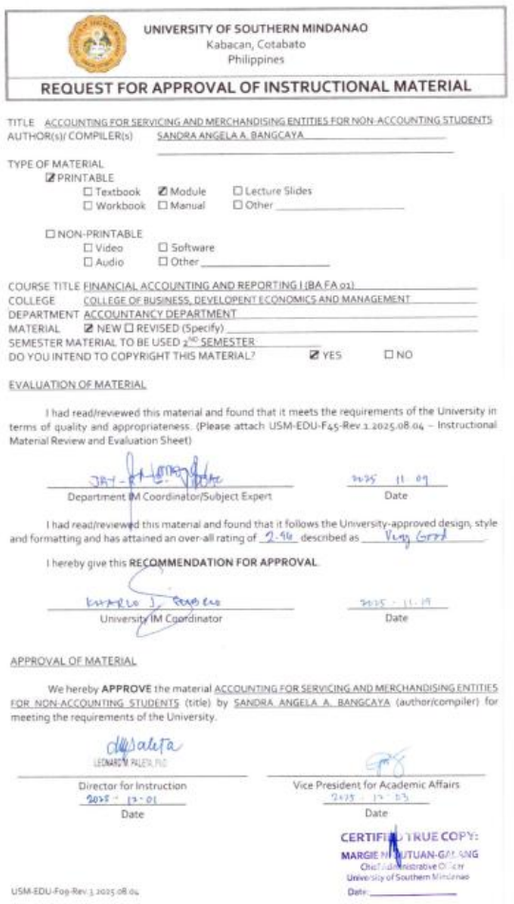
I.11. Instructional materials (IMs) are reviewed and recommended by a duly created Instructional Materials Committee (IMC).

Sample Request for Approval of Instructional Materials form for IM prepared by faculty.



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

REQUEST FOR APPROVAL OF INSTRUCTIONAL MATERIAL

TITLE ACCOUNTING FOR SERVICING AND MERCHANDISING ENTITIES FOR NON-ACCOUNTING STUDENTS
AUTHOR(s)/ COMPILER(s) SANDRA ANGELA A. BANGCAYA

TYPE OF MATERIAL
☑ PRINTABLE
☐ Textbook ☑ Module ☐ Lecture Slides
☐ Workbook ☐ Manual ☐ Other
☐ NON-PRINTABLE
☐ Video ☐ Software
☐ Audio ☐ Other

COURSE TITLE FINANCIAL ACCOUNTING AND REPORTING I (BA FA 01)
COLLEGE COLLEGE OF BUSINESS, DEVELOPENT ECONOMICS AND MANAGEMENT
DEPARTMENT ACCOUNTANCY DEPARTMENT
MATERIAL ☑ NEW ☐ REVISED (Specify)
SEMESTER MATERIAL TO BE USED 2ND SEMESTER
DO YOU INTEND TO COPYRIGHT THIS MATERIAL? ☑ YES ☐ NO

EVALUATION OF MATERIAL

I had read/reviewed this material and found that it meets the requirements of the University in terms of quality and appropriateness. (Please attach USM-EDU-F45-Rev 1.2025.08.04 – Instructional Material Review and Evaluation Sheet)

Department IM Coordinator/Subject Expert — Date: 2025 11 09

I had read/reviewed this material and found that it follows the University-approved design, style and formatting and has attained an over-all rating of 2.96 described as Very Good

I hereby give this **RECOMMENDATION FOR APPROVAL**.

University IM Coordinator — Date: 2025 - 11 - 19

APPROVAL OF MATERIAL

We hereby **APPROVE** the material ACCOUNTING FOR SERVICING AND MERCHANDISING ENTITIES FOR NON-ACCOUNTING STUDENTS (title) by SANDRA ANGELA A. BANGCAYA (author/compiler) for meeting the requirements of the University.

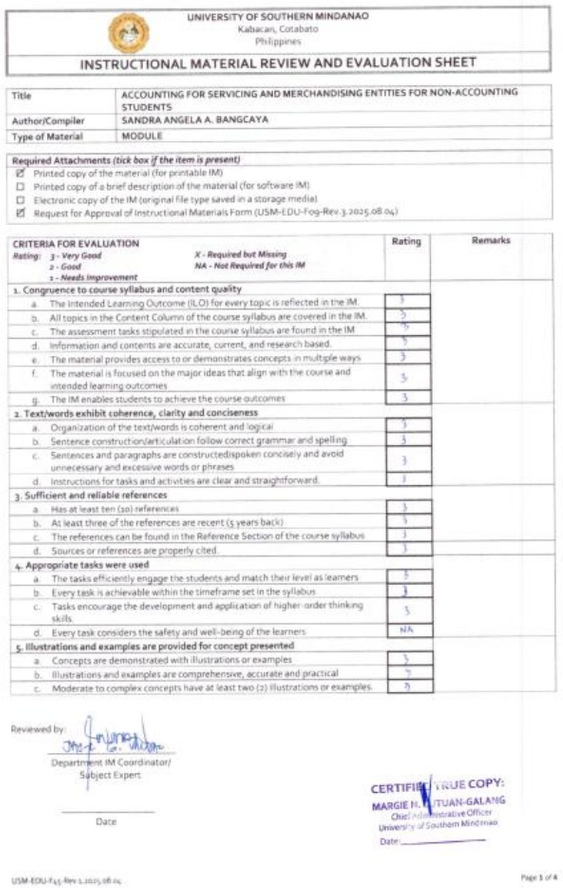
LEONARDO P. PALER, PhD
Director for Instruction — Date: 2025 - 12 - 01

Vice President for Academic Affairs — Date: 2025 - 12 - 05

CERTIFIED TRUE COPY:
MARGIE M. TUTUAN-GALANG
Chief Administrative Officer
University of Southern Mindanao
Date:

USM-EDU-F09-Rev 3.2025.08.04

Page 1



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

INSTRUCTIONAL MATERIAL REVIEW AND EVALUATION SHEET

Title	ACCOUNTING FOR SERVICING AND MERCHANDISING ENTITIES FOR NON-ACCOUNTING STUDENTS
Author/Compiler	SANDRA ANGELA A. BANGCAYA
Type of Material	MODULE

Required Attachments *(tick box if the item is present)*
☑ Printed copy of the material (for printable IM)
☐ Printed copy of a brief description of the material (for software IM)
☐ Electronic copy of the IM (original file type saved in a storage media)
☑ Request for Approval of Instructional Materials Form (USM-EDU-F09-Rev.3.2025.08.04)

CRITERIA FOR EVALUATION *Rating: 3 - Very Good; 2 - Good; 1 - Needs Improvement; X - Required but Missing; NA - Not Required for this IM*	Rating	Remarks
1. Congruence to course syllabus and content quality		
a. The Intended Learning Outcome (ILO) for every topic is reflected in the IM	3	
b. All topics in the Content Column of the course syllabus are covered in the IM.	3	
c. The assessment tasks stipulated in the course syllabus are found in the IM	3	
d. Information and contents are accurate, current, and research based.	3	
e. The material provides access to or demonstrates concepts in multiple ways	3	
f. The material is focused on the major ideas that align with the course and intended learning outcomes	3	
g. The IM enables students to achieve the course outcomes	3	
2. Text/words exhibit coherence, clarity and conciseness		
a. Organization of the text/words is coherent and logical	3	
b. Sentence construction/articulation follow correct grammar and spelling	3	
c. Sentences and paragraphs are constructed/spoken concisely and avoid unnecessary and excessive words or phrases	3	
d. Instructions for tasks and activities are clear and straightforward.	3	
3. Sufficient and reliable references		
a. Has at least ten (10) references	3	
b. At least three of the references are recent (5 years back)	3	
c. The references can be found in the Reference Section of the course syllabus	3	
d. Sources or references are properly cited.	3	
4. Appropriate tasks were used		
a. The tasks efficiently engage the students and match their level as learners	3	
b. Every task is achievable within the timeframe set in the syllabus	3	
c. Tasks encourage the development and application of higher-order thinking skills.	3	
d. Every task considers the safety and well-being of the learners	NA	
5. Illustrations and examples are provided for concept presented		
a. Concepts are demonstrated with illustrations or examples	3	
b. Illustrations and examples are comprehensive, accurate and practical	3	
c. Moderate to complex concepts have at least two (2) illustrations or examples	3	

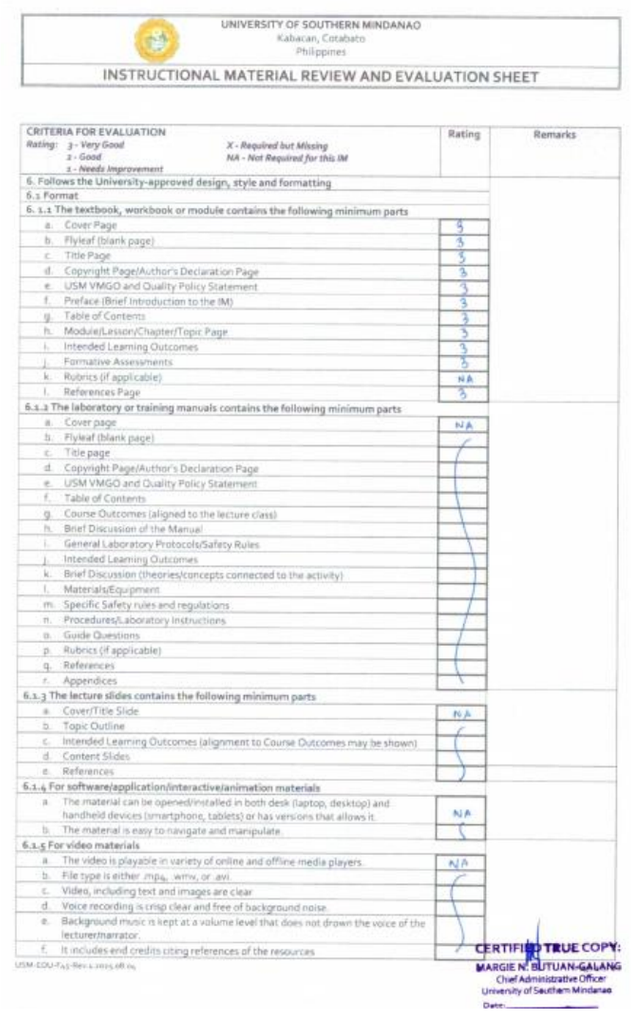
Reviewed by:
Department IM Coordinator/ Subject Expert

Date

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MARGIE M. TUTUAN-GALANG
Chief Administrative Officer
University of Southern Mindanao
Date:

USM-EDU-F45-Rev 1.2025.08.04 Page 1 of 4

Page 2



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

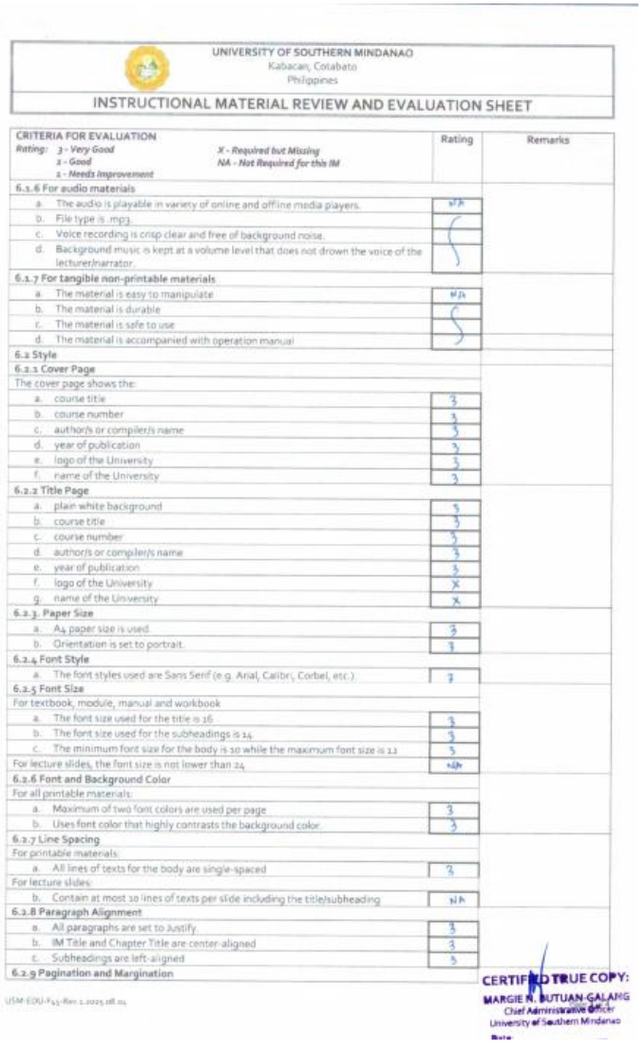
INSTRUCTIONAL MATERIAL REVIEW AND EVALUATION SHEET

CRITERIA FOR EVALUATION Rating: 3 - Very Good, 2 - Good, 1 - Needs Improvement; X - Required but Missing, NA - Not Required for this IM	Rating	Remarks
6. Follows the University-approved design, style and formatting		
6.1 Format		
6.1.1 The textbook, workbook or module contains the following minimum parts		
a. Cover Page	3	
b. Flyleaf (blank page)	3	
c. Title Page	3	
d. Copyright Page/Author's Declaration Page	3	
e. USM VMGO and Quality Policy Statement	3	
f. Preface (Brief Introduction to the IM)	3	
g. Table of Contents	3	
h. Module/Lesson/Chapter/Topic Page	3	
i. Intended Learning Outcomes	3	
j. Formative Assessments	3	
k. Rubrics (if applicable)	NA	
l. References Page	3	
6.1.2 The laboratory or training manuals contains the following minimum parts		
a. Cover page	NA	
b. Flyleaf (blank page)		
c. Title page		
d. Copyright Page/Author's Declaration Page		
e. USM VMGO and Quality Policy Statement		
f. Table of Contents		
g. Course Outcomes (aligned to the lecture class)		
h. Brief Discussion of the Manual		
i. General Laboratory Protocols/Safety Rules		
j. Intended Learning Outcomes		
k. Brief Discussion (theories/concepts connected to the activity)		
l. Materials/Equipment		
m. Specific Safety rules and regulations		
n. Procedures/Laboratory Instructions		
o. Guide Questions		
p. Rubrics (if applicable)		
q. References		
r. Appendices		
6.1.3 The lecture slides contains the following minimum parts		
a. Cover/Title Slide	NA	
b. Topic Outline		
c. Intended Learning Outcomes (alignment to Course Outcomes may be shown)		
d. Content Slides		
e. References		
6.1.4 For software/application/interactive/animation materials		
a. The material can be opened/installed in both desk (laptop, desktop) and handheld devices (smartphone, tablets) or has versions that allows it.	NA	
b. The material is easy to navigate and manipulate.		
6.1.5 For video materials		
a. The video is playable in variety of online and offline media players.	NA	
b. File type is either .mp4, .wmv, or .avi		
c. Video, including text and images are clear		
d. Voice recording is crisp clear and free of background noise.		
e. Background music is kept at a volume level that does not drown the voice of the lecturer/narrator.		
f. It includes end credits citing references of the resources		

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Chief Administrative Officer
University of Southern Mindanao
Date:

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Page 3



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

INSTRUCTIONAL MATERIAL REVIEW AND EVALUATION SHEET

CRITERIA FOR EVALUATION Rating: 3 - Very Good, 2 - Good, 1 - Needs Improvement; X - Required but Missing, NA - Not Required for this IM	Rating	Remarks
6.1.6 For audio materials		
a. The audio is playable in variety of online and offline media players.	NA	
b. File type is .mp3.		
c. Voice recording is crisp clear and free of background noise.		
d. Background music is kept at a volume level that does not drown the voice of the lecturer/narrator.		
6.1.7 For tangible non-printable materials		
a. The material is easy to manipulate	NA	
b. The material is durable		
c. The material is safe to use		
d. The material is accompanied with operation manual		
6.2 Style		
6.2.1 Cover Page		
The cover page shows the:		
a. course title	3	
b. course number	3	
c. author/s or compiler/s name	3	
d. year of publication	3	
e. logo of the University	3	
f. name of the University	3	
6.2.2 Title Page		
a. plain white background	3	
b. course title	3	
c. course number	3	
d. author/s or compiler/s name	3	
e. year of publication	3	
f. logo of the University	X	
g. name of the University	X	
6.2.3. Paper Size		
a. A4 paper size is used	3	
b. Orientation is set to portrait.	3	
6.2.4 Font Style		
a. The font styles used are Sans Serif (e.g. Arial, Calibri, Corbel, etc.)	3	
6.2.5 Font Size		
For textbook, module, manual and workbook		
a. The font size used for the title is 36	3	
b. The font size used for the subheadings is 14	3	
c. The minimum font size for the body is 10 while the maximum font size is 12	3	
For lecture slides, the font size is not lower than 24	NA	
6.2.6 Font and Background Color		
For all printable materials:		
a. Maximum of two font colors are used per page	3	
b. Uses font color that highly contrasts the background color.	3	
6.2.7 Line Spacing		
For printable materials:		
a. All lines of texts for the body are single-spaced	3	
For lecture slides:		
b. Contain at most 10 lines of texts per slide including the title/subheading	NA	
6.2.8 Paragraph Alignment		
a. All paragraphs are set to Justify.	3	
b. IM Title and Chapter Title are center-aligned	3	
c. Subheadings are left-aligned	3	
6.2.9 Pagination and Margination		

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University of Southern Mindanao
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Page 4

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

INSTRUCTIONAL MATERIAL REVIEW AND EVALUATION SHEET

CRITERIA FOR EVALUATION Rating: 3 - Very Good; 2 - Good; 1 - Needs Improvement; X - Required but Missing; NA - Not Required for this IM	Rating	Remarks
For textbook, module, manual and workbook		
a. Each page except the cover and title page is assigned a page number	3	
b. Page numbers in the preliminary pages are in lowercase Roman numeral.	X	
c. The margins shall be set to 1-inch on the top, right and bottom, and 1.5-inch on the left	3	
6.2.10 Illustrations and Images		
a. Images are clear and not pixelated.	3	
b. Scanned images are clear including inscriptions.	3	
c. For materials intended for mass printing, images are set in grayscale.	3	
d. Manually drawn illustrations are neat and accurate	3	
e. Inscriptions are legible and block or print in style.	3	
f. Images are not distorted and maintain the aspect ratio	3	
g. Images have no inscribed watermark bearing its source, copyright owner or any words or symbols.	3	
h. Captions are placed below each image or group of images with the figure number indicated	3	
6.2.11 Tables		
a. The caption for the tables is placed on the top with the table number	2	
6.2.12. Formulas and Computations		
a. Every formula is center aligned	NA	
6.2.13 References		
a. The references are written alphabetically in APA style.	3	
b. Citations are written in APA style.	3	
6.3 Design		
6.3.1 Design and Layout		
a. Layout is organized, consistent and enhances readability.	3	
b. Creative and thoughtful use of visual elements.	2	

SUMMARY OF EVALUATION

Criteria for Evaluation	3	2	1	X	NA	Mean
1. Congruence to course syllabus and content quality (7)	7					3.00
2. Textiwords exhibit coherence, clarity and conciseness (4)	4					3.00
3. Sufficient and reliable references (4)	4					3.00
4. Appropriate tasks are used (4)	3				1	3.00
5. Illustrations and examples are provided for concept presented (3)	3					3.00
6. Follows the University-approved design, style and formatting (3)						2.74
6.1. Format	11					3.00
6.2. Style	55	1		3		2.93
6.3. Design	1	1				2.5
DESCRIPTION	Very Good				OVERALL	2.96

Scale: 2.01 - 3.00 Very Good 1.01 - 2.00 Good 0.00 - 1.00 Needs Improvement

Evaluated by:

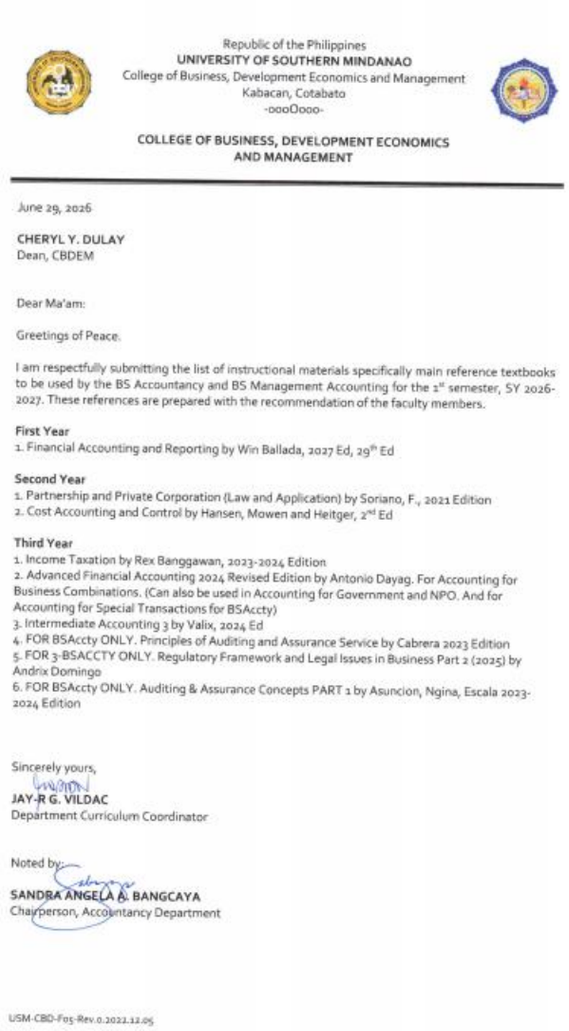
[signature]
University IM Coordinator
Date

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Chief Administrative Officer
University of Southern Mindanao
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Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
College of Business, Development Economics and Management
Kabacan, Cotabato
-oooOooo-

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

June 29, 2026

CHERYL Y. DULAY
Dean, CBDEM

Dear Ma'am:

Greetings of Peace.

I am respectfully submitting the list of instructional materials specifically main reference textbooks to be used by the BS Accountancy and BS Management Accounting for the 2nd semester, SY 2026-2027. These references are prepared with the recommendation of the faculty members.

First Year
1. Financial Accounting and Reporting by Win Ballada, 2027 Ed, 29th Ed

Second Year
1. Partnership and Private Corporation (Law and Application) by Soriano, F., 2021 Edition
2. Cost Accounting and Control by Hansen, Mowen and Heitger, 2nd Ed

Third Year
1. Income Taxation by Rex Banggawan, 2023-2024 Edition
2. Advanced Financial Accounting 2024 Revised Edition by Antonio Dayag. For Accounting for Business Combinations. (Can also be used in Accounting for Government and NPO. And for Accounting for Special Transactions for BSAccty)
3. Intermediate Accounting 3 by Valix, 2024 Ed
4. FOR BSAccty ONLY. Principles of Auditing and Assurance Service by Cabrera 2023 Edition
5. FOR 3-BSACCTY ONLY. Regulatory Framework and Legal Issues in Business Part 2 (2025) by Andrix Domingo
6. FOR BSAccty ONLY. Auditing & Assurance Concepts PART 1 by Asuncion, Ngina, Escala 2023-2024 Edition

Sincerely yours,

JAY-R G. VILDAC
Department Curriculum Coordinator

Noted by:

SANDRA ANGELA A. BANGCAYA
Chairperson, Accountancy Department

USM-CBD-F05-Rev.0.2022.12.05

List of main references submitted to the dea from the department.