AREA V
RESEARCH

O.2. Research outputs are utilized.

Parameter D – Publication and Dissemination

Research outputs are utilized.

The utilization of research results is an important indicator of the relevance, practical value, and societal impact of academic research. It demonstrates how research findings and recommendations can be translated into concrete programs, projects, and extension initiatives that address the needs of communities and contribute to sustainable development. At the Department of Accountancy, this is exemplified by the integration of findings from student research into the college's extension programs, highlighting the connection between academic inquiry and community engagement.

A notable example is the undergraduate thesis of Ms. Jerlyn A. Patague, a Bachelor of Science in Management Accounting student under the advisorship of Dr. Jay-r G. Vildac, entitled *"Level of Implementation of Bookkeeping Practices of Business Owners in Kabacan, Cotabato."* Among the study's recommendations was the provision of appropriate bookkeeping seminars and training for business owners to strengthen their financial management knowledge and practices. Recognizing the practical significance of this recommendation, the college incorporated the identified need into its extension initiatives through KABALANSE (Kabuhayan Bookkeeping and Literacy Assistance for Neighborhood Sustainability and Empowerment), with the Department of Accountancy playing an active role in its implementation.

KABALANSE was developed to respond to the need for improved financial literacy, bookkeeping competence, and entrepreneurship among micro- and small-scale entrepreneurs, particularly those with limited access to formal education and financial services. The initiative comprises three major components: Enterprise Development, Bookkeeping Seminar and Materials, and Adopt a Micro-enterprise. These components reflect an integrated approach to community empowerment by combining entrepreneurial capacity-building with practical financial management education and support for local enterprises.

As part of this initiative, a two-day seminar-workshop was conducted on September 11–12, 2024, at the Spottswood Methodist Center along Quezon Boulevard, Kidapawan City. The activity brought together 23 participants, including members of Philippine Rural Reconstruction Movement (PRRM)-assisted associations from the municipalities of Kabacan, M'lang, and Tulunan in Cotabato Province, as well as project staff. The seminar-workshop covered Enterprise Development and Bookkeeping, directly addressing the capacity-building needs identified through research.





The Enterprise Development Seminar and Workshop featured resource persons from the college's extension and academic units, including Dr. Analyn A. Gonzales, College Extension Coordinator and faculty member of the Department of Business Administration; Dr. Jeannie U. Duka; and Dr. Esmaira G. Gunsayana of the Department of Agribusiness. Meanwhile, the Bookkeeping Seminar and Workshop was facilitated by Professor Sandra Angela A. Bangcaya

and Dr. Jay-r G. Vildac of the Department of Accountancy, together with Dr. Mitzi Aileen Martinez-Alba of the Department of Business Administration. Their participation demonstrated interdisciplinary collaboration and the sharing of faculty expertise in translating research-based recommendations into practical learning opportunities for community members.

This initiative provides tangible evidence of the application of research findings beyond the academic setting. The recommendation arising from Ms. Patague's thesis informed the development of an extension activity that directly addressed the bookkeeping and financial literacy needs of local entrepreneurs. In this way, student research became a valuable input in designing responsive community-based interventions, reinforcing the role of research as a foundation for informed decision-making, extension planning, and community development.

For the Department of Accountancy, this linkage strengthens the relevance of its research activities, demonstrates the practical application of accounting and bookkeeping knowledge, and reinforces its commitment to producing research that responds to real-world financial management challenges. For the college, the initiative promotes collaboration among academic departments and extension personnel, encourages the integration of research and extension functions, and demonstrates the value of interdisciplinary approaches to addressing community needs. At the university level, KABALANSE exemplifies the institution's broader commitment to research utilization, community engagement, knowledge transfer, and inclusive development.

Overall, the KABALANSE initiative illustrates how research can serve as a practical foundation for extension services and community empowerment. By translating the recommendations of a student thesis into a structured capacity-building activity, the college demonstrates that research outputs can extend beyond academic requirements to inform meaningful interventions for local communities. This practice underscores the importance of sustaining the research-extension nexus to ensure that scholarly work contributes to relevant, responsive, and socially beneficial outcomes.