AREA V
RESEARCH

I.5. The College/Academic Unit requires its students to conduct research, as a course requirements, (whenever applicable).

Parameter C – Implementation, Monitoring, Evaluation And Utilization Of Research Results/Outputs

The College/Academic Unit requires its students to conduct research, as a course requirements, (whenever applicable).

The Comprehensive Research Program for 4th-Year Accounting Students is a structured, two-semester initiative designed to develop the research competencies of graduating students and integrate academic inquiry into the curriculum.

In the first semester, students focus on developing a research proposal that includes an introduction to the research problem, literature review, research objectives, methodology, and a proposed timeline. This proposal is defended before a panel composed of two faculty members and one external evaluator, who provide feedback and either approve the work or require revisions.

Upon approval, students proceed to the second semester, where they carry out the actual research, conduct data analysis, and complete the thesis manuscript. The process culminates in a final thesis defense, again before the same type of panel, where students present their findings, discuss implications, and respond to questions. Evaluation in both phases is based on criteria such as research quality, clarity of objectives, depth of analysis, originality, and presentation.

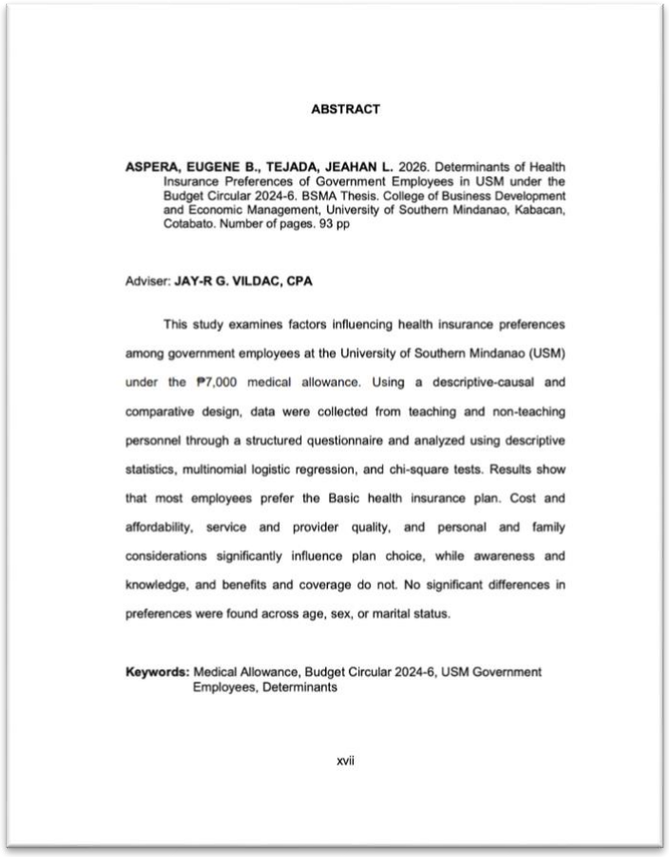
Throughout the program, students are supported by faculty advisers who provide guidance on proposal writing, data analysis, and manuscript development. Workshops and seminars on academic writing, research design, and data analytics are also offered, along with access to databases and software tools.

Students are encouraged to select topics aligned with the department's research agenda, which includes areas such as technology in accounting, taxation in the digital age, financial literacy, auditing innovations, and the use of information systems in financial reporting.

Each semester follows a clearly defined timeline, with specific milestones and deliverables scheduled from months one to five, including topic selection, proposal writing, data gathering, manuscript drafting, and final defense.

This program not only ensures students fulfill academic requirements but also prepares them for careers in accounting practice, research, or graduate studies.

By engaging in this rigorous process, students learn to generate evidence-based insights and contribute meaningfully to the field of accounting.



ABSTRACT

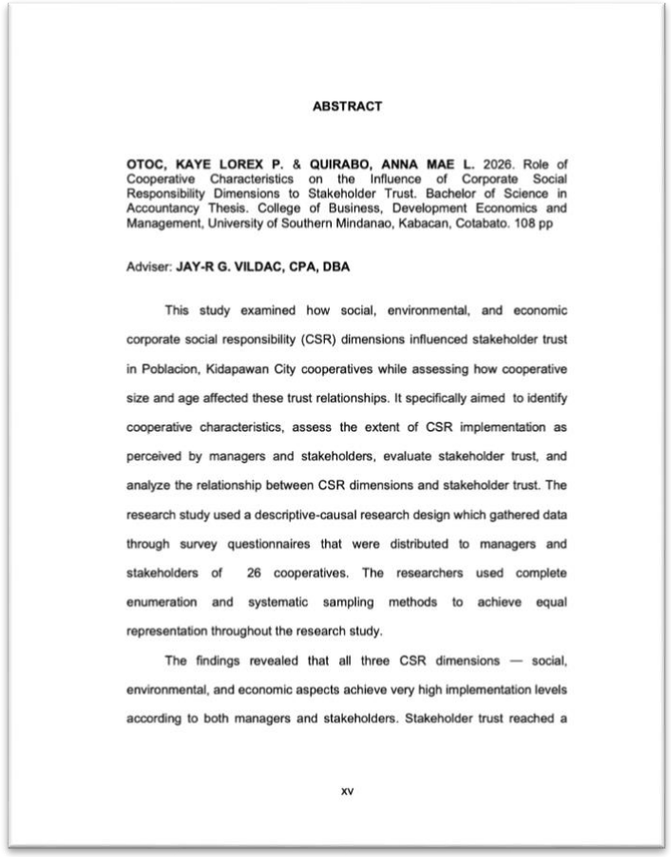
ASPERA, EUGENE B., TEJADA, JEAHAN L. 2026. Determinants of Health Insurance Preferences of Government Employees in USM under the Budget Circular 2024-6. BSMA Thesis. College of Business Development and Economic Management, University of Southern Mindanao, Kabacan, Cotabato. Number of pages. 93 pp

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

This study examines factors influencing health insurance preferences among government employees at the University of Southern Mindanao (USM) under the ₱7,000 medical allowance. Using a descriptive-causal and comparative design, data were collected from teaching and non-teaching personnel through a structured questionnaire and analyzed using descriptive statistics, multinomial logistic regression, and chi-square tests. Results show that most employees prefer the Basic health insurance plan. Cost and affordability, service and provider quality, and personal and family considerations significantly influence plan choice, while awareness and knowledge, and benefits and coverage do not. No significant differences in preferences were found across age, sex, or marital status.

Keywords: Medical Allowance, Budget Circular 2024-6, USM Government Employees, Determinants

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ABSTRACT

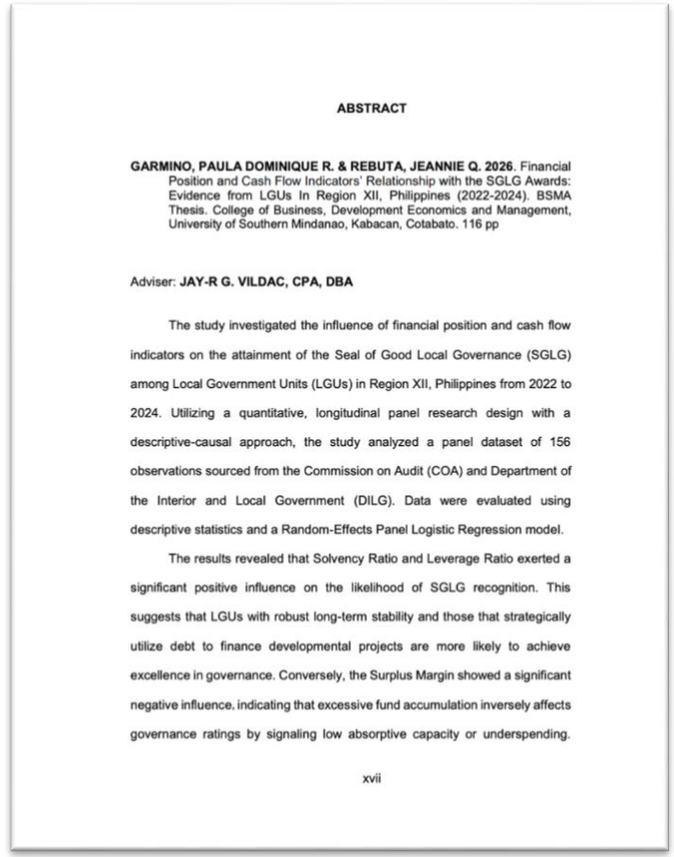
OTOC, KAYE LOREX P. & QUIRABO, ANNA MAE L. 2026. Role of Cooperative Characteristics on the Influence of Corporate Social Responsibility Dimensions to Stakeholder Trust. Bachelor of Science in Accountancy Thesis. College of Business, Development Economics and Management, University of Southern Mindanao, Kabacan, Cotabato. 108 pp

Adviser: **JAY-R G. VILDAC, CPA, DBA**

This study examined how social, environmental, and economic corporate social responsibility (CSR) dimensions influenced stakeholder trust in Poblacion, Kidapawan City cooperatives while assessing how cooperative size and age affected these trust relationships. It specifically aimed to identify cooperative characteristics, assess the extent of CSR implementation as perceived by managers and stakeholders, evaluate stakeholder trust, and analyze the relationship between CSR dimensions and stakeholder trust. The research study used a descriptive-causal research design which gathered data through survey questionnaires that were distributed to managers and stakeholders of 26 cooperatives. The researchers used complete enumeration and systematic sampling methods to achieve equal representation throughout the research study.

The findings revealed that all three CSR dimensions — social, environmental, and economic aspects achieve very high implementation levels according to both managers and stakeholders. Stakeholder trust reached a

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ABSTRACT

GARMINO, PAULA DOMINIQUE R. & REBUTA, JEANNIE Q. 2026. Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs In Region XII, Philippines (2022-2024). BSMA Thesis. College of Business, Development Economics and Management, University of Southern Mindanao, Kabacan, Cotabato. 116 pp

Adviser: **JAY-R G. VILDAC, CPA, DBA**

The study investigated the influence of financial position and cash flow indicators on the attainment of the Seal of Good Local Governance (SGLG) among Local Government Units (LGUs) in Region XII, Philippines from 2022 to 2024. Utilizing a quantitative, longitudinal panel research design with a descriptive-causal approach, the study analyzed a panel dataset of 156 observations sourced from the Commission on Audit (COA) and Department of the Interior and Local Government (DILG). Data were evaluated using descriptive statistics and a Random-Effects Panel Logistic Regression model.

The results revealed that Solvency Ratio and Leverage Ratio exerted a significant positive influence on the likelihood of SGLG recognition. This suggests that LGUs with robust long-term stability and those that strategically utilize debt to finance developmental projects are more likely to achieve excellence in governance. Conversely, the Surplus Margin showed a significant negative influence, indicating that excessive fund accumulation inversely affects governance ratings by signaling low absorptive capacity or underspending.

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