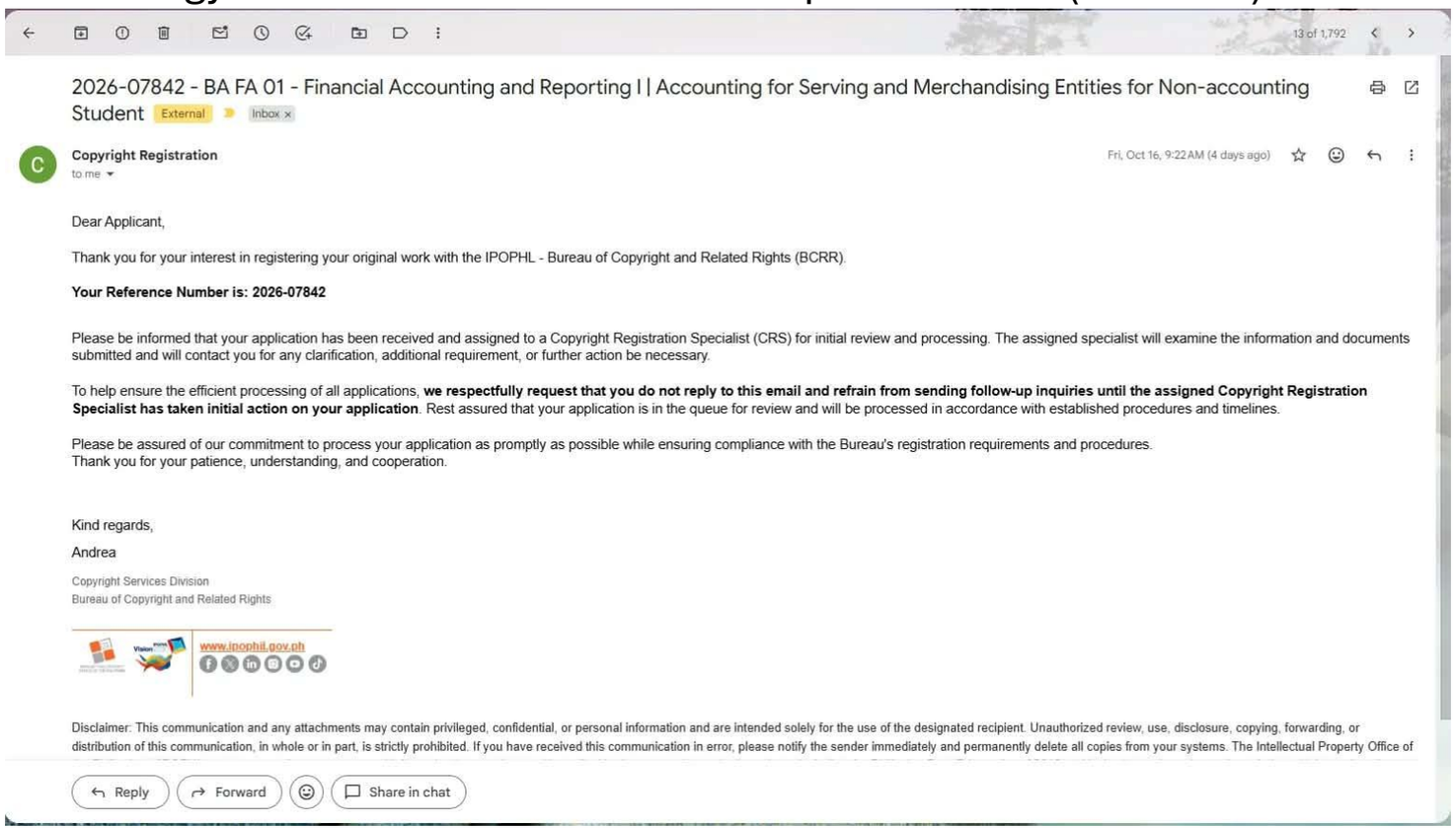
O.3. Instructional materials produced by the faculty are copyrighted/ patented.

Two (2) instructional materials specifically modules are submitted for copyright enrolment by a faculty member of the department facilitated by the USM Intellectual Property, Technology Transfer and Business Development Office (IPTTBDO).



13 of 1,792

2026-07842 - BA FA 01 - Financial Accounting and Reporting I | Accounting for Serving and Merchandising Entities for Non-accounting Student External Inbox ×

Copyright Registration
to me

Fri, Oct 16, 9:22 AM (4 days ago)

Dear Applicant,

Thank you for your interest in registering your original work with the IPOPHL - Bureau of Copyright and Related Rights (BCRR).

Your Reference Number is: 2026-07842

Please be informed that your application has been received and assigned to a Copyright Registration Specialist (CRS) for initial review and processing. The assigned specialist will examine the information and documents submitted and will contact you for any clarification, additional requirement, or further action be necessary.

To help ensure the efficient processing of all applications, **we respectfully request that you do not reply to this email and refrain from sending follow-up inquiries until the assigned Copyright Registration Specialist has taken initial action on your application**. Rest assured that your application is in the queue for review and will be processed in accordance with established procedures and timelines.

Please be assured of our commitment to process your application as promptly as possible while ensuring compliance with the Bureau's registration requirements and procedures.
Thank you for your patience, understanding, and cooperation.

Kind regards,

Andrea

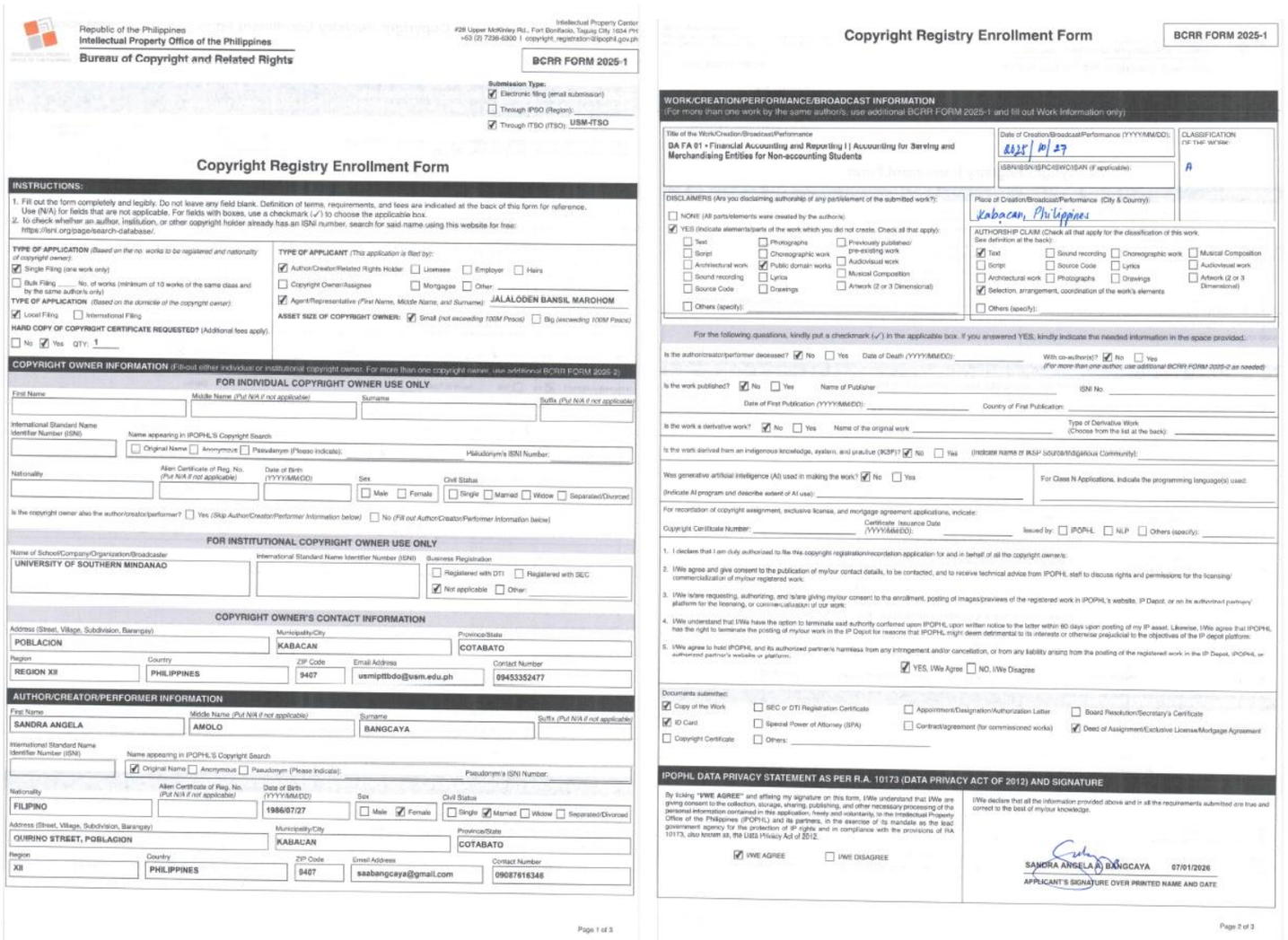
Copyright Services Division
Bureau of Copyright and Related Rights

www.ipophil.gov.ph

Disclaimer: This communication and any attachments may contain privileged, confidential, or personal information and are intended solely for the use of the designated recipient. Unauthorized review, use, disclosure, copying, forwarding, or distribution of this communication, in whole or in part, is strictly prohibited. If you have received this communication in error, please notify the sender immediately and permanently delete all copies from your systems. The Intellectual Property Office of

Reply Forward Share in chat

Copyright application confirmation email of BA FA 01



Republic of the Philippines
Intellectual Property Office of the Philippines
Bureau of Copyright and Related Rights

Intellectual Property Center
#28 Upper McKinley Rd., Fort Bonifacio, Taguig City 1634 PH
+63 (2) 7238-6300 | copyright_registration@ipophil.gov.ph

BCRR FORM 2025-1

Submission Type:
☑ Electronic filing (email submission)
☐ Through IPSO (Region): _____
☑ Through ITSO (ITSO): USM-ITSO

Copyright Registry Enrollment Form

INSTRUCTIONS:

1. Fill out the form completely and legibly. Do not leave any field blank. Definition of terms, requirements, and fees are indicated at the back of this form for reference. Use (N/A) for fields that are not applicable. For fields with boxes, use a checkmark (✓) to choose the applicable box.
2. To check whether an author, institution, or other copyright holder already has an ISNI number, search for said name using this website for free: https://isni.org/page/search-database/.

TYPE OF APPLICATION (Based on the no. works to be registered and nationality of copyright owner):
☑ Single Filing (one work only)
☐ Bulk Filing ____ No. of works (minimum of 10 works of the same class and by the same author/s only)
TYPE OF APPLICATION (Based on the domicile of the copyright owner):
☑ Local Filing ☐ International Filing
HARD COPY OF COPYRIGHT CERTIFICATE REQUESTED? (Additional fees apply)
☐ No ☑ Yes QTY: 1

TYPE OF APPLICANT (This application is filed by):
☑ Author/Creator/Related Rights Holder ☐ Licensee ☐ Employer ☐ Heirs
☐ Copyright Owner/Assignee ☐ Mortgagee ☐ Other: _____
☑ Agent/Representative (First Name, Middle Name, and Surname): JALÁLÖDEN BANSIL MAROHOM
ASSET SIZE OF COPYRIGHT OWNER: ☑ Small (not exceeding 100M Pesos) ☐ Big (exceeding 100M Pesos)

COPYRIGHT OWNER INFORMATION (Fill-out either individual or institutional copyright owner. For more than one copyright owner, use additional BCRR FORM 2025-2)

FOR INDIVIDUAL COPYRIGHT OWNER USE ONLY

First Name | Middle Name (Put N/A if not applicable) | Surname | Suffix (Put N/A if not applicable)

International Standard Name Identifier Number (ISNI) | Name appearing in IPOPHL'S Copyright Search: ☐ Original Name ☐ Anonymous ☐ Pseudonym (Please indicate): _____ Pseudonym's ISNI Number: _____

Nationality | Alien Certificate of Reg. No. (Put N/A if not applicable) | Date of Birth (YYYY/MM/DD) | Sex: ☐ Male ☐ Female | Civil Status: ☐ Single ☐ Married ☐ Widow ☐ Separated/Divorced

Is the copyright owner also the author/creator/performer? ☐ Yes (Skip Author/Creator/Performer Information below) ☐ No (Fill out Author/Creator/Performer Information below)

FOR INSTITUTIONAL COPYRIGHT OWNER USE ONLY

Name of School/Company/Organization/Broadcaster	International Standard Name Identifier Number (ISNI)	Business Registration
UNIVERSITY OF SOUTHERN MINDANAO		☐ Registered with DTI ☐ Registered with SEC ☑ Not applicable ☐ Other: _____

COPYRIGHT OWNER'S CONTACT INFORMATION

Address (Street, Village, Subdivision, Barangay)	Municipality/City	Province/State
POBLACION	KABACAN	COTABATO

Region	Country	ZIP Code	Email Address	Contact Number
REGION XII	PHILIPPINES	9407	usmipttbdo@usm.edu.ph	09453352477

AUTHOR/CREATOR/PERFORMER INFORMATION

First Name: SANDRA ANGELA | Middle Name (Put N/A if not applicable): AMOLO | Surname: BANGCAYA | Suffix (Put N/A if not applicable)

International Standard Name Identifier Number (ISNI) | Name appearing in IPOPHL'S Copyright Search: ☑ Original Name ☐ Anonymous ☐ Pseudonym (Please indicate): _____ Pseudonym's ISNI Number: _____

Nationality	Alien Certificate of Reg. No. (Put N/A if not applicable)	Date of Birth (YYYY/MM/DD)	Sex	Civil Status
FILIPINO		1986/07/27	☐ Male ☑ Female	☐ Single ☑ Married ☐ Widow ☐ Separated/Divorced

Address (Street, Village, Subdivision, Barangay)	Municipality/City	Province/State
QUIRINO STREET, POBLACION	KABACAN	COTABATO

Region	Country	ZIP Code	Email Address	Contact Number
XII	PHILIPPINES	9407	saabangcaya@gmail.com	09087616346

Page 1 of 3

Copyright Registry Enrollment Form

BCRR FORM 2025-1

WORK/CREATION/PERFORMANCE/BROADCAST INFORMATION
(For more than one work by the same author/s, use additional BCRR FORM 2025-1 and fill out Work Information only)

Title of the Work/Creation/Broadcast/Performance: **BA FA 01 • Financial Accounting and Reporting I | Accounting for Serving and Merchandising Entities for Non-accounting Students**

Date of Creation/Broadcast/Performance (YYYY/MM/DD): 2025/10/27

ISBN/ISSN/ISRC/ISWC/ISAN (if applicable):

CLASSIFICATION OF THE WORK: A

DISCLAIMERS (Are you disclaiming authorship of any part/element of the submitted work?):
☐ NONE (All parts/elements were created by the author/s)
☑ YES (Indicate elements/parts of the work which you did not create. Check all that apply):
☐ Text ☐ Photographs ☐ Previously published/pre-existing work
☐ Script ☐ Choreographic work ☐ Audiovisual work
☐ Architectural work ☑ Public domain works ☐ Musical Composition
☐ Sound recording ☐ Lyrics ☐ Artwork (2 or 3 Dimensional)
☐ Source Code ☐ Drawings
☐ Others (specify): _____

Place of Creation/Broadcast/Performance (City & Country): Kabacan, Philippines

AUTHORSHIP CLAIM (Check all that apply for the classification of this work. See definition at the back):
☑ Text ☐ Sound recording ☐ Choreographic work ☐ Musical Composition
☐ Script ☐ Source Code ☐ Lyrics ☐ Audiovisual work
☐ Architectural work ☐ Photographs ☐ Drawings ☐ Artwork (2 or 3 Dimensional)
☑ Selection, arrangement, coordination of the work's elements
☐ Others (specify): _____

For the following questions, kindly put a checkmark (✓) in the applicable box. If you answered YES, kindly indicate the needed information in the space provided.

Is the author/creator/performer deceased? ☑ No ☐ Yes Date of Death (YYYY/MM/DD): _____ With co-author(s)? ☑ No ☐ Yes (For more than one author, use additional BCRR FORM 2025-2 as needed)

Is the work published? ☑ No ☐ Yes Name of Publisher: _____ ISNI No.: _____
Date of First Publication (YYYY/MM/DD): _____ Country of First Publication: _____

Is the work a derivative work? ☑ No ☐ Yes Name of the original work: _____ Type of Derivative Work (Choose from the list at the back): _____

Is the work derived from an indigenous knowledge, system, and practice (IKSP)? ☑ No ☐ Yes (Indicate name of IKSP source/Indigenous Community): _____

Was generative artificial intelligence (AI) used in making the work? ☑ No ☐ Yes
(Indicate AI program and describe extent of AI use): _____
For Class N Applications, indicate the programming language(s) used: _____

For recordation of copyright assignment, exclusive license, and mortgage agreement applications, indicate:
Copyright Certificate Number: _____ Certificate Issuance Date (YYYY/MM/DD): _____ Issued by: ☐ IPOPHL ☐ NLP ☐ Others (specify): _____

1. I declare that I am duly authorized to file this copyright registration/recordation application for and in behalf of all the copyright owner/s;
2. I/We agree and give consent to the publication of my/our contact details, to be contacted, and to receive technical advice from IPOPHL staff to discuss rights and permissions for the licensing/commercialization of my/our registered work;
3. I/We is/are requesting, authorizing, and is/are giving my/our consent to the enrollment, posting of images/previews of the registered work in IPOPHL's website, IP Depot, or on its authorized partners' platform for the licensing, or commercialization of our work;
4. I/We understand that I/We have the option to terminate said authority conferred upon IPOPHL upon written notice to the latter within 60 days upon posting of my IP asset. Likewise, I/We agree that IPOPHL has the right to terminate the posting of my/our work in the IP Depot for reasons that IPOPHL might deem detrimental to its interests or otherwise prejudicial to the objectives of the IP depot platform;
5. I/We agree to hold IPOPHL and its authorized partner/s harmless from any infringement and/or cancellation, or from any liability arising from the posting of the registered work in the IP Depot, IPOPHL or authorized partner's website or platform;

☑ YES, I/We Agree ☐ NO, I/We Disagree

Documents submitted:
☑ Copy of the Work ☐ SEC or DTI Registration Certificate ☐ Appointment/Designation/Authorization Letter ☐ Board Resolution/Secretary's Certificate
☑ ID Card ☐ Special Power of Attorney (SPA) ☐ Contract/agreement (for commissioned works) ☑ Deed of Assignment/Exclusive License/Mortgage Agreement
☐ Copyright Certificate ☐ Others: _____

IPOPHL DATA PRIVACY STATEMENT AS PER R.A. 10173 (DATA PRIVACY ACT OF 2012) AND SIGNATURE

By ticking "**I/WE AGREE**" and affixing my signature on this form, I/We understand that I/We are giving consent to the collection, storage, sharing, publishing, and other necessary processing of the personal information contained in this application, freely and voluntarily, to the Intellectual Property Office of the Philippines (IPOPHL) and its partners, in the exercise of its mandate as the lead government agency for the protection of IP rights and in compliance with the provisions of RA 10173, also known as, the Data Privacy Act of 2012.

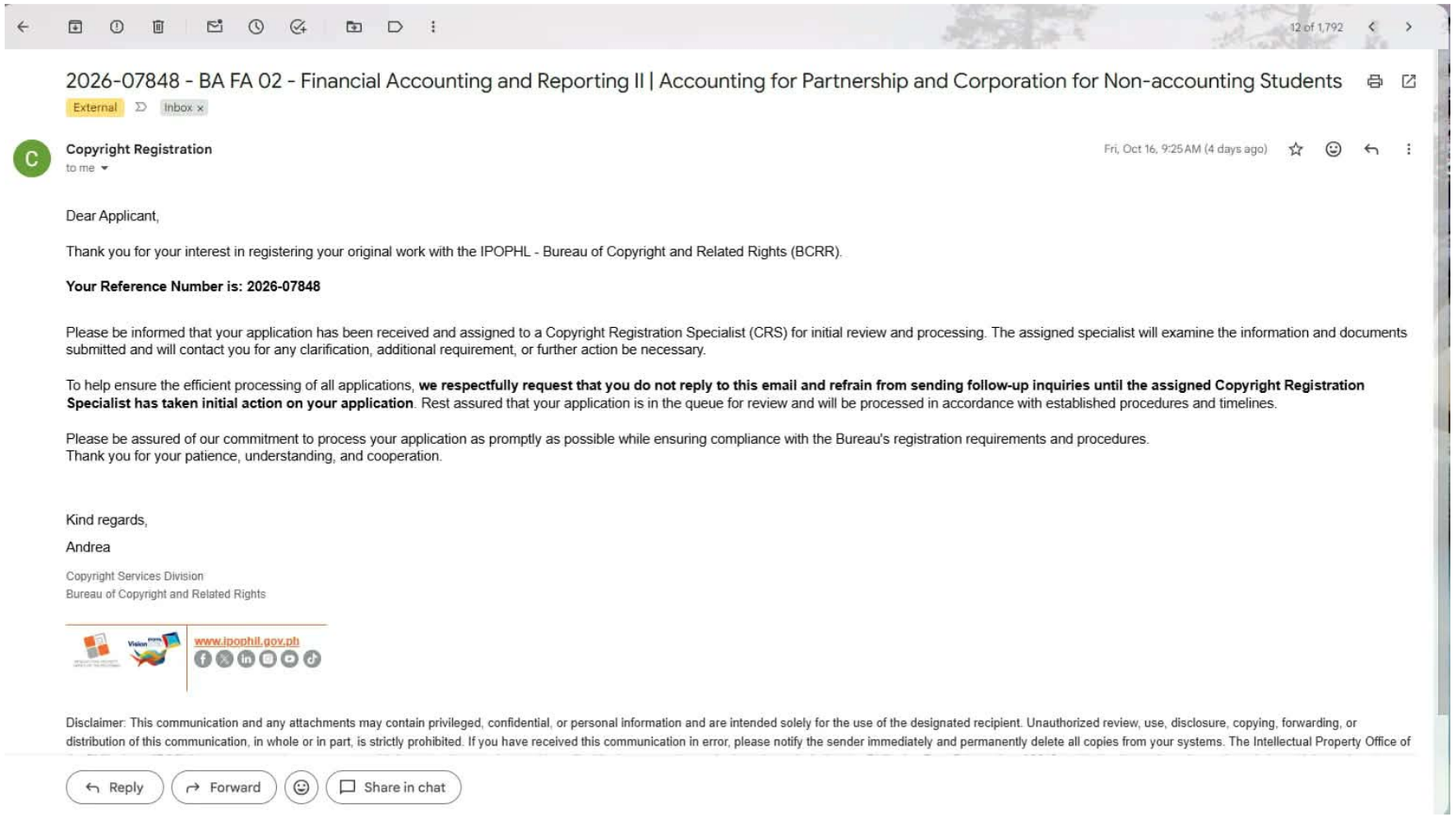
☑ I/WE AGREE ☐ I/WE DISAGREE

I/We declare that all the information provided above and in all the requirements submitted are true and correct to the best of my/our knowledge.

SANDRA ANGELA A. BANGCAYA 07/01/2026
APPLICANT'S SIGNATURE OVER PRINTED NAME AND DATE

Page 2 of 3

Copyright enrollment form of BA FA 01.



12 of 1,792

2026-07848 - BA FA 02 - Financial Accounting and Reporting II | Accounting for Partnership and Corporation for Non-accounting Students

External Inbox ×

Copyright Registration
to me

Fri, Oct 16, 9:25 AM (4 days ago)

Dear Applicant,

Thank you for your interest in registering your original work with the IPOPHL - Bureau of Copyright and Related Rights (BCRR).

Your Reference Number is: 2026-07848

Please be informed that your application has been received and assigned to a Copyright Registration Specialist (CRS) for initial review and processing. The assigned specialist will examine the information and documents submitted and will contact you for any clarification, additional requirement, or further action be necessary.

To help ensure the efficient processing of all applications, **we respectfully request that you do not reply to this email and refrain from sending follow-up inquiries until the assigned Copyright Registration Specialist has taken initial action on your application**. Rest assured that your application is in the queue for review and will be processed in accordance with established procedures and timelines.

Please be assured of our commitment to process your application as promptly as possible while ensuring compliance with the Bureau's registration requirements and procedures.
Thank you for your patience, understanding, and cooperation.

Kind regards,

Andrea

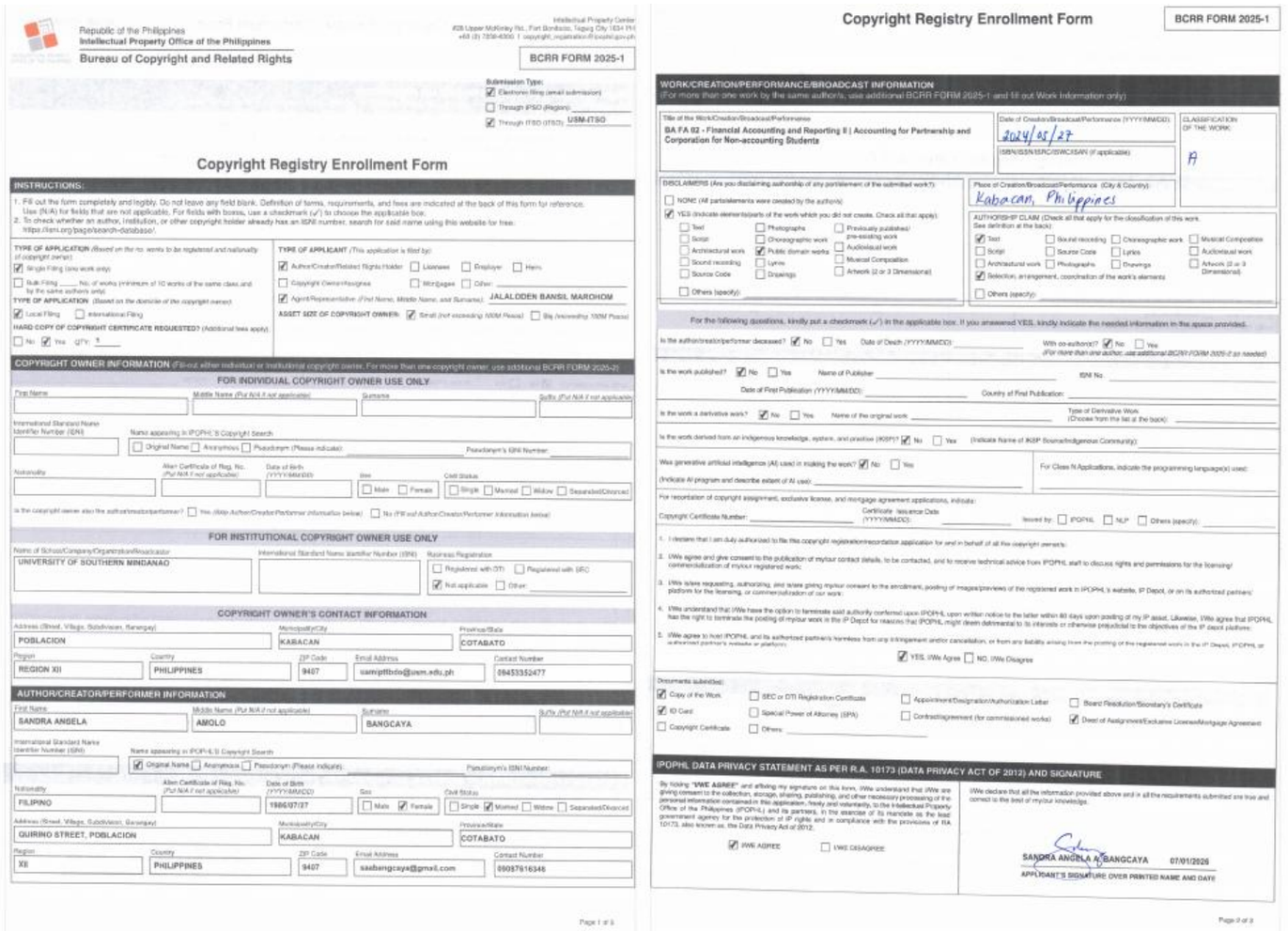
Copyright Services Division
Bureau of Copyright and Related Rights

www.ipophil.gov.ph

Disclaimer: This communication and any attachments may contain privileged, confidential, or personal information and are intended solely for the use of the designated recipient. Unauthorized review, use, disclosure, copying, forwarding, or distribution of this communication, in whole or in part, is strictly prohibited. If you have received this communication in error, please notify the sender immediately and permanently delete all copies from your systems. The Intellectual Property Office of

Reply Forward Share in chat

Copyright application confirmation email of BA FA 02



Republic of the Philippines
Intellectual Property Office of the Philippines
Bureau of Copyright and Related Rights

BCRR FORM 2025-1

Copyright Registry Enrollment Form

INSTRUCTIONS:

1. Fill out the form completely and legibly. Do not leave any field blank. Definition of terms, requirements, and fees are indicated at the back of this form for reference. Use (N/A) for fields that are not applicable. For fields with boxes, use a checkmark (✓) to choose the applicable box.
2. To check whether an author, institution, or other copyright holder already has an ISNI number, search for said name using this website for free: https://isni.org/page/search-database/.

TYPE OF APPLICATION (Based on the no. works to be registered and nationality of copyright owner):
☑ Single Filing (one work only)
☐ Bulk Filing ____ No. of works (minimum of 10 works of the same class and by the same author) only)
TYPE OF APPLICATION (Based on the domicile of the copyright owner):
☑ Local Filing ☐ International Filing
HARD COPY OF COPYRIGHT CERTIFICATE REQUESTED? (Additional fees apply)
☐ No ☑ Yes QTY: 1

TYPE OF APPLICANT (This application is filed by):
☑ Author/Creator/Related Rights Holder ☐ Licensee ☐ Employer ☐ Heirs
☐ Copyright Owner/Assignee ☐ Mortgagee ☐ Other: ____
☑ Agent/Representative (Full Name, Middle Name, and Surname): JALALODEN BANSIL MAROHOM
ASSET SIZE OF COPYRIGHT OWNER: ☑ Small (not exceeding 100M Pesos) ☐ Big (exceeding 100M Pesos)

COPYRIGHT OWNER INFORMATION (Fill-out either individual or institutional copyright owner. For more than one copyright owner, use additional BCRR FORM 2025-2)

FOR INDIVIDUAL COPYRIGHT OWNER USE ONLY

First Name	Middle Name (Put N/A if not applicable)	Surname	Suffix (Put N/A if not applicable)

International Standard Name Identifier Number (ISNI): ____
Name appearing in IPOPHL'S Copyright Search: ☐ Original Name ☐ Anonymous ☐ Pseudonym (Please indicate): ____ Pseudonym's ISNI Number: ____
Nationality: ____ Alien Certificate of Reg. No. (Put N/A if not applicable): ____ Date of Birth (YYYY/MM/DD): ____ Sex: ☐ Male ☐ Female Civil Status: ☐ Single ☐ Married ☐ Widow ☐ Separated/Divorced
Is the copyright owner also the author/creator/performer? ☐ Yes (Skip Author/Creator/Performer information below) ☐ No (Fill out Author/Creator/Performer information below)

FOR INSTITUTIONAL COPYRIGHT OWNER USE ONLY

Name of School/Company/Organization/Broadcaster	International Standard Name Identifier Number (ISNI)	Business Registration
UNIVERSITY OF SOUTHERN MINDANAO		☐ Registered with DTI ☐ Registered with SEC ☑ Not applicable ☐ Other: ____

COPYRIGHT OWNER'S CONTACT INFORMATION

Address (Street, Village, Subdivision, Barangay)	Municipality/City	Province/State
POBLACION	KABACAN	COTABATO

Region	Country	ZIP Code	Email Address	Contact Number
REGION XII	PHILIPPINES	9407	usmipttbdo@usm.edu.ph	09453352477

AUTHOR/CREATOR/PERFORMER INFORMATION

First Name	Middle Name (Put N/A if not applicable)	Surname	Suffix (Put N/A if not applicable)
SANDRA ANGELA	AMOLO	BANGCAYA	

International Standard Name Identifier Number (ISNI): ____
Name appearing in IPOPHL'S Copyright Search: ☑ Original Name ☐ Anonymous ☐ Pseudonym (Please indicate): ____ Pseudonym's ISNI Number: ____
Nationality: FILIPINO Alien Certificate of Reg. No. (Put N/A if not applicable): ____ Date of Birth (YYYY/MM/DD): 1986/07/27 Sex: ☐ Male ☑ Female Civil Status: ☐ Single ☑ Married ☐ Widow ☐ Separated/Divorced
Address (Street, Village, Subdivision, Barangay): QUIRINO STREET, POBLACION Municipality/City: KABACAN Province/State: COTABATO
Region: XII Country: PHILIPPINES ZIP Code: 9407 Email Address: saebangcaya@gmail.com Contact Number: 09057616346

Page 1 of 3

Copyright Registry Enrollment Form

BCRR FORM 2025-1

WORK/CREATION/PERFORMANCE/BROADCAST INFORMATION
(For more than one work by the same author/s, use additional BCRR FORM 2025-1 and fill out Work Information only)

Title of the Work/Creation/Broadcast/Performance: BA FA 02 - Financial Accounting and Reporting II | Accounting for Partnership and Corporation for Non-accounting Students
Date of Creation/Broadcast/Performance (YYYY/MM/DD): 2024/05/27
ISBN/ISSN/ISRC/ISWC/ISAN (if applicable): ____
CLASSIFICATION OF THE WORK: A

DISCLAIMERS (Are you disclaiming authorship of any portion/element of the submitted work?):
☐ NONE (All portion/elements were created by the author/s)
☑ YES (Indicate elements/parts of the work which you did not create. Check all that apply):
☐ Text ☐ Photographs ☐ Previously published/ pre-existing work
☐ Script ☐ Choreographic work ☐ Audiovisual work
☐ Architectural work ☑ Public domain works ☐ Musical Composition
☐ Sound recording ☐ Lyrics ☐ Drawings ☐ Artwork (2 or 3 Dimensional)
☐ Source Code
☐ Others (specify): ____

Place of Creation/Broadcast/Performance (City & Country): Kabacan, Philippines

AUTHORSHIP CLAIM (Check all that apply for the classification of this work. See definition at the back):
☑ Text ☐ Sound recording ☐ Choreographic work ☐ Musical Composition
☐ Script ☐ Source Code ☐ Lyrics ☐ Audiovisual work
☐ Architectural work ☐ Photographs ☐ Drawings ☐ Artwork (2 or 3 Dimensional)
☑ Selection, arrangement, coordination of the work's elements
☐ Others (specify): ____

For the following questions, kindly put a checkmark (✓) in the applicable box. If you answered YES, kindly indicate the needed information in the space provided.

Is the author/creator/performer deceased? ☑ No ☐ Yes Date of Death (YYYY/MM/DD): ____ With co-author/s? ☑ No ☐ Yes (For more than one author, use additional BCRR FORM 2025-2 as needed)

Is the work published? ☑ No ☐ Yes Name of Publisher: ____ ISBN No.: ____
Date of First Publication (YYYY/MM/DD): ____ Country of First Publication: ____

Is the work a derivative work? ☑ No ☐ Yes Name of the original work: ____ Type of Derivative Work (Choose from the list at the back): ____

Is the work derived from an indigenous knowledge, system, and practice (IKSP)? ☑ No ☐ Yes (Indicate Name of IKSP Source/Indigenous Community): ____

Was generative artificial intelligence (AI) used in making the work? ☑ No ☐ Yes
(Indicate AI program and describe extent of AI use): ____
For Class N Applications, indicate the programming language(s) used: ____

For recordation of copyright assignment, exclusive license, and mortgage agreement applications, indicate:
Copyright Certificate Number: ____ Certificate Issuance Date (YYYY/MM/DD): ____ Issued by: ☐ IPOPHL ☐ NLP ☐ Others (specify): ____

1. I declare that I am duly authorized to file this copyright registration/recordation application for and in behalf of all the copyright owner/s.
2. I/We agree and give consent to the publication of my/our contact details, to be contacted, and to receive technical advice from IPOPHL staff to discuss rights and permissions for the licensing/ commercialization of my/our registered work.
3. I/We is/are requesting, authorizing, and is/are giving my/our consent to the enrollment, posting of images/previews of the registered work in IPOPHL's website, IP Depot, or on its authorized partners' platform for the licensing, or commercialization of our work.
4. I/We understand that I/We have the option to terminate said authority conferred upon IPOPHL upon written notice to the latter within 60 days upon posting of my IP asset. Likewise, I/We agree that IPOPHL has the right to terminate the posting of my/our work in the IP Depot for reasons that IPOPHL might deem detrimental to its interests or otherwise prejudicial to the objectives of the IP depot platform.
5. I/We agree to hold IPOPHL and its authorized partner/s harmless from any infringement and/or cancellation, or from any liability arising from the posting of the registered work in the IP Depot, IPOPHL or authorized partner's website or platform.

☑ YES, I/We Agree ☐ NO, I/We Disagree

Documents submitted:
☑ Copy of the Work ☐ SEC or DTI Registration Certificate ☐ Appointment/Designation/Authorization Letter ☐ Board Resolution/Secretary's Certificate
☑ ID Card ☐ Special Power of Attorney (SPA) ☐ Contract/agreement (for commissioned works) ☑ Deed of Assignment/Exclusive License/Mortgage Agreement
☐ Copyright Certificate ☐ Others: ____

IPOPHL DATA PRIVACY STATEMENT AS PER R.A. 10173 (DATA PRIVACY ACT OF 2012) AND SIGNATURE

By ticking "I/WE AGREE" and affixing my signature on this form, I/We understand that I/We are giving consent to the collection, storage, sharing, publishing, and other necessary processing of the personal information contained in this application, freely and voluntarily, to the Intellectual Property Office of the Philippines (IPOPHL) and its partners, in the exercise of its mandate as the lead government agency for the protection of IP rights and in compliance with the provisions of RA 10173, also known as, the Data Privacy Act of 2012.

☑ I/WE AGREE ☐ I/WE DISAGREE

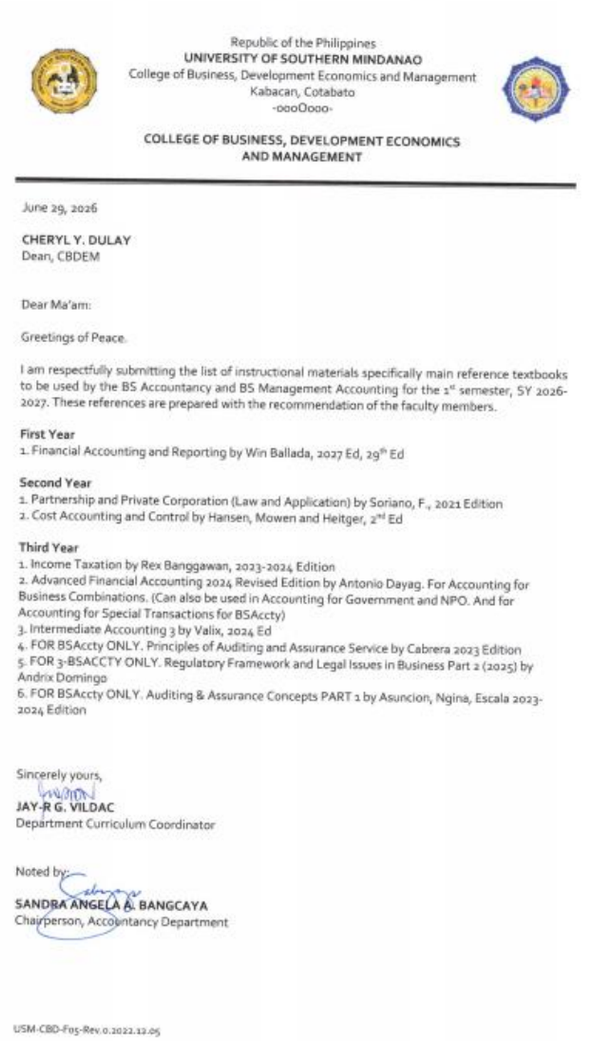
I/We declare that all the information provided above and in all the requirements submitted are true and correct to the best of my/our knowledge.

SANDRA ANGELA A. BANGCAYA 07/01/2026
APPLICANT'S SIGNATURE OVER PRINTED NAME AND DATE

Page 2 of 3

Application confirmation email of BA FA 02

Instructional materials used by the program from national and international authors are copyrighted.



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 1st 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

Sample list of IMs to be used submitted to the college dean.