AREA V
RESEARCH

O.1. Research outputs are published in refereed journals.

Parameter D – Publication and Dissemination

Research outputs are published in refereed journals.

The faculty members of the Accountancy Department demonstrate their commitment to research, knowledge generation, and scholarly dissemination through the publication of research articles in various academic journals. Their published works cover relevant topics in financial well-being, happiness and quality of life among professionals, and the digital readiness of small and medium enterprises (SMEs). These studies contribute to the advancement of knowledge in accountancy, business, economics, education, and related fields.

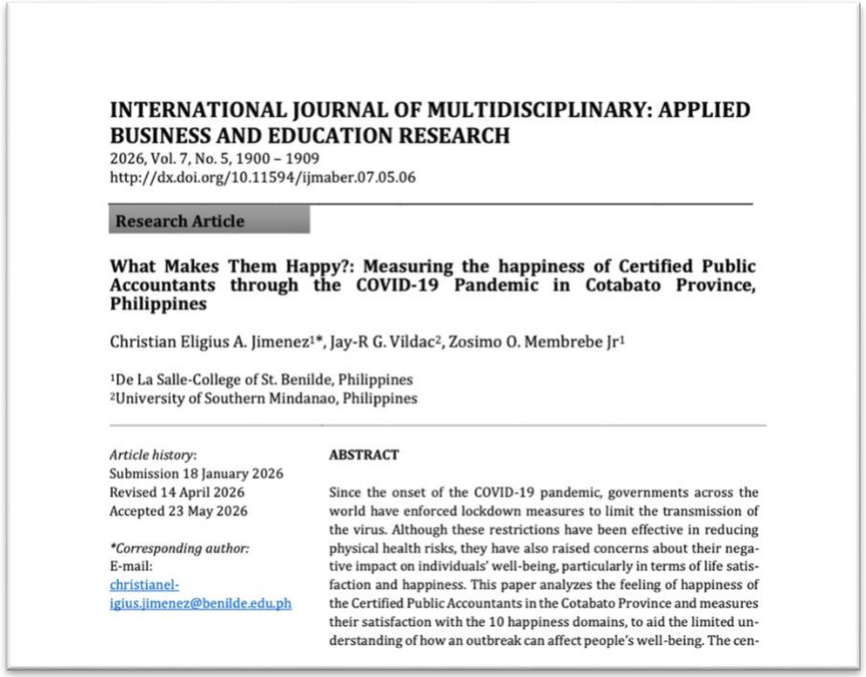
The department's research outputs reflect the faculty members' efforts to address contemporary issues affecting business owners, educators, Certified Public Accountants (CPAs), and enterprises. Notably, one of the publications is indexed in Scopus, demonstrating the department's engagement with internationally recognized scholarly research platforms. These publications also serve as evidence of the faculty's continuing contribution to the university's research mandate and its commitment to producing relevant, evidence-based knowledge for professional practice and societal development.

The following table presents the published research articles of the Accountancy Department faculty members.

Title of Research Article	Author(s)	Journal / Publication Details
Predictors of Financial Well-being of Sole Proprietors in Food-Related Business in SOCCSKSARGEN, Philippines	Jay-R G. Vildac	Review of Integrative Business and Economics Research — Scopus-indexed journal
What Makes Them Happy?: Happiness of Teachers in the National Capital Region during the COVID-19 Pandemic	Jay-R G. Vildac; Christian Eligius A. Jimenez	The Normal Lights, 2026, Volume 20, Issue No. 1

What Makes Them Happy?: Measuring the Happiness of Certified Public Accountants through the COVID-19 Pandemic in Cotabato Province, Philippines	Christian Eligius A. Jimenez; Jay-R G. Vildac; Zosimo O. Membrebe Jr.	International Journal of Multidisciplinary: Applied Business and Education Research, 2026, Volume 7, No. 5, pp. 1900–1909
The E-Readiness of Small & Medium Enterprises in SOCCSKSARGEN: An Explanatory Approach	Allen Shane L. Cabañog; Presentacion C. Acosta, PhD	International Journal of Education Research for Higher Learning

Through these scholarly contributions, the Accountancy Department continues to strengthen its research culture, promote faculty collaboration, and support the generation and dissemination of knowledge relevant to the needs of the business sector, the accounting profession, and the broader community.



INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY: APPLIED BUSINESS AND EDUCATION RESEARCH
2026, Vol. 7, No. 5, 1900 – 1909
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Research Article

What Makes Them Happy?: Measuring the happiness of Certified Public Accountants through the COVID-19 Pandemic in Cotabato Province, Philippines

Christian Eligius A. Jimenez[1]*, Jay-R G. Vildac[2], Zosimo O. Membrebe Jr[1]

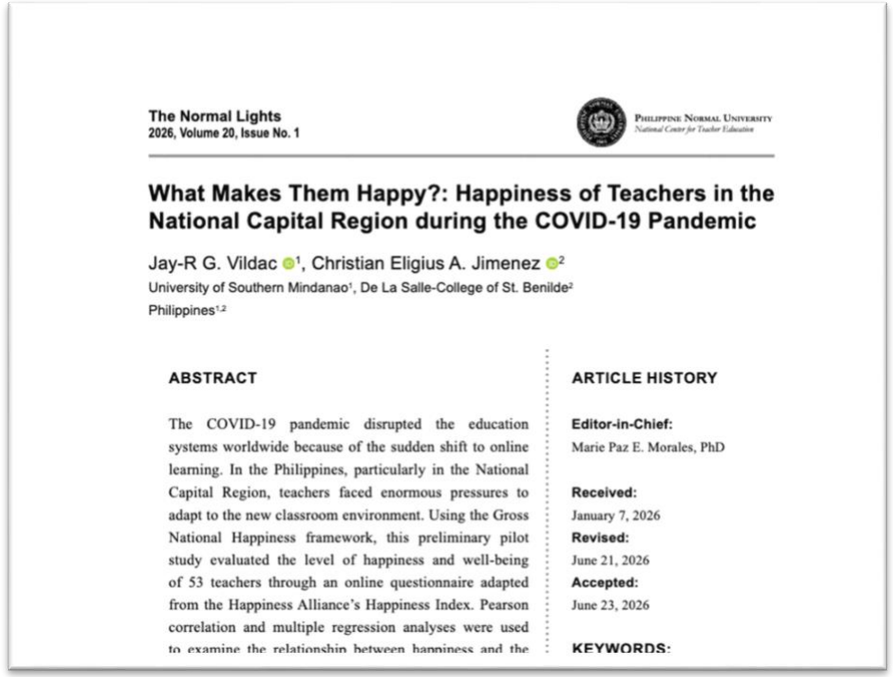
[1]De La Salle-College of St. Benilde, Philippines
[2]University of Southern Mindanao, Philippines

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ABSTRACT

Since the onset of the COVID-19 pandemic, governments across the world have enforced lockdown measures to limit the transmission of the virus. Although these restrictions have been effective in reducing physical health risks, they have also raised concerns about their negative impact on individuals' well-being, particularly in terms of life satisfaction and happiness. This paper analyzes the feeling of happiness of the Certified Public Accountants in the Cotabato Province and measures their satisfaction with the 10 happiness domains, to aid the limited understanding of how an outbreak can affect people's well-being. The cen-



The Normal Lights
2026, Volume 20, Issue No. 1

Philippine Normal University
National Center for Teacher Education

What Makes Them Happy?: Happiness of Teachers in the National Capital Region during the COVID-19 Pandemic

Jay-R G. Vildac[1], Christian Eligius A. Jimenez[2]
University of Southern Mindanao[1], De La Salle-College of St. Benilde[2]
Philippines[1,2]

ABSTRACT

The COVID-19 pandemic disrupted the education systems worldwide because of the sudden shift to online learning. In the Philippines, particularly in the National Capital Region, teachers faced enormous pressures to adapt to the new classroom environment. Using the Gross National Happiness framework, this preliminary pilot study evaluated the level of happiness and well-being of 53 teachers through an online questionnaire adapted from the Happiness Alliance's Happiness Index. Pearson correlation and multiple regression analyses were used to examine the relationship between happiness and the

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Predictors of Financial Well-being of Sole-proprietors in Food Related Business in SOCCSKSARGEN, Philippines

Jay-R G. Vildac
Ateneo de Davao University, Davao City, Philippines;
University of Southern Mindanao, Kabacan, Philippines

Review of Integrative Business & Economics *Research*

ABSTRACT

This study aimed to identify the determinants of financial well-being in the context of the sole proprietors in food-related businesses during the CoVid-19 pandemic. The study employed the descriptive and correlational modeling approach through a survey of 265 respondents from the provinces of South Cotabato, Cotabato, Sultan Kudarat and the city of General Santos (SOCCSKSARGEN), Region XII, Philippines. Quantitative analysis was applied using frequency distribution, percentages, means, stepwise multiple regression analysis and Hayes' Process Macro. The results of the study indicated that both financial literacy and financial inclusion had a significant direct influence on financial well-being. On the other hand, financial stress has an inverse significant influence on financial well-being. Furthermore, the results of the study revealed that the number of years in business significantly moderates the influence of financial literacy, financial inclusion, and financial stress to the financial well-being. Finally, the study finds that business size has a significant moderating effect to the influence of financial inclusion on financial well-being. The model is a great addition to the literature on assessing the well-being of people which embraces a more comprehensive approach that is beyond the traditional realms of economics.

Keywords: Financial literacy, financial inclusion, financial stress, financial well-being.

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1. INTRODUCTION

Generally, well-being is a condition in which people recognizes their strengths, can handle life's typical stresses, works productively and fruitfully, and is able to give back to the community (World Health Organization, 2001). Huppert (2009) argued that aside from the development of one's abilities which enables individuals to function well, well-being is also about feeling good. It covers a wide range of factors that affect overall living standards (Hicks et al., 2013). However, according to Rahman et al. (2021), financial well-being is one of the key components of the holistic approach of well-being, wherein for people, societies, and nations alike, is a top priority.

Much research has been attempting to comprehend financial well-being because for a long time, global hardship has been continuously increasing, and evidence shows that dissatisfaction has been rising consistently for a decade. According to Clifton (2021), individuals have reached the new global high in negative subjective well-being at 33% from 24% in 2006. In the report of Helliwell et al. (2022), the Philippines ranked 60 in 146 countries in terms of subjective well-being and showed only 5.904 out of the 10-point index.

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THE E-READINESS of Small & Medium Enterprises in SOCCSKSARGEN: An Explanatory APPROACH

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ABSTRACT

Inadequate infrastructure and resources of small and medium enterprises (SMES) hindered the adoption and integration of new technology into their business operation. This study aimed to determine the level of e-readiness in SOCCSKSARGEN as well the comparison of the difference of e-readiness in SMEs according to their characteristics. The researcher employed an explanatory sequential design to provide a better understanding of the study. The survey covered 150 purposively chosen executives from merchandising and manufacturing industries across the region. Moreover, five participants were interviewed. The quantitative results were analyzed through inferential statistics while the qualitative information was analyzed thematically. The findings revealed that e-readiness is evident and among its indicators, the e-commerce readiness revealed a very high level whereas digital technology readiness and e-business readiness were high level. The e-readiness is comparable regardless of the location, nature of organization, forms of business, number of employees, organization size, annual average profit level and product offerings. The quantitative findings of the study were supported by the fundamental themes that arose from the qualitative data. The e-readiness identified themes from the participants which helped strengthen and explain the profoundness of the level of e-readiness and also the comparison of the variable. The participants' perception suggests that they hold the belief that SMEs are well prepared and equipped for the digital era. These research findings offer implications for research and business practice.

KEYWORDS: *Business Management, SMEs, e-readiness, digital technology readiness, e-commerce readiness, e-business readiness, explanatory sequential mixed methods, thematic analysis, SOCCSKSARGEN, Philippines.*

INTRODUCTION

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Faculty members exhibited high research productivity, with multiple collaborative and individual studies published primarily in the *International Journal of Research and Innovation in Social Science (IJRISS)*, as well as in other journals such as the *Journal of Economics, Innovative Management, and Entrepreneurship (JEIME)*, *International Journal of Agricultural Technology*, and *The Palawan Scientist*.

A notable research collaboration among faculty members including Haironesah A. Akmad, Jowhina M. Calabroso, Glenn M. Demillo, Irving T. Fajarito Jr., Esmaira G. Gunsayan, Ann Julie M. Febreo, Juart Joy P. Aparece, and Huven Jeanne F. Osmena resulted in the publication of the study titled *"Personal Entrepreneurial Competencies of Non-Business College Students of the University of Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement."* This study underscores the institution's initiative to strengthen entrepreneurial education across disciplines.

Several studies also focused on agribusiness education and awareness, such as research on senior high school students' perceptions of agribusiness programs and farmers' awareness of digital marketing practices in M'lang, Cotabato. These works provide valuable insights for curriculum development and extension services.

In the area of agricultural production and profitability, studies were conducted on swine production practices, cacao production prospects in Aleosan, Cotabato, and the profitability and efficiency of marang production in Southern Mindanao. These researches contribute to improving farm productivity and guiding local agricultural policies.

Moreover, faculty members explored organizational and community development themes, including assessments of strategic management practices and financial performance of cooperatives, as well as the socio-economic and environmental contributions of agribusiness extension activities in rural communities. These studies highlight the university's role in fostering sustainable rural development.

A significant publication by Dr. Romiel John P. Basan, titled *"Consumer Preference Analysis for Shrimp Characteristics Across Income Groups in Southcentral Mindanao, Philippines,"* published in *The Palawan Scientist*, further demonstrates the institution's engagement in market-oriented agricultural research.

NAME OF FACULTY	RESEARCH TITLE	YEAR PUBLISHED	JOURNAL	DOI
Haironesah A. Akmad	1. Personal Entrepreneurial Competencies of Non-Business College Students of the University of Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300133.
	2. Senior High School Students' Perception and Awareness on Agribusiness Degree Program	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300374.
	3. Farmers' Awareness towards Digital Marketing in M'lang, Cotabato	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300422.

Jowhina M. Calabroso	**1.** Personal Entrepreneurial Competencies of Non-Business College Students of the University of Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300133.
	2. Production Practices and Profitability Analysis of Swine Raisers in Mlang, Cotabato	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300369.
	3. An Assessment on Strategic Management Practices and Financial Performance of Selected Cooperatives in the 3rd District of Cotabato Province	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300375.
Glenn M. Demillo	1. Personal Entrepreneurial Competencies of Non-Business College Students of the University of Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300133.

	2. Development and Sensory Evaluation of Squash (Cucurbita Maxima) Kroepeks Enhanced with Different Levels of White Oyster Mushroom	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	10.47772/IJRISS.2026.10200390
	3. Cacao Production: Status and Prospects in Aleosan, Cotabato	2026	Journal of Economics, Innovative Management, and Entrepreneurship (JEIME) ISSN: 3029-0791	10.59652/w8nt6b24
Irving T. Fajarito, Jr.	1. Personal Entrepreneurial Competencies of Non-Business College Students of the University of Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.47772/IJRISS.2026.100300133.
	2. Senior High School Students' Perception and Awareness on Agribusiness Degree Program	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.47772/IJRISS.2026.100300374.

	3. Farmers' Awareness towards Digital Marketing in M'lang, Cotabato	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300422.
Esmaira G. Gunsayan	1. Personal Entrepreneurial Competencies of Non-Business College Students of the University of Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300133.
	2. Social, Economic and Environmental Contributions of Agribusiness Extension Activities on Rural Communities	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300323.
	3. Production Practices and Profitability Analysis of Swine Raisers in Mlang, Cotabato	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300369.
Ann Julie M. Febreo	1. Personal Entrepreneurial Competencies of Non-Business College Students of the University of	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300133.

	Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement			
	2. Senior High School Students' Perception and Awareness on Agribusiness Degree Program	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300374.
	3. Farmers' Awareness towards Digital Marketing in M'lang, Cotabato	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300422.
Juart Joy P. Aparece	1. Personal Entrepreneurial Competencies of Non-Business College Students of the University of Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300133.
Huven Jeanne F. Osmena	1. Personal Entrepreneurial Competencies of Non-Business College Students of the University of Southern Mindanao: Basis for Entrepreneurial Mind Module Enhancement	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300133.

	2. Production Practices and Profitability Analysis of Swine Raisers in Mlang, Cotabato	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300369.
	3. An Assessment on Strategic Management Practices and Financial Performance of Selected Cooperatives in the 3rd District of Cotabato Province	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300375.
Jeannie U. Duka	1. An Assessment on Strategic Management Practices and Financial Performance of Selected Cooperatives in the 3rd District of Cotabato Province	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.4772/IJRISS.2026.100300375.
Roy B. Gacus	Profitability, efficiency and productivity of Marang (Arocarpus odoratissimus) in Southern Mindanao	2026	International Journal of Agricultural Technology	DOI: https://doi.org/10.63369/ijat.2026.22.1.131-144

Norma U. Gomez	Profitability, efficiency and productivity of Marang (Arocarpus odoratissimus) in Southern Mindanao	2026	International Journal of Agricultural Technology	DOI: https://doi.org/10.63369/ijat.2026.22.1.131-144
Romiel John P. Basan	Consumer preference analysis for shrimp characteristics across income groups in Southcentral Mindanao, Philippines.	2026	The Palawan Scientist	https://doi.org/10.69721/TPS.J.2026.18.1.03

Student Publications

In addition to faculty achievements, students also actively contributed to research dissemination. Several student-authored and co-authored studies were published in peer-reviewed journals, reflecting the effectiveness of the university's research mentoring and instruction.

Student researchers such as Junicel V. Gilon contributed to the shrimp consumer preference study, while others like Cryzel Joy Blabagno, Marian Claire C. Madrangca, and Jeric D. Valenzuela published works on cacao production, product development and sensory evaluation, and agribusiness extension impacts, respectively. These publications indicate that students are not only engaged in academic research but are also producing outputs that address real-world agricultural and socio-economic issues.

NAME OF STUDENTS	RESEARCH TITLE	YEAR PUBLISHED	JOURNAL	DOI
Junicel V. Gilon	Consumer preference analysis for shrimp characteristics across income groups in Southcentral Mindanao, Philippines.	2026	The Palawan Scientist	https://doi.org/10.69721/TPS.J.2026.18.1.03
Cryzel Joy Blabagno	Cacao Production: Status and Prospects in Aleosan, Cotabato	2026	Journal of Economics, Innovative Management, and Entrepreneurship (JEIME) ISSN: 3029-0791	10.59652/w8nt6b24
Marian Claire C. Madrangca	Development and Sensory Evaluation of Squash (Cucurbita Maxima) Kroepeks Enhanced with Different Levels of White Oyster Mushroom	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	10.47772/IJRISS.2026.10200390
Jeric D. Valenzuela	Social, Economic and Environmental Contributions of Agribusiness Extension Activities on Rural Communities	2026	International Journal of Research and Innovation in Social Science; ISSN 2454-6186	https://doi.org/10.47772/IJRISS.2026.10300323.