UNIVERSITY OF SOUTHERN MINDANAO

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING



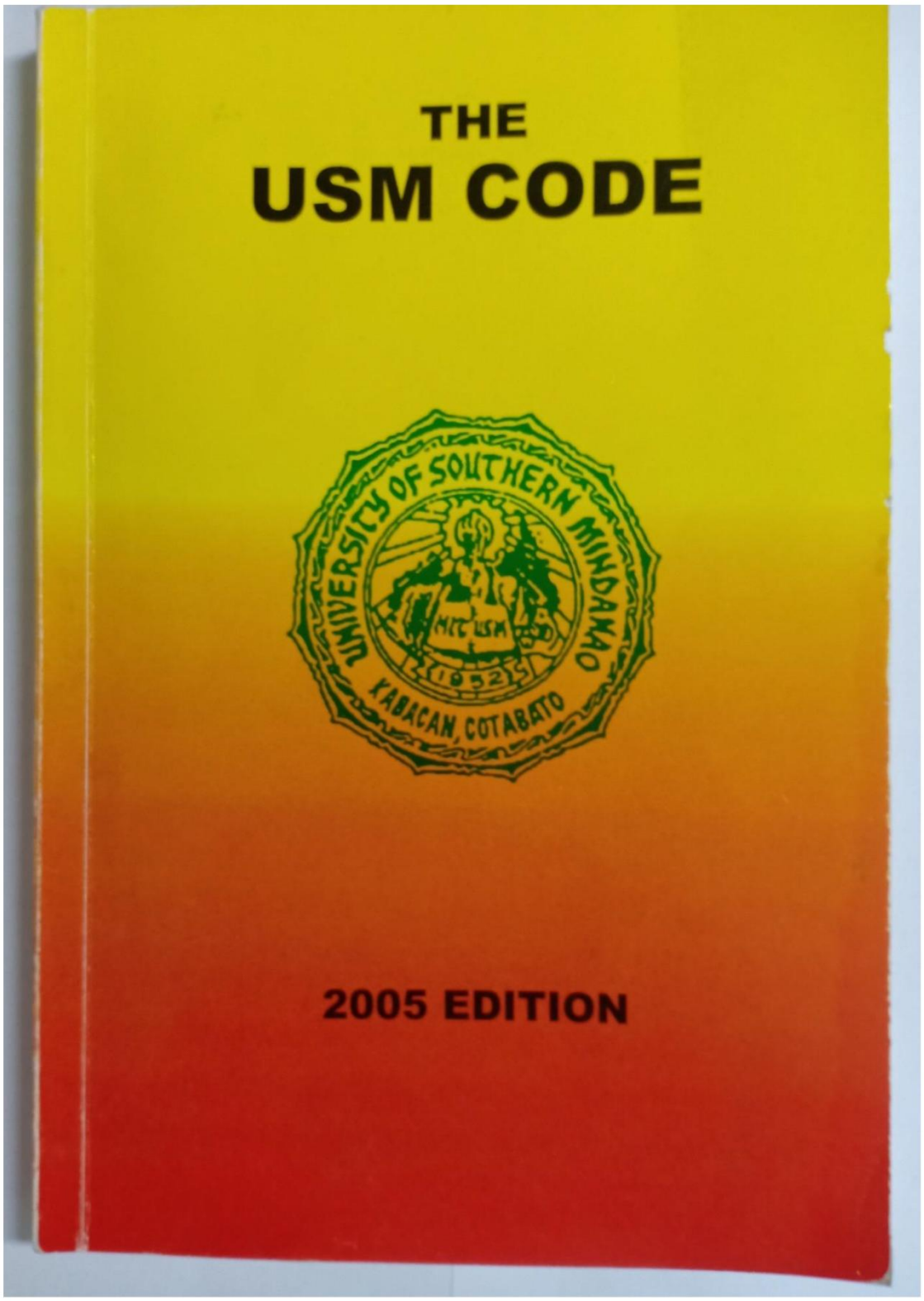


AACCUP LEVEL 1 ACCREDITATION

AREA X
ADMINISTRATION

S.1. The institution has an approved and printed Student Handbook/Manual containing policies and guideline on the following aspects of student life;

S.1.4. academic load;



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BOOK III
THE ACADEMIC AFFAIRS

TITLE EIGHT
ACADEMIC POLICIES

CHAPTER 43
COVERAGE

Article 163. General Provisions

Sec. 1. The academic policies and guidelines prescribed in this Title shall principally apply to the colleges and academic institutes of the University.

Sec. 2. Academic policies and guidelines governing the University Laboratory School and the Integrated Laboratory School shall be consistent with the curriculars and issuances promulgated by the Commission on Higher Education and Department of Education, the applicable resolutions, rules and regulations adopted by the Board of Regents, and-as far as practicable-the provisions of this Code.

CHAPTER 44
ACADEMIC CALENDAR, SCHEDULE, AND SIZE OF CLASSES

Article 164. Academic Calendar

Sec. 1. The annual academic calendar shall be prepared in accordance with the calendar issued by the Commission on Higher Education. The framework of the academic calendar, including major activities of the University, shall be approved by the Administrative Council and details thereof prepared by the Office of the Vice President for Academic Affairs and other offices concerned.

Sec. 2. The Academic Year shall be divided into two semesters of at least 18 weeks each or 54 semester-hours, inclusive of registration and final examination periods. A summer session of six weeks, a class work of which is equivalent to a class work in one semester, shall follow the second semester.

Sec. 3. All colleges and other academic units of the University shall operate under the semestral system. Unless otherwise provided, the first semester shall commence in June, the second semester in November, and the summer session in April.

Sec. 4. In addition to the national and regional ones, the University shall observe its Recognition Day every March 13th and its Foundation Anniversary every October 1st of the year as legal holidays, subject to the compulsory attendance of all concerned officials, faculty, non-teaching personnel and students of the University in all duly authorized activities thereof. Graduation days in both the college and basic education levels shall be treated as special working holidays.

Sec. 5. Make up classes shall be held in lieu of class hours lost due to such fortuitous events as typhoons and earthquakes; Provided, that similar make up schemes shall be given to students concerned upon their return from athletic or other competitions, as official delegates of the University.

Article 165. Schedule of Classes

Sec. 1. Schedule of classes shall be prepared by a Committee headed by the Vice President for Academic Affairs, with the Director for Instruction, the Director of Student Affairs, the University Registrar, and the Deans of academic programs, as members.

Sec. 2. All programs shall start classes on the first day of the academic term.

Sec. 3. Unless otherwise provided, classes shall be scheduled during regular school hours at daytime and in consideration of available facilities and/or instructors.

Article 166. Class Size

Sec. 1. The standard class size in the tertiary level of the University shall be as follows:

Curricular Level	Number of Students/Class	
	Minimum	Maximum
(1) Graduate level		
(a) Lecture class	10 students	25 students
(b) Laboratory class	10 students	25 students
(2) Undergraduate level		
(a) Lecture class	15 students	50 students
(b) Laboratory class		
(Social)	15 students	45 students
(Technical)	15 students	25 students

Sec. 2. The minimum size to warrant the opening of a requested class for a particular subject shall not be less than fifteen (15) students for the undergraduate level and ten (10) students for the graduate level. Any deviation from the above standards shall be subject to the approval of the duly constituted authorities of the University; Provided, that the requesting student(s) shall pay the prescribed total amount of tuition and other fees required for the purpose.

Sec. 3. No class shall be divided into sections for either of the following reasons: (a) to suit the personal preference of the individual instructors in regard to time, place, and monetary incentive; and (b) to enable the instructors to comply with the regulations governing teaching load.

Sec. 4. The University reserves its right to limit its enrollment, if such limitation is reasonably necessary.

CHAPTER 45
DISMISSAL/SUSPENSION OF CLASSES AND CHANGE OF SCHEDULE

Article 167. Dismissal of Classes

Sec. 1. Classes may be dismissed ten (10) minutes before the end of the period to give ample time for students to transfer from one room or building to another.

Sec. 2. A class may be dismissed if, after the first fifteen (15) minutes, the instructor has not yet entered the classroom. Should this happen, the students must be advised to go to the University Learning Resource Center (ULRC) for library and/or research work.

Sec. 3. Classes in a college shall not be dismissed by the Dean for any reason other than those provided in the preceding two sections without authority from the Vice President for Academic Affairs except in unusual cases for which a report should be submitted to the said University official, giving the reasons for such action taken by the Dean. Unless otherwise specified, dismissal of classes shall not include dismissal of the faculty and other personnel of the unit.

Article 168. Suspension of Classes

Sec. 1. Classes in all levels shall be automatically suspended when Storm Signal No. 3 is raised by the PAGASA; for the elementary and high school levels, when Storm Signal No. 2 is raised, without prejudice to the power of competent authorities to suspend classes during calamities or when public safety requires.

Sec. 2. Classes may be suspended during an unscheduled University-wide activity that requires the attendance of the faculty and/or students upon the order of the University President, or his duly authorized representative.

Article 169. Change of Class Schedule

Sec. 1. No faculty member shall change the time of his class to any other time than that officially scheduled except when expressly permitted by the Dean concerned and confirmed by the Vice President for Academic Affairs.

Sec. 2. No faculty member shall meet his students for class or consultation purposes in any unscheduled room or place except when expressly permitted by the Dean concerned and confirmed by the Vice President for Academic Affairs..

CHAPTER 46
ADMISSION AND REGISTRATION

Article 170. Entrance Requirements

Sec. 1. The entrance requirements for each course in the University shall be as prescribed by the faculty of the college offering the course, subject to the approval of the University Academic Council and the confirmation of the Board of Regents.

Sec. 2. All applicants for admission must have complete and valid credentials and must meet all the prescribed admission requirements of the University and the course applied for.

Sec. 3. Every applicant for admission shall be required to pass a thorough physical, medical, and other health examinations, as may be deemed wise, to be conducted by the medical and dental units of the University Hospital. No person found to be with a dangerous or contagious disease shall be admitted to the University.

Article 171. Admission

Sec. 1. No student shall be denied admission to the University by reason of age, sex, nationality, religious belief, political affiliation, socio-economic status, conviction, or ideology.

Sec. 2. Graduates of duly recognized high schools may be admitted as freshmen into the University on the following bases: (a) their performance in the **USM College Entrance Examination (USMICEE)**; (b) their weighted average in senior high school; and, (c) their compliance with other requirements prescribed by the colleges concerned and/or the University.

Sec. 3. Admitted students must not have enrolled in any academic college subject(s) prior to their enrolment as beginning freshmen; otherwise, they shall be classified as transferees.

Sec. 4. Students enrolled in vocational courses or any other course(s) not leading to a degree program shall be admitted as beginning freshmen.

Sec. 5. Unless otherwise provided, no beginning freshman students shall be admitted for enrolment during the second semester or summer term.

Sec. 6. Students from recognized institutions of high learning may be admitted as transferees into the University on the following bases: (a) their performance in the USM College Entrance Examination (USMICEE); (b) their grade weighted average (GPA) in all the courses taken outside the University; and (c) their compliance with other entrance requirements prescribed by the colleges concerned and/or the University.

Sec. 7. Transfer students shall be admitted on probation basis until such time when they have validated or repeated all subjects taken outside the University which are required for their courses; Provided, that their admission shall be subject to the availability of slots after all regular students of the University shall have already been admitted.

Sec. 8. Only students who have enrolled in any course leading to a degree program and who must not have any outstanding failure in any academic or non-academic subject, including ROTC or its equivalent, shall be admitted as transferees; Provided, that the Official Transcripts of Records (OTR) of transfer students shall be submitted prior to their admission for the following semester; otherwise, their further enrolment in the University will not be allowed.

Sec. 9. Transferees from other SUC (State Universities and Colleges) institutions shall be admitted and treated as regular students, in accordance with the existing policies of the University.

Sec. 10. Rejoining students (those not enrolled during the preceding semester) who secured clearance from the University must reapply for admission at the Office of the University Registrar; Provided, that former students who have attended another institution since attending the University shall be required to qualify on the same basis as new transfer students.

Sec. 11. An applicant who has already earned a baccalaureate degree from the University or from other recognized institutions of higher learning may be admitted without the necessity of qualifying in the USM College Entrance Examination (USMICEE); Provided, that he meets all the other admission requirements prescribed by the college in which he intends to enroll.

Sec. 12. Government employees seeking admission to the University shall be required to meet the conditions prescribed for enrollment by the college concerned and to submit the following documents: (a) Permit to study signed by the Head of the agency or his authorized representative; and (b) Original copy of the Official Transcript of Records (OTR) of the applicant.

Sec. 13. Students coming from foreign countries may be admitted to the University, subject to the availability of slots; Provided, that they shall be required to meet all the entrance requirements prescribed for the course applied for; and Provided, further, that their admission shall be limited to special courses only.

Sec. 14. Foreign students must meet all the prescribed requirements of the Department of Foreign Affairs (DFA) and the Bureau of Immigration and Deportation (BID) and must submit a Certification of Proficiency in English, based on TOEFL scores (for non-native speakers in English).

Sec. 15. Entering graduate students shall be required to take the qualifying examination in the master's degree program or in the doctoral degree program, as the case may be, before they are admitted to any graduate program in the University.

Sec. 16. Only students who have graduated from the baccalaureate level with, at least, an average rating of "2" or its equivalent shall be eligible for admission to the master's degree program.

Sec. 17. Only students who are holders of a master's degree with, at least, an average rating of "1.75" or its equivalent shall be eligible for admission to the doctoral degree program.

Sec. 18. Students whose average ratings are below the entrance requirement may be provisionally admitted to a non-degree status; Provided, that after the successful completion of at least 18 academic units with an average rating of "2.0" in the master's degree program or at least 21 academic units with an average rating of "1.5" in the doctoral degree program, they shall be permanently admitted to the degree status, subject to the approval of the Dean.

Sec. 19. Applicants to the master's degree program and doctoral degree program shall be required to have the proper and corresponding undergraduate and graduate academic backgrounds, respectively, to qualify for admission; Provided, that the satisfactory completion of 18 academic units in the former and 21 academic units in the latter shall be required for admission.

Sec. 20. Every student shall, upon admission, sign the following pledge: *"In consideration of my admission to the University of Southern Mindanao and of the privileges of my admission as a student of this institution, I hereby promise and pledge to abide by and comply with all the rules and regulations laid down by competent authorities of the University and of the College in which I am enrolled."* Refusal to take the foregoing pledge or violation of its terms shall be sufficient cause for denial of admission or summary dismissal of the student concerned.

Article 172. Registration

Sec. 1. Registration of students shall be only on the regular registration period indicated in the academic calendar; Provided, that this may be extended for a grace period of five (5) working days after the last day of the registration schedule, subject to the approval of the Vice President for Academic Affairs and upon payment of fine for late registration, as required.

Sec. 2. A student shall be deemed officially registered in order to receive credit for course work when he has paid his tuition and other school fees duly validated by the Office of the University Registrar.

Sec. 3. Registration of a returning student shall be dependent on his previous scholastic standing; Provided, that an admission slip, clearance, and a certified copy of his Transcript of Records, among other things, shall be required as credentials for enrolment.

Sec. 4. A student shall not be allowed to enroll in more than one course at a time during his stay in the University.

Sec. 5. The rules on sequencing of subjects in the curriculum of the course being taken must be observed and followed in enrolment. Enrolling and attendance in a subject without passing its prerequisite shall earn the student no academic credit on the same.

Sec. 6. In meritorious cases, however, a student who has previously enrolled and fully attended a course that is prerequisite to another may be allowed to enroll and attend in the latter course for credit without having passed or earned credit for the prerequisite course; Provided, that no permission shall be granted on waiver of prerequisites except upon application by the student; and Provided, that the application shall be accompanied by a certification from the student's instructor in the prerequisite course that the student had fully attended said course; and Provided, furthermore, that the application shall be accompanied by a certification from the Director of Student Affairs that the student's failure to pass or earn credit in the prerequisite course was not due to disciplinary action imposed upon him.

Sec. 7. The Dean of the College/Institute concerned shall be authorized to grant the permission on waiver of prerequisite course/subject and shall act through a committee created by the Dean, to include the College Secretary, among others, to decide on the merit of the application.

Sec. 8. The student who is granted permission mentioned in the two preceding sections shall be required to enroll in the prerequisite course simultaneously with the course to which the former is a prerequisite, or immediately in the next semester.

Sec. 9. Graduating students shall be allowed to take the prerequisite subject and the higher subject simultaneously upon the approval of the Dean and confirmation of the Vice President for Academic Affairs; Provided, that, if the student should fail in the prerequisite subject, the higher subject shall not be given credit.

Article 173. Cross-Registration

Sec. 1. Cross enrollment may be allowed; Provided, that this shall be done within the period of registration set forth by the Office of the University Registrar.

Sec. 2. No student shall be registered in any other college of the University without the permission of the Dean of the college in which he is primarily enrolled.

Sec. 3. The total number of units of credit for which a student may register in two or more colleges in the University shall not exceed the maximum allowed by the rules on academic load.

Sec. 4. No student of another institution shall be admitted to cross-enroll in the University without a written permit from the Dean or Registrar of his mother school. The permit shall state the total number of units for which the student is registered and the subjects that he is authorized to cross-register, subject to the availability of slots, in the University.

Sec. 5. Students enrolled in any curricular level in the University may be allowed to cross-register in another institution; Provided, that the subjects involved are not offered in the University at the time, must have the same course description and number of units in the institution sought to cross-enroll in, and must not be major courses; and Provided, further, that there is an immediate need for the cross-registration to clear out academic deficiencies, such as the case of graduating students.

Sec. 6. Cross-enrollment of subjects outside the University shall have the approval of the Dean and authorized by the University Registrar for the subjects involved to be given credits by the University; Provided, that no student shall be allowed to cross-register in more than one school outside the University.

Sec. 7. Transfer credits shall be given to courses taken by a student in another recognized institution on the recommendation of the authorized official in the other school concerned, subject to the approval by the Dean of the college/institute concerned in the University to which credits are transferred and the provisions of existing rules and regulations of the University governing the same.

Sec. 8. The University reserves the right to deny admission to a student who seeks to cross-register in the institution.

CHAPTER 47
STUDENTS AND THEIR CLASSIFICATION

Article 174. Student Defined

Sec. 1. Students are those who are enrolled in and who are regularly attending an educational institution of secondary or higher level or a person engaged in formal study (Education Act of 1982).

Article 175. Classification of Students

Sec. 1. Students shall be classified generally as follows:

1. A **regular student** is one who is registered for formal academic credits and who carries the full load for a given semester under the curriculum in which he is enrolled, including the cases of graduating students who may carry less than the full load for purposes of completing the requirements of the curriculum.
2. An **irregular student** is one who is registered for formal credits but who carries less than the full load for a given semester under the curriculum in which he is registered.
3. A **transfer student** is one who comes from another institution where he started studying for a course and who is now registered in the University after qualifying for admission.
4. A **working student** is one who is employed on a full-time or part-time basis in or outside the University.
5. A **foreign student** is one who comes from another country and who is not a citizen of the Philippines.
6. A **special-course student** is one who is registered in short/opportunity course(s) for a duration of six months or less. The work done by a special-course student shall not be given any credit; however, this will be reported either as "Satisfactory" or "Unsatisfactory" after the end of the course.

Sec. 2. Students shall also be classified for curricular level placement as follows:

1. A **freshman** (First) is a student who has not finished the prescribed subjects of first year nor has completed 25% of the total number of units required in his course.
2. A **sophomore** (Second) is a student who has completed his first year course or has finished 25%, but not more than 50%, of the total number of units required in his course.
3. A **junior** (Third) is a student who has completed the first two years of his course or has finished 50%, but not more than 75%, of the total number of units required in his course.
4. A **senior** (Fourth) is a student who has completed the first three years of his curriculum or has finished 75%, but not more than 85%, of the total number of units required in his course.
5. A **terminal** (Fifth) is a student who has completed the first four years of his curriculum or has finished 85% of the total number of units required in his course.

CHAPTER 48
STUDENT ACADEMIC LOAD

Article 176. Number of Hours Per Unit of Credit

Sec. 1. One unit of credit shall be at least 18 full hours of instruction per semester in the form of lecture, discussion, seminar, tutorial, or equivalent field/laboratory work or any combination of these forms within a semester.

Sec. 2. The standard number of hours for every one unit of credit per class session shall be as follows:

(1)	Lecture class	1 hour
(2)	Laboratory class	3 hours
(3)	Physical Education	2 hours

Article 177. Normal Load of Students

Sec. 1. The normal academic load for undergraduate students per semester shall not exceed 20 units, including laboratory work, unless otherwise prescribed; Provided, that a graduating student with all subjects passing in the semester immediately preceding his enrollment may be allowed to carry a heavier load not exceeding 28 units per semester, subject to the approval by authorities concerned, during the last two semesters of his enrolment.

Sec. 2. During the summer term, a student may be allowed to register only in nine (9) units, except for graduating students who shall be allowed a higher load not exceeding 12 units.

Sec. 3. Only graduating students shall be allowed to overload, subject to their academic standing; Provided, that students who are scholastic delinquents shall not be allowed to have any overload.

Sec. 4. The academic load of transfer students shall be limited only to those subjects without prerequisites, until such time when these subjects shall have already been validated or accredited.

Sec. 5. The maximum study load of regular students in the graduate level shall not exceed 12 academic units per semester and six academic units per summer time; Provided, that graduating students may be allowed to increase their study load to 15 academic units per semester and nine academic units per summer term, subject to the approval of the Dean.

Sec. 6. The Vice President for Academic Affairs is empowered to limit the academic load of students who are employed outside the University, whether on full-time or part-time basis.

Sec. 7. No student shall be allowed to enroll in two academic programs at the same time.

CHAPTER 49
CLASS ATTENDANCE

Article 178. General Provision

Sec. 1. Attendance of students to classes shall be governed by the provisions of this Code and the rules and regulations to be hereinafter adopted and/or promulgated by the University.

Article 179. Rules on Attendance of Students

Sec. 1. The following rules on attendance shall apply to all colleges, excluding the National Service Training Program (NSTP), in the University:

1. Any student who, for unavoidable circumstances, is obliged to be absent from class must obtain a written excuse from his Dean to be presented to the Instructor(s) concerned not later than the second class session following the date of the student's return.

2. Whenever a student has been absent for three consecutive class meetings, a report thereof shall be sent by the faculty member concerned to the Guidance Counselor of the college. The Guidance Counselor shall call the student and notify the parents, if necessary.

3. An excuse is for the time missed only. The student concerned shall be responsible for all the lessons covered by the class during his absence and all work assigned to be accomplished during such absence shall be made up by him to the satisfaction of his instructor within a reasonable time.

4. A medical certificate must be secured from the University Hospital in case the absence is due to illness. Any illness attended to elsewhere causing absences from classes shall be reported to the University Hospital within three days after the absences have been incurred. A medical certificate issued by another physician must be attested by the Director of the University Hospital, or his duly authorized representative.

Sec . 2. When the number of hours lost by absence of a student reaches 20 per cent of the hours of recitation, lecture, laboratory, or any other scheduled work in one subject, he shall be dropped from the subject; Provided, that a faculty may prescribe a longer attendance requirement to meet the special needs of the course.

Sec. 3. If the majority of the absences are excused, the student shall not be given a grade of "5" upon being thus dropped, but if the majority of the absences are not excused, he shall be given a grade of "5" upon being thus dropped. Time lost by late enrollment shall be considered as time lost by absence.