UNIVERSITY OF SOUTHERN MINDANAO

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING





AACCUP LEVEL 1 ACCREDITATION

AREA VI

EXTENSION AND COMMUNITY INVOLVEMENT

I.2. There is community participation and involvement in extension activities in the following:

1.2.1. planning;

1.2.2. implementation and dissemination;

1.2.3. monitoring and evaluation;

1.2.4. out-sourcing of funds, materials and other service inputs;

and 1.2.5. utilization of technology, knowledge learned, skills

acquired from the extension projects and activities.

The first day of the KABALANSE extension initiative focused on an **Enterprise Development Seminar and Workshop** designed to equip grassroots participants with entrepreneurial knowledge and skills. Held in collaboration with PRRM Cotabato, the session gathered 23 participants from CSA groups across Kabacan, Mlang, and Tulunan. The activity began with preliminaries and expectation setting, where both participants and organizers shared their goals for the two-day event.







The second day of the KABALANSE extension initiative focused on a **Bookkeeping Seminar and Workshop**, aimed at enhancing participants' financial literacy and enterprise management skills. The session began at 9:00 AM with preliminaries and a pre-test, followed by a series of lectures and hands-on exercises facilitated by resource persons from the University of Southern Mindanao.







Dr. Mitzi Aileen Martinez-Alba delivered the first session, introducing participants to basic accounting concepts, business structures, and the fundamental accounting equation. An interactive workshop followed, where participants identified their own enterprises' assets and liabilities with support from fellow USM faculty.

Professor Sandra Angela Bangcaya led the next session on and basic bookkeeping and financial statement preparation. She discussed proforma financial reports and guided participants through a practical ledger exercise simulating microenterprise transactions. After lunch, she continued with lessons on preparing the cash flow and income statement, allowing participants to apply their recorded data in creating financial reports.



Dr. Jay-r G. Vildac concluded the day's sessions with two lectures on Management Advisory Services. The first covered cost functions and cost behavior, while the second introduced Cost-Volume-Profit (CVP) analysis, focusing on cost classifications, profitability analysis, and cost management strategies. Participants engaged in exercises to reinforce their understanding of fixed and variable costs and break-even point analysis.

A post-test was administered to assess participants' learning. During the reflection session, each municipality shared their insights, expressing appreciation for the knowledge gained, despite some challenges in fully grasping complex accounting formulas.

The program concluded with the awarding of certificates to both resource persons and participants, facilitated by PC Rosanna Alave and representatives from World Vision and PRRM.



Evaluation of Training Activity

The training and workshop for component 1 and component 2 were evaluated by the participants using the ISO Form. The respondents indicated that the time allocation per topic/activity of the training, as well as the duration of the training was just right. In addition, the participants also indicated that the trainings were very relevant to them.

In Table 3, the overall training effectiveness was rated across several areas. The overall mean score was 4.31 which implies that the training was excellent. All mean scores ranged from 4.26 to 4.38, which fall under the "Excellent" category based on the legend provided. These ratings reflect a uniformly positive experience across content quality, delivery, trainer effectiveness, and logistical arrangements.

Table 3. Overall rating of the participants on the training

Statements	Mean	Qualitative Description
a. Meeting expectations	4.54	Excellent
b. Attainment of objectives	4.31	Excellent
c. Course content and topics	4.46	Excellent
d. Activities and methodologies used	4.38	Excellent
e. Use of instructional materials	4.38	Excellent
f. Competence of resource persons	4.38	Excellent
g. Training management	4.46	Excellent
h. Facilities and services	4.31	Excellent
Overall	**4.41**	**Excellent**

Legend: The mean is interpreted as follows: Poor (1.00-1.79); Fair (1.80-2.59); Satisfactory (2.60-3.39); Very Satisfactory (3.40-4.19); Excellent (4.20-5.00)

Transfer of appropriate technology to the target clientele includes training certificates with captions indicating participant attendance, pre- and post-training test results illustrating knowledge gained, and photographs documenting the training sessions. This combination demonstrates effective knowledge transfer and skill development within the target group.



Photo Opportunity of Resource Persons and Participants during the conduct of the training



Photo Documentation of Participants while taking pre-test and post-test