AREA V
RESEARCH

I.2. Different stakeholders participate in the formulation of research agenda as bases for identifying institutional thrust and priorities.

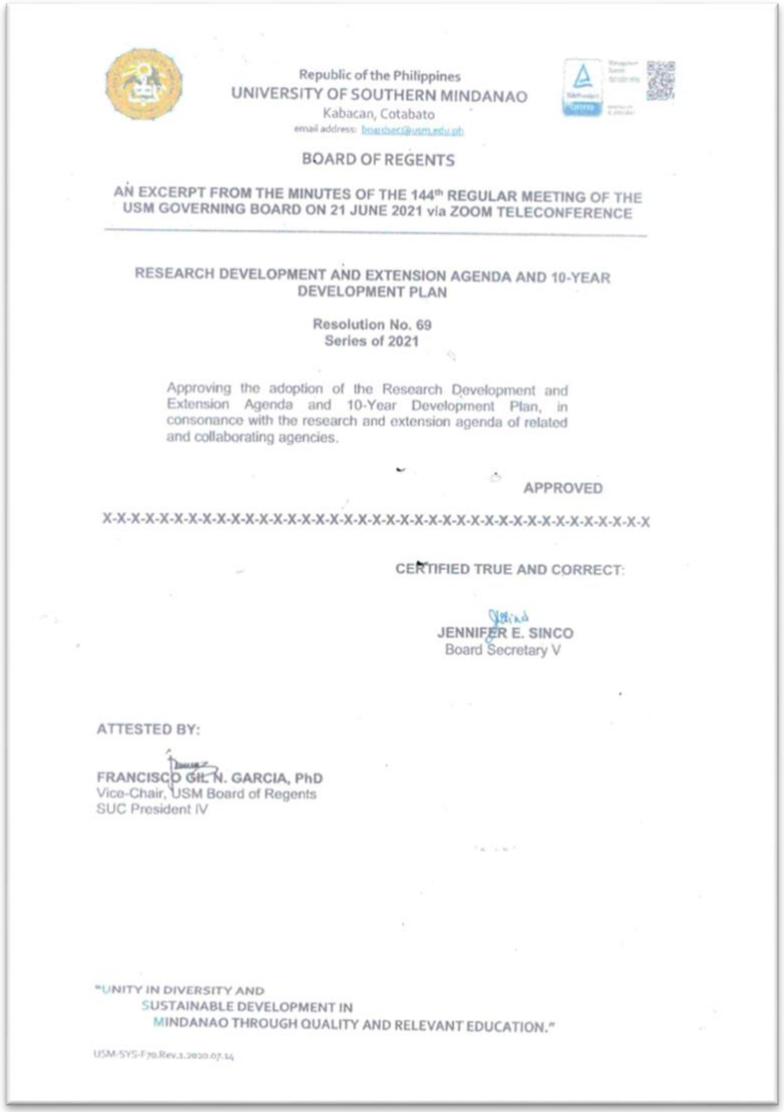
Parameter A – Priorities and Relevance

Different stakeholders participate in the formulation of research agenda as bases for identifying institutional thrust and priorities.

The **University of Southern Mindanao (USM) Research, Development, and Extension (RDE) Agenda** serves as the institutional framework for guiding research initiatives toward innovation, community development, and sustainable growth. It establishes research priorities aligned with the University's mandate and the needs of its stakeholders and communities.

The RDE Agenda covers eight major themes: Quality Learning, Skills Development, and Literacy; Social Development and Strong Institutions; Preservation of Culture; Environmental Protection, Conservation, and Risk Reduction; Food Security and Poverty Reduction; Good Health and Well-being; Innovations in Science, Engineering, and Technology; and Sustainable Entrepreneurship and Management. These themes guide research activities that address educational, social, cultural, environmental, health, technological, and economic concerns.

The RDE Agenda and 10-Year Development Plan were formally approved by the USM Board of Regents through Resolution No. 69, Series of 2021, during its 144th Regular Meeting on June 21, 2021, via Zoom teleconference. The approval provides the institutional basis for implementing research and development initiatives aligned with the agendas of related and collaborating agencies.



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
email address: boardsec@usm.edu.ph

BOARD OF REGENTS

AN EXCERPT FROM THE MINUTES OF THE 144th REGULAR MEETING OF THE USM GOVERNING BOARD ON 21 JUNE 2021 via ZOOM TELECONFERENCE

RESEARCH DEVELOPMENT AND EXTENSION AGENDA AND 10-YEAR DEVELOPMENT PLAN

Resolution No. 69
Series of 2021

Approving the adoption of the Research Development and Extension Agenda and 10-Year Development Plan, in consonance with the research and extension agenda of related and collaborating agencies.

APPROVED

X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X

CERTIFIED TRUE AND CORRECT:

JENNIFER E. SINCO
Board Secretary V

ATTESTED BY:

FRANCISCO GIL N. GARCIA, PhD
Vice-Chair, USM Board of Regents
SUC President IV

"UNITY IN DIVERSITY AND
SUSTAINABLE DEVELOPMENT IN
MINDANAO THROUGH QUALITY AND RELEVANT EDUCATION."

USM-SYS-F70.Rev.1.2020.07.14

RDE Themes	RDE Priority Areas
Quality Learning, Skills Development, and Literacy	Innovative teaching strategies; development and evaluation of functional education materials and modality; development of strategies/approaches for increased learning interest, motivation and engagement; school management; knowledge management; special education; remedial education; alternative learning system; assessment; soft skills; practical skills; adult education; language literacy; numerical literacy; data literacy; computer literacy; international studies; tracer studies
Social Development, and Strong Institutions	Gender and development (GAD); peace initiatives; community development; human security; justice; public policy and legislations; social rehabilitation; governance; organizational studies; behavioral studies; social institutions; ethics and public accountability; programs/project assessment; community needs assessment and interventions; partnerships and linkages
Preservation of Culture	Multicultural studies; educational materials for IPs; indigenous knowledge systems and practices; development of materials for cultural knowledge and promotion; arts; language and literature studies
Environmental Protection, Conservation, and Risk Reduction	Environment rehabilitation studies; biodiversity; climate change adaptation; risk, hazard and mitigation; biosafety; natural resources conservation and management; bioremediation; flood control; waste management; ecological preservation and care; environmental impact assessment
Food Security and Poverty Reduction	Agricultural and fisheries research; biotechnology; innovations; quality food product development; technology development; halal food production; sustainable production; responsible consumption; organic agriculture; food testing; smart agriculture; precision farming; livelihood programs; subsidy impact assessment; capacity building; capability building; farm machineries; post-harvest facilities; vertical farming; indigenous food
Good Health and Well-being	Nutrition; sports; physical education; resilience; psycho-social health; medical and medicinal studies; sanitation; functional foods; food and water quality and safety; mental and emotional health; therapy; coping mechanism; preventive measures; emerging diseases; health management; alternative medicine

Innovations in Science, Engineering, and Technology	Innovations; product and technology development; energy; materials science; nanotechnologies; robotics; artificial intelligence; internet of things; Science, Engineering, Communication, and Technologies (SECT) 4.0; biotechnology and OMIC technologies; inventions and discoveries; basic research; information technologies; electronics; drug discovery; mathematics; emerging technologies; fabrication; transport system; waste management; infrastructure; water systems; simulation studies; industrial and allied technology
Sustainable Entrepreneurship and Management	Entrepreneurship; economics; micro and macro scale business; product development; marketing; commercialization; networking; franchising; financial management; business feasibility studies; risk and opportunities; value adding; value chain analysis; organizational management; quality service assessment; human resource management; production management

The University of Southern Mindanao (USM) has established an institutional research agenda that aligns its research priorities with national and regional development goals. This initiative aims to ensure that the university's research activities contribute to addressing societal challenges, supporting government policies, promoting innovation, and advancing inclusive and sustainable development. The institutional research agenda is aligned with the priority frameworks of the Department of Science and Technology (DOST), the Commission on Higher Education (CHED), and the National Economic and Development Authority (NEDA).

The university's research agenda encompasses eight thematic areas: Quality Learning, Skills Development, and Literacy; Social Development and Strong Institutions; Preservation of Culture; Environmental Protection, Conservation, and Risk Reduction; Food Security and Poverty Reduction; Good Health and Wellbeing; Innovation in Science, Engineering, and Technology; and Sustainable Entrepreneurship and Management. These areas provide a comprehensive framework for guiding research initiatives that respond to educational, social, cultural, environmental, health, technological, and economic development needs.

The institutional research agenda also demonstrates the university's commitment to strengthening collaboration between academic institutions and government agencies. Its alignment with the DOST Harmonized National R&D Agenda (HNRDA), CHED National Higher Education Research Agenda (NHERA-2), and NEDA Regional Development Research Agenda (RDRA) ensures that research initiatives remain relevant to national priorities and regional concerns. The identified areas cover important issues such as STEM education, governance, cultural preservation, climate change, disaster risk reduction, agricultural productivity, public health, technological innovation, and small and medium enterprise development.

Overall, the institutional research agenda serves as a strategic guide for the university's research, development, and extension initiatives. It reinforces USM's commitment to producing research outputs that address community needs, support evidence-based policymaking, encourage technological advancement, and contribute to sustainable development in Southern Mindanao and the Philippines. The alignment of institutional priorities with national and regional research frameworks further strengthens the university's role in promoting academic excellence, innovation, and community empowerment.

USM Research Agenda	DOST Harmonized National R&D Agenda (HNRDA)	CHED National Higher Education Research Agenda (NHERA-2)	NEDA Regional Development Research Agenda (RDRA)
1. Quality Learning, Skills Development, and Literacy	STEM education, capacity-building, and extension programs	Improving HEI research capacity; curriculum and education research	Human capital development; curriculum alignment; skills access

2. Social Development and Strong Institutions	Governance and anti-corruption research; social sciences	Policy studies and research utilization	LGU development, justice systems, and support for vulnerable groups
3. Preservation of Culture	Addressed under social sciences and community-based programs	Curriculum and international benchmarking; emerging area	Cultural resource mapping and cultural promotion initiatives
4. Environmental Protection, Conservation, and Risk Reduction	Climate change, disaster risk reduction and management (DRRM), waste management, and environmental R&D	Environment, disaster risk management, and climate research	Ecological integrity, climate adaptation, and pollution control
5. Food Security and Poverty Reduction	Agri-technology, food sustainability, and bio-resources research	Agriculture, food safety, and biotechnology	Agri-fisheries research, poverty reduction, and support for vulnerable groups

6. Good Health and Wellbeing	Health systems, virology (Virology Institute of the Philippines), and public health	Health systems and vaccine development	Public health, maternal care, and e-health solutions
7. Innovation in Science, Engineering, and Technology	Advanced manufacturing, ICT, engineering innovations, and foresight (Pagtanaw 2050)	Smart analytics, engineering innovations, and ICT	Innovation hubs, SME technology support, and smart solutions
8. Sustainable Entrepreneurship and Management	SME upgrading (SETUP), innovation fund, and technology transfer	Emerging focus on technology commercialization and enterprise support	SME support, tourism, regional trade, and licensing

The University of Southern Mindanao (USM) recognizes the importance of stakeholder participation in formulating its Research, Development, and Extension (RDE) Agenda to ensure that institutional research thrusts and priorities are responsive to academic needs, government development directions, industry demands, and community concerns.

As part of this process, the University conducted a stakeholder consultation on July 15, 2015, at the URESC Conference Hall to review and identify research priorities for the 2015–2020 planning period. The consultation involved college and department research coordinators, full-time researchers, members of the statistical pool, program/project/study leaders, and representatives of research and extension units. The discussions focused on identifying priority research

areas, aligning research initiatives with the University's banner programs, and strengthening the relevance of research and extension activities to intended beneficiaries.

The consultation provided an opportunity to discuss existing commodity-based research priorities, including corn, cacao, banana, rubber, oil palm, and goat, and to establish broader thematic areas addressing education and literacy; peace, gender equality, and development; arts, culture, language, and literature; environmental protection and conservation; food security and poverty alleviation; and health care and proper nutrition.

Consistent with the institutional criterion on stakeholder participation, the formulation of the RDE Agenda recognizes the roles of the following stakeholder groups:

- Administrators – provide institutional direction and ensure alignment of research priorities with the University's mandate and strategic objectives.
- Faculty – contribute disciplinary expertise, research experience, and recommendations on relevant research and extension priorities.
- Students – provide perspectives on emerging academic concerns and research needs relevant to their learning and development.
- Government agency representatives – contribute policy directions, development priorities, and sectoral concerns relevant to research and extension, including those of agencies such as DOST, CHED, and NEDA.
- Other stakeholders, including alumni and parents – provide feedback and perspectives that can help ensure the relevance and responsiveness of institutional research priorities.

RDE PROPOSAL DEVELOPMENT/CONSULTATIVE MEETING & WORKSHOP

MINUTES OF THE MEETING

URESC Conference Hall, July 15, 2015

Time Start: 10:00 AM Registration
Opening Program
Leveling-Up

Attended by: College/Department Research Coordinators ()
Full Time Researchers (5)
Statistical Pool (2)
Program/Project/Study Leaders ()
Elizabeth C. Molina - Extension
Lorna G. Valdez - CARRDEC
Romulo L. Cena - USMARC
Baudilla S. Calvo - PICRI
Ariston D. Calvo – R&D
Cayetano C. Pomares – VP RD&E

Time End: 5:30 PM

After the roll-call by the Vice-Chairman of URDEC the meeting was officially opened at 11:00 o'clock in the morning. An initial rationale and observation were entertained so as to set the agenda. The deliberations of each agenda were as follows:

I. Revised USM Student Research Manual

No conduct of any research without bound (approved) outline, the date of indexing from the RDO office is the basis for the start of research conduct. In return, the indexing of the manuscript is based on the compliance of the outline. Seminars with outputs on outline and manuscript writing are not the basis for grading and indexing but the result of the rating of the examining committee will be the basis of the adviser for grading. only the designated adviser will submit the grade.

On the Statistical Guidelines

-Proposed for Statistician is Php100.00 pesos for research proposal (outline) and Php150.00 for research manuscript for undergraduate students; for graduate students, Php500.00 for proposal and Php1, 000 for manuscript. This honorarium is exclusive of data analysis and interpretation from USM SPSS software only at PhP 250 per transaction paid with O.R.;

-Technical editor use of USM official grammarly software charging fee of PhP150 per transaction- all fees charged will be given 30% experts honorarium for use and administration of the software.

*Dr. Elsa Gonzaga queried on the qualifications of the members of the statistical pool.
-MS Statistics, PhD Statistics, min of 5yrs being a researcher
-conducted research, applied statistical research (30 members; 22 from USM, 8 KCC)
*Mr. Efren Magulama on SAS, not user-friendly, maraming commercial software developed like STAR (ginagamit ng IRRI)
*Engr. Renel Alucilja commented that there should be a proper provision (statistical pool)
*Dr. J Pueyo queried if the 100 & 150 fee was agreed upon? Yes
*Mr. Alberto Arellano already have a Project Proposal "USM Data Management Center"

On Thesis Load of Faculty and Conduct of Research

-Case studies/feasibility studies are exempted from checking and recording in the Research and Development Office (RDO). Approval and recording will be up to the college level only.
-On the job training as option to research conduct must be passed by the RDO for graduation requirement. (O)JT Reports are not deposited in the RDO)
-If OJT, case/feasibility/designs are required courses must be accepted by the discipline under student enrolled courses.

II. Research and Extension Agenda

Current research agenda focusing on six commodities for deliberation/revision:

1. corn
2. cacao
3. banana
4. rubber
5. oil palm
6. goat

Suggestions for 2015-2020. Deliberated and approved for the revision of the as thematic areas:

1. access to education and literacy-CED, CENCOM, IMEAS, CIT
2. promotion of peace, gender equality and development-CBDEM, IMEAS
3. preservation of arts, culture, language and literature-CAS, IMEAS, CED, CIT
4. environmental protection and conservation-CAS,CENCOM, CBDEM,CA, CIT
5. food security and poverty alleviation- ALL Colleges and USMARC
6. health care and proper nutrition –CHEFS, CHS, ISPEAR, CAS, CVM, CA, CBDEM

Extension Agenda/Thrusts- same above
- there's a need for Technical Pool identification per college (memo served)
-assign people for extension each commodity

Research and extension divisions:

1. Crops- Prof. Efren Magulama
2. Animal – Dr. Emerlie Okit
3. Engineering- Engr. Renel Alucilja
4. Food Processing -Prof. Cabornida
5. Social Sciences-Dr. Norma Gomez
6. Applied Com- Dr. Criselda Bangoy
7. Biotechnology-Dr. Emma Sales
8. Information and Com- Mr. Eugene Ranjo
9. Technology commercialization- Ms. Marisa Garcia
10. Applied and natural sciences- Dr. Jelly Grace Nonesa
11. Arts, education & philosophy- Dr. Riceli Mendoza
12. Health Care – Ms. Marianne Meriales

III. BOR Resolution #56 on Approved Adjusted Rates.
- The resolution was approved by the BOR last June 30, 2015 and effectivity date is July 1, 2015.
- However, realignment of Budgetary Breakdown of each On Going researches/study must be done.
- Newly approved project proposal can go.

IV. Review of the Latest AACCUP Recommendations for Areas V & VI (RESEARCH AND EXTENSION)

Research and Extension Agenda
- Five (5) Years

-Proposal-based
-Commodities to address the industry
-Thematic thrust
- Acceptability of the Agenda to the Stakeholders
-to conduct Farmer's Forum (parents)
-identified municipalities from the extension services

V. The University President's Time:

Prepare Research and Extension Agenda for presentation to the Administrative Council and Board of Regents, respectively.

Prepared by:

JOYMARIE B. SALDIVAR
VPRDE Staff

Republic of the Philippines
UNIVESITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
E-mail address: usmvprde@usm.edu.ph

OFFICE OF THE VICE PRESDENT FOR RESEARCH, DEVELOPMENT AND EXTENSION

January 11, 2023

FRANCISCO GIL N. GARCIA, PhD
SUC President IV
USM, Kabacan, Cotabato

Sir:

This is to report the progress of the review of the RDE agenda and schedules of the next review.

On the January 10, 2023, URDEC with SOXAARRDEC reviewed the USM RDE agenda. Additional priority areas were included under the two agenda. Under Good Health and Well-being the suggested additional priority areas are: 1) traditional and alternative medicine and 2) community health. Under Innovations in Science, Engineering, and Technology, the suggested additional priority areas are: 1) Futures thinking, 2) product and technology development, 3) Data Science and Analytics, and 4) GIS, Remote sensing.

We confirmed that the 8 RDE agenda are aligned to the Sustainable Development Goals (SDG), Ambisyon Nation 2040, and Harmonized National R&D Agenda.

The second review will be on January 13, 2023 at 1:30 pm. We will invite Dr. Naomi Tangonan, College Deans and Students' representative, Datutie A. Labas Jr.

The suggested schedule of the finalization of USM RDE agenda will be on the January 20, 2023 and we will invite some members of the USM BOR.

Sincerely,

MA. TEODORA N. CABASAN
VP for Research, Development and Extension

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USM-SYS-F70- Rev.1.2020.03.02

Republic of the Philippines
UNIVESITY OF SOUTHERN MINDANAO
Kabacan, Cotabato

OFFICE OF THE VICE PRESIDENT FOR RESEARCH, DEVELOPMENT AND EXTENSION

MEMORANDUM No. 04
Series of 2023

TO : **COLLEGE DEANS and RDE DIRECTORS**
SUBJECT : **Review of the USM RDE Agenda**
DATE : January 11, 2023

In order to check the relevance of the USM RDE Agenda and its priority areas to the UN Agenda 2030 sustainable development goals, national agenda, and academic programs of USM, may we invite you to attend the review of the USM RDE agenda on January 13, 2023 at 1:30 pm, USM Commercial Building.

Attached is the copy of the USM RDE Agenda initially reviewed by the University Research, Development and Extension Committee (URDEC).

Your attendance is highly appreciated.

MA. TEODORA N. CABASAN, PhD
VP RDE/Co-chairperson, URDEC

Cc: VPAA

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Republic of the Philippines
UNIVESITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
E-mail address: usmvprde@usm.edu.ph

OFFICE OF THE VICE PRESIDENT FOR RESEARCH, DEVELOPMENT AND EXTENSION

January 11, 2023

Mr. Datutie A. Labas Jr.
University Student Government President
USM, Kabacan, Cotabato

Dear Mr. Labas,

As representative of the students and president of the University Student Government, may we invite you to join us in the review of the USM RDE agenda on January 13, 2023 at 1:30 pm, USM Commercial Building. It is important to check the relevance of the USM RDE Agenda and its priority areas to the UN Agenda 2030 sustainable development goals, national agenda, and academic programs of USM.

Attached is the copy of the USM RDE Agenda initially reviewed by the University Research, Development and Extension Committee (URDEC).

Your presence is greatly appreciated.

Sincerely,

MA. TEODORA N. CABASAN
VP for Research, Development and Extension

"UNITY IN DIVERSITY AND
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USM-SYS-F70- Rev.1.2020.03.02

The consultation also emphasized the importance of industry relevance and community acceptability in identifying research priorities, including recommendations to conduct farmers' forums and consider communities previously reached through extension services. These discussions highlighted the need to ground research and extension initiatives in the actual needs of intended beneficiaries.

Through stakeholder consultation and collaboration, USM strengthens the foundation for a responsive, multidisciplinary, and development-oriented RDE Agenda. The identified priorities serve as a framework for developing research and extension proposals and guiding institutional initiatives toward addressing regional development concerns and contributing to sustainable community development.

The **Accountancy Department Research Agenda** provides a framework for identifying and developing research studies that address relevant issues in accounting, business management, governance, education, taxation, and information systems. It connects specific areas of accountancy research with the institution's Research, Development, and Extension (RDE) themes and priority areas, ensuring that research initiatives contribute to organizational improvement, economic development, technological innovation, and social progress.

A meeting was conducted on September 15, 2019, to discuss and develop a relevant and forward-looking research agenda for the Department of Accountancy. The meeting brought together key stakeholders, including faculty members, alumni, student representatives, and industry representatives, to share their insights and recommendations on the department's research priorities. During the meeting, the existing research areas were reviewed, and emerging trends and industry needs were discussed, particularly in technology integration, digital taxation, financial literacy, global financial management, auditing, accounting information systems, and corporate governance.

Through the collaborative discussion, the participants identified seven priority research areas and proposed specific research topics aligned with current developments in the accounting and finance professions. The meeting emphasized the importance of ensuring that the department's research agenda remained academically sound, responsive to industry demands, and relevant to real-world challenges. The stakeholders also agreed on follow-up actions, including refining the proposed topics, establishing industry partnerships, gathering student feedback, and involving alumni in research mentoring.

Following the consultation, a Final Report dated October 10, 2019, documented the review and finalization of 9 research agenda under the identified priority areas. These topics serve as a guide for faculty and student research initiatives and provide opportunities for collaboration with industry partners. Overall, the conduct of the meeting demonstrated the department's commitment to participatory research planning and to developing a research agenda that supports academic excellence, professional practice, and emerging developments in accounting and finance.

The research agenda covers several important fields, including financial and operational auditing, internal control systems, business ethics and governance, strategic financing, working capital management, financial statement analysis, government and nonprofit accounting, accounting information systems, cost management, accounting education, and taxation in business transactions.

These areas demonstrate that accountancy research extends beyond the preparation and analysis of financial statements. It also involves promoting ethical practices, strengthening institutional accountability, improving business performance, developing effective educational strategies, and adopting technological innovations to enhance accounting processes.

No.	Accountancy Research Agenda	RDE Theme	RDE Priority Areas

1	Financial, Operational, Compliance, and Information System Audit and Internal Control System	Sustainable Entrepreneurship and Management	Micro and macro scale business; franchising; financial management; business feasibility studies; risk and opportunities; value adding; value chain analysis; quality service assessment.
2	Business Ethics and Governance	Sustainable Entrepreneurship and Management	Micro and macro scale business; franchising; financial management; business feasibility studies; risk and opportunities; value adding; value chain analysis; quality service assessment.
3	Business Ethics and Governance	Social Development and Strong Institutions	Community development; public policy and legislations; social rehabilitation; governance; organizational studies; behavioral studies; social institutions; ethics and public accountability; programs/project assessment.
4	Strategic Financing Decisions, Working Capital Management, and Financial Statement Analysis	Sustainable Entrepreneurship and Management; Social Development and Strong Institutions	Micro and macro scale business; franchising; financial management; business feasibility studies; risk and opportunities; value adding; value chain analysis; quality service assessment; community development; public policy and legislations; social rehabilitation; governance; organizational studies; behavioral studies; social institutions; ethics and public accountability; programs/project assessment.

5	Accounting for Government and Non-profit Organizations	Social Development and Strong Institutions	Micro and macro scale business; franchising; financial management; business feasibility studies; risk and opportunities; value adding; value chain analysis; quality service assessment. Note: The priority areas shown in the source image may be misaligned with this research agenda.
6	Accounting Information Systems	Innovations in Science, Engineering, and Technology	Artificial intelligence; internet of things; Science, Engineering, Communication, and Technologies (SECT) 4.0; basic research; information technologies; e-electronics; emerging technologies.
7	Cost and Strategic Cost Management	Sustainable Entrepreneurship and Management	Micro and macro scale business; franchising; financial management; business feasibility studies; risk and opportunities; value adding; value chain analysis; quality service assessment.
8	Accounting Education	Quality Learning, Skills Development, and Literacy	Innovative teaching strategies; development and evaluation of functional education materials and modality; strategies to increase learning interest, motivation, and engagement; school management; knowledge management; special education; remedial education; alternative learning system; assessment; soft skills; practical skills; adult education; language literacy;

			numerical literacy; data literacy; computer literacy; international studies; tracer studies.
9	Regulatory Framework and Taxation in Business Transactions	Social Development and Strong Institutions	Gender and development (GAD); peace initiatives; community development; human security; justice; public policy and legislations; social rehabilitation; governance; organizational studies; behavioral studies; social institutions; ethics and public accountability; programs/project assessment; community needs assessment and interventions; partnership and linkages.

The accountancy research agenda is significant because it establishes a connection between accounting knowledge and practical organizational and societal needs. Its coverage of financial management, auditing, taxation, governance, information systems, cost management, and education provides researchers with opportunities to investigate problems that affect the efficiency, transparency, and sustainability of different institutions.

In the business sector, research can contribute to improved financial decision-making, stronger internal controls, better cost management, and more effective use of accounting technologies. In the public and nonprofit sectors, it can promote responsible fund utilization, transparent financial reporting, and stronger accountability mechanisms. In education, it can support the development of teaching approaches that improve students' accounting competencies and professional readiness.

The alignment with the RDE themes also encourages interdisciplinary research. For example, accounting information systems can combine accounting principles with technological innovation, while taxation and governance research can connect financial compliance with institutional development. Similarly, accounting

education can contribute to quality learning and skills development by examining effective instructional strategies and the practical competencies required in the accounting profession.

Minutes of Meeting: Stakeholder Participation in the Formulation of the Department Research Agenda

Date: September 15, 2019
Time: 10:00 AM – 12:00 PM
Location: Department Conference Room

Attendees:

- **Sandra Angela A. Bangcaya** – Department Chairperson
- **Charisse Angela S. Quiambao** – Faculty
- **Jay-R Vildac** – Alumni
- **Randy Valdez** – Student
- **Blessy Pascua** – Industry Representative

Agenda:

1. **Introduction to the Department's Current Research Focus**
2. **Discussion on the Formulation of Research Agenda**
3. **Feedback from Stakeholders (Faculty, Alumni, Students, Industry)**
4. **Research Priorities and Focus Areas**
5. **Next Steps and Action Items**

1. Introduction to the Department's Current Research Focus

- **Sandra Angela A. Bangcaya** opened the meeting by introducing the department's current research focus, which includes topics such as:
  - **Accounting**
  - **Taxation**
  - **Financial Management**
  - **Financial Literacy**
  - **Auditing**
  - **Information Systems in Accounting**

She emphasized the importance of involving all stakeholders in refining and aligning the research agenda with both academic and industry needs.

2. Discussion on the Formulation of Research Agenda

- **Charisse Angela S. Quiambao** proposed that the department focus on emerging trends and real-world applications of accounting and finance. She highlighted:
  - The need to investigate the integration of **artificial intelligence** (AI) and **blockchain technology** into accounting and auditing practices.
  - A focus on **digital taxation** and the challenges associated with the rise of **cryptocurrencies** and **e-commerce platforms**.
- **Jay-R Vildac**, as an alumnus working in the corporate sector, pointed out the necessity of aligning the department's research with **international standards**. He stressed:
  - Research on **International Financial Reporting Standards (IFRS)** and how local businesses can adapt to global financial reporting frameworks.
  - Exploring the financial management techniques used by **multinational corporations** in response to global challenges.
- **Randy Valdez** brought attention to the growing student interest in **information systems** and their application to accounting. He suggested:
  - A stronger focus on **cloud-based accounting systems** and **Enterprise Resource Planning (ERP)** systems for small and medium enterprises (SMEs).
  - Conducting research on **big data analytics** and its role in improving decision-making and financial forecasting.
- **Blessy Pascua**, the industry representative, emphasized the increasing importance of **cybersecurity** in the financial sector. She suggested:
  - Research on **cybersecurity** in financial systems, especially with the increased reliance on digital platforms and the rise of fintech solutions.
  - A deeper exploration of **fintech innovations** and their potential to transform traditional accounting and auditing practices.

3. Feedback from Stakeholders (Faculty, Alumni, Students, Industry)

- **Faculty Input**: There was consensus among the faculty that the research agenda should not only cover theoretical aspects but also address practical, industry-driven challenges. Faculty members agreed that more emphasis should be placed on **technology integration** and **global financial standards**.
- **Alumni Input**: **Jay-R Vildac** highlighted that alumni can provide insights into the real-world application of financial theories and best practices, ensuring that the research agenda remains relevant to the needs of the corporate world.
- **Student Input**: **Randy Valdez** noted that students are keen on exploring modern accounting systems, particularly those integrating advanced technologies. Students are also eager for more opportunities to engage with professionals through research and internships.
- **Industry Input**: **Blessy Pascua** encouraged the department to focus on **practical applications** of research in industry settings, including collaborations with fintech companies, accounting firms,

and financial institutions. She also stressed the importance of ensuring that research outputs can be directly applied to improve industry practices.

4. Research Priorities and Focus Areas

Based on the discussions, the following key research areas were identified and prioritized:

1. **Technology Integration in Accounting and Auditing**
    - AI in accounting and auditing processes.
    - Blockchain technology for transparency and efficiency in audits.
    - Machine learning for fraud detection in financial transactions.
2. **Taxation in the Digital Age**
    - The taxation of digital businesses and cryptocurrencies.
    - The role of blockchain in tax compliance and reporting.
    - Impact of global digital tax reforms (OECD BEPS initiative).
3. **Financial Literacy and Decision-Making**
    - Improving financial literacy in SMEs to enhance financial decision-making.
    - Exploring the link between financial literacy and personal financial management.
    - Integrating financial education into academic curricula to better prepare students for real-world financial decisions.
4. **Financial Management Practices in the Globalized Economy**
    - Adoption of **IFRS** in emerging markets and its impact.
    - Financial management strategies for multinational corporations.
    - Sustainable financial practices and **ESG** (Environmental, Social, Governance) integration.
5. **Auditing and Assurance Services**
    - The future of auditing with the advent of automation and AI.
    - Risk-based auditing in financial institutions.
    - Public sector auditing to ensure transparency and accountability.
6. **Information Systems in Accounting**
    - ERP systems for financial management in SMEs.
    - Big data analytics for decision-making in accounting.
    - Cloud-based accounting systems and their role in improving financial processes.
7. **Corporate Governance and Ethics in Accounting**
    - Corporate governance practices and their impact on financial performance.
    - Ethical challenges in financial reporting and auditing.
    - Regulation and corporate social responsibility (CSR).

5. Next Steps and Action Items

- **Sandra Angela A. Bangcaya** proposed that the faculty review and refine the research topics to ensure they align with departmental goals.
- **Charisse Angela S. Quiambao** will initiate discussions with industry collaborators, including fintech companies and accounting firms, to explore potential research partnerships.
- **Jay-R Vildac** will assist in reaching out to alumni for further input and potential involvement in research projects.
- **Randy Valdez** will organize a student survey to gather feedback on the most relevant research topics and ensure student interests are reflected in the final research agenda.
- **Blessy Pascua** will facilitate industry discussions and explore funding opportunities to support research projects and internships for students.

Action Items:

- Review and finalize research topics (Faculty).
- Initiate industry partnerships and collaboration (Blessy Pascua, Charisse Angela S. Quiambao).
- Conduct student survey for research feedback (Randy Valdez).
- Outreach to alumni for research mentoring and collaboration (Jay-R Vildac).

Next Meeting: To be scheduled after finalizing the research topics and confirming industry collaborations.

Meeting Adjourned: 12:00 PM

Minutes Prepared By:
Sandra Angela A. Bangcaya
Department Chairperson

Final Report: Review and Finalization of Research Topics for the Department of Accounting and Finance

Date: October 10, 2019
Prepared By: Sandra Angela A. Bangcaya, Department Chairperson

1. Introduction

In response to the evolving trends in the field of accounting and finance, the Department of Accounting and Finance has conducted a series of consultations with various stakeholders, including faculty, alumni, students, and industry representatives. The primary objective of these consultations was to formulate a comprehensive research agenda that addresses both academic rigor and industry relevance. This report summarizes the review process and finalization of research topics based on input from all parties involved.

2. Stakeholder Consultation Overview

The process of refining and finalizing the department's research topics involved a collaborative discussion that took place on September 15, 2019. The meeting was attended by the following stakeholders:

- **Sandra Angela A. Bangcaya** – Department Chairperson
- **Charisse Angela S. Quiambao** – Faculty
- **Jay-R Vildac** – Alumni
- **Randy Valdez** – Student
- **Blessy Pascua** – Industry Representative

The meeting focused on the following key aspects:

- Introduction of the department's current research focus areas
- Discussion on emerging trends and challenges in accounting and finance
- Feedback on potential research areas from faculty, alumni, students, and industry representatives

Following this meeting, the department reviewed the proposed research topics and made refinements based on the feedback received from stakeholders.

3. Review of Proposed Research Topics

The initial set of research topics proposed during the meeting covered a broad spectrum of accounting and finance areas. The stakeholders provided valuable insights into these topics, highlighting their relevance to both academic advancement and practical application. The key areas discussed include:

Technology Integration in Accounting and Auditing

- **AI and Automation**: The increasing role of artificial intelligence in automating routine accounting tasks and transforming auditing practices.
- **Blockchain Technology**: Exploring blockchain's potential to enhance transparency, traceability, and security in financial transactions and audits.

Taxation in the Digital Age

- **Digital Taxation**: The need for research on how governments can effectively tax digital businesses, cryptocurrencies, and online platforms.
- **Blockchain and Tax Compliance**: Understanding how blockchain can facilitate more efficient tax reporting and compliance mechanisms.

Financial Literacy and Decision-Making

- **SME Financial Literacy**: The importance of financial literacy in improving the financial decision-making of small and medium enterprises (SMEs).
- **Integrating Financial Education**: Exploring how financial literacy education in academic curricula can improve students' financial decision-making in their personal and professional lives.

Global Financial Management

- **IFRS and Global Financial Reporting**: The challenges and opportunities for businesses in adopting **International Financial Reporting Standards (IFRS)** in emerging markets.
- **Sustainability in Finance**: Exploring the integration of sustainable finance practices (ESG) in business financial management.

Auditing and Assurance Services

- **AI in Auditing**: The potential role of artificial intelligence in transforming auditing, especially in risk assessment, fraud detection, and report automation.
- **Public Sector Auditing**: How public sector auditing contributes to financial transparency and governance.

Information Systems in Accounting

- **ERP and Cloud Accounting**: Research on the benefits of **Enterprise Resource Planning (ERP)** and cloud-based accounting systems in enhancing financial management and reporting.
- **Big Data Analytics in Accounting**: Investigating how big data analytics can aid in improving financial forecasting, decision-making, and risk management.

Corporate Governance and Ethics

- **Corporate Governance**: Researching the correlation between corporate governance practices and financial performance.
- **Ethical Practices in Financial Reporting**: The ethical challenges accountants face in financial reporting and how they can be mitigated.

4. Finalized Research Topics

After thorough discussion, the department has finalized the following research topics based on the feedback received from stakeholders:

Technology Integration in Accounting and Auditing

1. **Artificial Intelligence in Accounting and Auditing**
2. **Blockchain Technology in Financial Auditing**
3. **Machine Learning for Fraud Detection in Financial Transactions**

Taxation in the Digital Age

4. **Digital Taxation: The Challenges of Taxing the Digital Economy**
5. **Blockchain for Enhanced Tax Compliance and Reporting**
6. **The Impact of Global Digital Tax Reforms on Local Tax Systems**

Financial Literacy and Decision-Making

7. **Improving Financial Literacy in SMEs for Better Financial Decision-Making**
8. **Integrating Financial Education into Academic Curricula to Improve Financial Decision-Making**
9. **The Link Between Financial Literacy and Personal Financial Management: A Study of Underserved Communities**

Global Financial Management

10. **Adoption of IFRS in Emerging Markets: Challenges and Opportunities**
11. **Sustainable Financial Practices: The Integration of ESG in Financial Management**

Auditing and Assurance Services

12. **The Role of AI in the Future of Auditing**
13. **Risk-Based Auditing in Financial Institutions**
14. **Public Sector Auditing: Ensuring Transparency and Accountability**

Information Systems in Accounting

15. **ERP Systems for Financial Management in SMEs**
16. **Big Data Analytics and Decision-Making in Accounting**
17. **The Impact of Cloud-Based Accounting Systems on Financial Reporting and Collaboration**

Corporate Governance and Ethics

18. **Corporate Governance and Its Impact on Financial Performance**
19. **Ethical Issues in Financial Reporting and Auditing**

6. Conclusion

The department has successfully reviewed and finalized a set of comprehensive research topics that align with both academic goals and industry demands. This research agenda will contribute to the advancement of accounting and finance as a discipline while addressing pressing issues in the field. Moving forward, the department will focus on securing resources, engaging stakeholders, and ensuring the successful execution of the research initiatives.

Report Approved By:
Sandra Angela A. Bangcaya
Department Chairperson

Date: October 10, 2019