3
GNED1006	Purposive Communication	3	GNED1007	Art Appreciation	3
GNED1008	Ethics	3	GNED1004	Environmental Science	3
CACT2109	Intermediate Accounting 2	3	CACT2214	Intermediate Accounting 3	3
CACT2110	Income Taxation	3	CACT2215	Business Taxation	3
CACT2111	Business Laws and Regulations	3	CACT2216	Strategic Cost Management	3
CACT2112	Financial Management	3	CACT2217	Accounting Information System	3
CACT2113	IT Application Tools in Business	3	CACT2218	Statistical Analysis with Software Application	3
PHED1003	Physical Education 3	2	PHED1004	Physical Education 4	3
		<b>29</b>			<b>29</b>
<b>FIRST SEMESTER</b>		<b>THIRD YEAR</b>		<b>SECOND SEMESTER</b>	
CACT3119	Financial Markets	3	CACT3222	International Business and Trade	3
CACT3120	Regulatory Framework and Legal Issues in Business	3	CACT3224	Strategic Management	3
CACT3121	Governance, Business Ethics, Risk Management, and Internal Control	3	MFIN3203	Design of Microfinance Products	3
CACT3122	Accounting Research Methods	3	MFIN3204	Microfinance Banking	3
CACT3123	Accounting for Business Combinations	3	MACT3202	Human Behavior in Organization	3
MACT3101	Project Management	3	MACT3203	Valuation Methods	3
EMAC3101	Professional Elective 1 (Updates in Managerial Accounting)	3	MACT3204	Performance Management Systems	3
MFIN3101	Introduction to Microfinance	3	MACT3205	Strategic Tax Management	3
MFIN3102	Central Banking and Monetary Policy	3			
		<b>27</b>			<b>24</b>
<b>FIRST SEMESTER</b>		<b>FOURTH YEAR</b>		<b>SECOND SEMESTER</b>	
CACT4125	Strategic Business Analysis	3	EMAC4202	Professional Electives 2 (Management Reporting)	3
MACT4106	Management Accounting Internship	6	MFIN4205	Microfinance Operations Management	3
MACT4107	Management Accounting Research	3	MACT4208	Sustainability and Strategic Audit	3
			CACT4226	Accounting for Government and Non-profit Organization	3
			MFIN4206	Managing of Business Development Services	3
			MFIN3207	Microfinance Performance and Viability	3
		<b>12</b>			<b>18</b>