



# BACHELOR OF SCIENCE IN ACCOUNTANCY

# COMPLIANCE

# REPORT

AREA V  
RESEARCH

AACCUP LEVEL III  
Accreditation

EXTENT OF COMPLIANCE

Extent of compliance with the Team Recommendations in the last survey visit

RECOMMENDATION	ACTION TAKEN	PERCENT (%) OF COMPLIANCE	REMARKS
AREA V - RESEARCH			
1. The research manual may be revised to include provision for the implementation, monitoring, evaluation, and utilization of research outputs.	The research manual was approved by the USM Board of Regents (BOR) by virtue of Resolution No. 106, s. 2023. The revisions were approved by the USM Board of Regents by virtue of Resolution No. 119, s. 2024	100%	Complied
2. Research for IMS development may be endeavored as one of the priority undertakings of the faculty.	Research entitled "Evaluating Book Features and the Effectiveness of Accounting Books in Enhancing Students' Learning Outcomes" was conducted that can be used to guide the preparation of workbooks and IMS.	80%	Partially Complied
3. Faculty members may collaborate with other colleges to conduct interdisciplinary research which may be utilized for future extension.	Researches were conducted in preparation for collaboration with other departments.	50%	Partially complied

## **AREA V - RESEARCH**

### **Recommendation:**

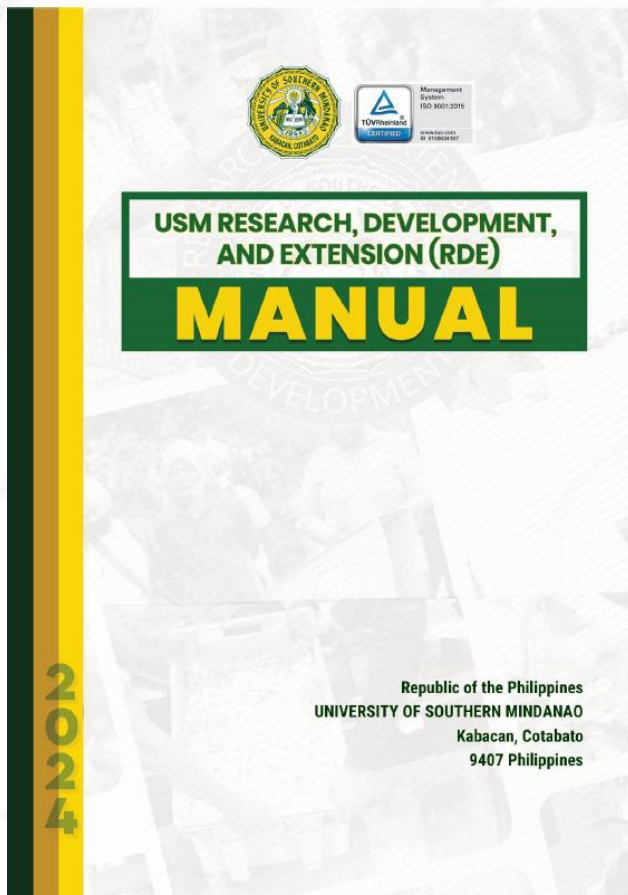
The research manual may be revised to include provision for the implementation, monitoring, evaluation, and utilization of research outputs.

### **Action Taken:**

The research manual was approved by the USM Board of Regents (BOR) by virtue of Resolution No. 106, s. 2023. The revisions were approved by the USM Board of Regents by virtue of Resolution No. 119, s. 2024



USM Research Manual approved by the USM Board of Regents  
by virtue of Resolution No. 119, s. 2024



The USM Research, Development and Extension (RDE) Manual  
Revised 2024

Approved by the USM Board of Regents (BOR) by virtue of Resolution No. 106, s. 2023  
Revisions approved by the USM Board of Regents by virtue of Resolution No. 119, s. 2024

**CONSULTANT**  
Francisco Gil N. Garcia

**EDITORS**  
Ma. Teodora N. Cabasan  
Debbie Marie B. Verzosa  
Bryan Lloyd P. Bretaña  
Glyn G. Magbanua  
Jennifer E. Sinco

**PUBLISHED BY**  
Office of the Vice President for Research, Development and Extension  
and  
Research Publication Services Office

COPYRIGHT © 2024

For inquiries, requests for copies, comments, and suggestions, please email  
usmvprde@usm.edu.ph

USM RDE Manual 2024

1

### **Recommendation:**

Research for IMS development may be endeavored as one of the priority undertakings of the faculty.

### **Action Taken:**

Research entitled “Evaluating Book Features and the Effectiveness of Accounting Books in Enhancing Students’ Learning Outcomes” was conducted by Mark Leo P. Manapol and Sandra Angela A. Bangcaya, CPA, MBA. The study was conducted to evaluate book features and its relationship with learning outcomes. This study can help guide faculty members to develop workbooks and instructional materials for teaching and learning.

A copy of the research conducted and its abstract.

**EVALUATING BOOK FEATURES AND THE EFFECTIVENESS OF  
ACCOUNTING BOOKS IN ENHANCING STUDENTS'  
LEARNING OUTCOMES**

**MARK LEO P. MANAPOL**

Thesis Manuscript Submitted to the Department of Accountancy, College of  
Business, Development Economics and Management, University of  
Southern Mindanao, Kabacan, Cotabato in Partial Fulfilment of  
the Requirements for the Degree of

**BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING**



**MAY 2025**



ABSTRACT

MANAPOL, MARK LEO P. 2025. Evaluating Book Features and the Effectiveness of Accounting Books in Enhancing Students' Learning Outcomes. BSMA Thesis. College of Business, Development Economics and Management, University of Southern Mindanao, Kabacan, Cotabato. 53 pp.

Adviser: SANDRA ANGELA A. BANGCAYA, CMA

Textbooks are an important part of learning, especially in the field of accounting where understanding concepts clearly is essential. However, many students still face challenges in learning despite the availability of books. This study was primarily conducted to evaluate the book features and the effectiveness of accounting books in enhancing the learning outcomes of accountancy and management accounting students at the University of Southern Mindanao. A total of 280 second to fourth-year students were the respondents of the study. Descriptive statistics and Spearman rho correlation were used to analyze the relationship between book features: author reputation; timeliness; and relevance, and the students' learning outcomes in terms academic performance, attitude, and interest. The study also measured how students rated these book features and their own learning outcome using weighted mean scores. The findings showed that all book features were rated as extremely excellent, and learning outcomes were rated from high to very high. The results revealed that timeliness and relevance significantly influenced

xiii

academic attitude and interest, while author reputation had no significant effect on these two aspects. On the other hand, all three book features showed significant relationships with academic performance. Therefore, the study rejected some of the null hypotheses related to timeliness and relevance. Contrary to that, the hypotheses involving author reputation and its effect on attitude and interest were not rejected. The results suggest that the effectiveness of accounting books depends more on how timely and relevant they are, rather than who wrote them

**Keywords:** Attitude, interest, performance, author, timeliness, relevance.

xiv



**Recommendation:**

Faculty members may collaborate with other colleges to conduct interdisciplinary research which may be utilized for future extension.

**Action Taken:**

Researches were conducted in preparation for collaboration with other departments. The researches were entitled “Exploring the to Use Financial Recording Application in Micro-Entrepreneurship in the Municipality of Kabacan” by Sheena Faith A. Sebingan and Jay-R G. Vildac, CPA, DBA, and “Willingness to Use Python Program in Financial Management Operations of Cooperatives in Cotabato Province” by Czarina Faye G. Camales and Rhenalie N. Bello.



Copy of “Exploring the to Use Financial Recording Application in  
Micro-Entrepreneurship in the Municipality of Kabacan”

**EXPLORING THE INTENTION TO USE FINANCIAL RECORDING  
APPLICATION IN MICRO-ENTREPRENEURSHIP  
IN THE MUNICIPALITY OF KABACAN**

**SHEENA FAITH A. SEBIGAN**

Thesis Manuscript Submitted to the Department of Accountancy, College  
of Business, Development Economics and Management,  
University of Southern Mindanao, Kabacan,  
Cotabato in Partial Fulfilment of the  
Requirements for the Degree of

**BACHELOR OF SCIENCE IN ACCOUNTANCY**



**MAY 2025**



ABSTRACT

SEBIGAN, SHEENA FAITH A. 2025. Exploring the Intention to use Financial Recording Application in Micro-Entrepreneurship in the Municipality of Kabacan; BS Accountancy; College of Business, Development Economics and Management; University of Southern Mindanao, Kabacan, Cotabato. Number of pages; 61 pp

Adviser: JAY-R G. VILDAC, CPA, DBM

Micro-enterprises are small business entities that tend to remain small due to lack of financial management education. With the absence of proper training and orientation, there are a lot of problems that could arise, such as improper recording of transactions, mismanagement of finances and loss of records. The financial recording mobile application is a downloadable tool that helps businesses make good-quality reports, including the recording of expenses, purchases, sales, etc. while avoiding manual errors such as mathematical errors, recording errors and adjustments. This study described the socio-economic factors and firmography of the businesses and determined the level of perceived digital literacy, performance expectancy, effort expectancy, social influence and facilitating conditions, and their intention to use financial recording mobile application. This research applies the Unified Theory of Acceptance and Use of Technology (UTAUT) with an additional variable, namely digital literacy. Following that, is the use of simple random sampling as the sampling procedure and ordinal logistic regression to test the

xiii

influence between the variables and the intention of micro-entrepreneurs to use financial recording application. Data was collected through a face-to-face survey along with a printed prototype of the application with a total of 302 micro-business respondents. This research was conducted to explore the intention to use financial recording application in micro-entrepreneurship in the municipality of Kabacan and investigates the factors that could influence the intention of micro-entrepreneurs to use financial recording application. The study found that performance expectancy, effort expectancy, social influence and facilitating conditions significantly influenced the intention to use financial recording application and that the majority of micro-entrepreneurs have the intention to use financial recording application. Thus, financial recording application should have outstanding features that could enhance performance, be easy to use, and be accessible to available devices. Also, micro-entrepreneurs' intention to use the application is greatly influenced by financial institutions, family and peers.

**Keywords:** Financial recording application, mobile application, record-keeping

xiv

Copy of "Willingness to Use Python Program in Financial Management Operations of Cooperatives in Cotabato Province".

**WILLINGNESS TO USE PYTHON PROGRAM IN FINANCIAL  
MANAGEMENT OPERATIONS OF COOPERATIVES IN COTABATO  
PROVINCE**

**CZARINA FAYE G. CAMALES**

A Thesis Manuscript Submitted to the Department of Accountancy,  
College of Business, Development Economics and Management,  
University of Southern Mindanao, Kabacan, Cotabato  
In Partial Fulfilment of the Requirements  
for the Degree of

**BACHELOR OF MANAGEMENT ACCOUNTING**



**JUNE 2023**



ABSTRACT

**CAMALES, CZARINA FAYE G.** 2023. Willingness to Use Python Program in Financial Management Operations of Cooperatives in Cotabato Province. BSMA Thesis. College of Business, Development Economics and Management, University of Southern Mindanao, Kabacan, Cotabato. 82pp

Adviser: **RHENALIE N. BELLO, MS.c.**

The study aimed to investigate the determinants of utilizing Python for financial management by managers and IT departments. Data was collected through surveys conducted among cooperative organizations in North Cotabato, both online and in-person. The study analyzed factors such as awareness, attitude, perceived benefit, perceived risk, and perceived ease of use to understand the adoption of Python in financial management. The findings revealed that awareness levels play a significant role in the adoption of Python. Higher awareness of the benefits of Python increased the likelihood of its utilization for financial management. However, the study also identified challenges associated with Python adoption. These challenges included technical proficiency, cost, and resistance to change. Some financial institutions lacked employees with the necessary technical skills to effectively apply Python in financial management. Additionally, there were potential expenses related to acquiring and integrating Python into existing financial management infrastructure. Some individuals displayed resistance to change

xiii

and were reluctant to embrace new tools or technologies. The study's results provide valuable guidance for financial institutions considering the implementation of Python in financial management. Organizations can make informed decisions by understanding the factors influencing Python adoption. This knowledge allows them to optimize the deployment of Python and maximize its potential benefits. In conclusion, the study sheds light on the aspects influencing the adoption of Python for financial management. It highlights the challenges faced by financial institutions, including technical proficiency, cost, and resistance to change. By understanding these factors, organizations can make informed decisions and successfully integrate Python into their financial management systems. The study's findings contribute to the growing body of knowledge on Python adoption and assist financial institutions in harnessing the advantages of this technology.

**Keywords:** awareness, cooperatives, financial management, logit, python, willingness

xiv