I.2. Evaluation tools/instruments are reviewed and revised periodically.

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

Course #:	AEC21	Course Description:	Accounting for Business Combinations
Semester:	1st Semester	School Year:	2025-2026
Exam Term:	☐Long Exam	☑Midterm Exam	☐Final Exam
Nature of Course:	☐General Course	☑Professional Course	☐Specialized Course

ITEM	Difficulty Index	Description
1.	0.78	Easy Item
2.	0.65	Easy Item
3.	0.72	Easy Item
4.	0.10	Very Difficult Item
5.	0.72	Easy Item
6.	0.16	Very Difficult Item
7.	0.49	Moderately Difficult Item
8.	0.73	Easy Item
9.	0.49	Moderately Difficult Item
10.	0.12	Very Difficult Item
11.	0.24	Difficult Item
12.	0.69	Easy Item
13.	0.00	Very Difficult Item
14.	0.60	Moderately Difficult Item
15.	0.20	Very Difficult Item
16.	0.87	Very Easy Item
17.	0.29	Difficult Item
18.	0.19	Very Difficult Item
19.	0.58	Moderately Difficult Item
20.	0.24	Moderately Difficult Item
21.	0.65	Easy Item
22.	0.76	Easy Item
23.	0.76	Easy Item
24.	0.49	Moderately Difficult Item
25.	0.46	Moderately Difficult Item
26.	0.43	Moderately Difficult Item
27.	0.64	Easy Item
28.	0.00	Very Difficult Item
29.	0.51	Moderately Difficult Item
30.	0.75	Easy Item
31.	0.87	Very Easy Item
32.	0.94	Very Easy Item
33.	0.05	Very Difficult Item
34.	0.00	Very Difficult Item
35.	0.70	Easy Item
36.	0.58	Moderately Difficult Item
37.	0.71	Easy Item
38.	0.35	Easy Item
39.	0.75	Easy Item
40.	0.61	Easy Item
41.	0.86	Very Easy Item
42.	0.47	Moderately Difficult Item
43.	0.19	Very Difficult Item
44.	0.87	Very Easy Item
45.	0.76	Easy Item
46.	0.46	Moderately Difficult Item
47.	0.12	Very Difficult Item
48.	0.72	Easy Item
49.	0.41	Moderately Difficult Item
50.	0.22	Difficult Item

Legend:

Formula: P=R/T

[where: **R** = total number of students who answered the item correctly, **T** = total number of students who took the examination]

Level of Difficulty of an Item Analysis:	
Index Range	**Difficulty Level**
0-0.20	Very Difficult Item
0.21-0.40	Difficult Item
0.41-0.60	Moderately Difficult Item
0.61-0.80	Easy Item
0.81-above	Very Easy Item

Prepared and submitted by:	ALLEN SHANE C. GARCIA SIGNATURE OVER PRINTED NAME (Faculty)	Approved by:	SANDRA ANGELA A. BANGCAYA SIGNATURE OVER PRINTED NAME (Immediate Supervisor)
Date:	Oct. 16, 2025	Date:	Oct. 16, 2025

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Item Analysis used to review evaluation tools

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

Course #:	AEC13	Course Description:	Intermediate Accounting 1
Semester:	1st Semester	School Year:	2025-2026
Exam Term:	☐Long Exam	☑Midterm Exam	☐Final Exam
Nature of Course:	☐General Course	☑Professional Course	☐Specialized Course

ITEM	Difficulty Index	Description
1.	0.61	Easy Item
2.	0.66	Easy Item
3.	0.34	Difficult Item
4.	0.54	Moderately Difficult Item
5.	0.27	Difficult Item
6.	0.46	Moderately Difficult Item
7.	0.41	Moderately Difficult Item
8.	0.61	Easy Item
9.	0.54	Moderately Difficult Item
10.	0.44	Moderately Difficult Item
11.	0.17	Very Difficult Item
12.	0.05	Very Difficult Item
13.	0.63	Easy Item
14.	0.41	Moderately Difficult Item
15.	0.61	Easy Item
16.	0.44	Moderately Difficult Item
17.	0.17	Very Difficult Item
18.	0.61	Easy Item
19.	0.65	Easy Item
20.	0.41	Moderately Difficult Item
21.	0.02	Very Difficult Item
22.	0.76	Easy Item
23.	0.71	Easy Item
24.	0.46	Moderately Difficult Item
25.	0.69	Easy Item
26.	0.93	Very Easy Item
27.	0.80	Very Easy Item
28.	0.54	Moderately Difficult Item
29.	0.17	Very Difficult Item
30.	0.34	Difficult Item
31.	0.07	Very Difficult Item
32.	0.00	Very Difficult Item
33.	0.59	Moderately Difficult Item
34.	0.24	Difficult Item
35.	0.67	Easy Item
36.	0.61	Easy Item
37.	0.24	Difficult Item
38.	0.20	Very Difficult Item
39.	0.24	Difficult Item
40.	0.22	Difficult Item
41.	0.22	Difficult Item
42.	0.05	Very Difficult Item
43.	0.20	Very Difficult Item
44.	0.22	Difficult Item
45.	0.27	Difficult Item
46.	0.41	Moderately Difficult Item
47.	0.32	Difficult Item
48.	0.34	Difficult Item
49.	0.41	Moderately Difficult Item
50.	0.22	Difficult Item

Legend:

Formula: P=R/T

[where: **R** = total number of students who answered the item correctly, **T** = total number of students who took the examination]

Level of Difficulty of an Item Analysis:	
Index Range	**Difficulty Level**
0-0.20	Very Difficult Item
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0.61-0.80	Easy Item
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Prepared and submitted by:	ALLEN SHANE C. GARCIA SIGNATURE OVER PRINTED NAME (Faculty)	Approved by:	SANDRA ANGELA A. BANGCAYA SIGNATURE OVER PRINTED NAME (Immediate Supervisor)
Date:	Oct. 16, 2025	Date:	Oct. 14, 2025

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Item Analysis used to review evaluation tools



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

Course #:	AEC13	Course Description:	Intermediate Accounting 1
Semester:	1st Semester	School Year:	2025-2026
Exam Term:	☐Long Exam	☐Midterm Exam	☑Final Exam
Nature of Course:	☐General Course	☑Professional Course	☐Specialized Course

ITEM	Difficulty Index	Description
1.	0.81	Very Easy Item
2.	0.66	Easy Item
3.	0.61	Easy Item
4.	0.57	Moderately Difficult Item
5.	0.56	Moderately Difficult Item
6.	0.40	Difficult Item
7.	0.39	Difficult Item
8.	0.62	Easy Item
9.	0.53	Moderately Difficult Item
10.	0.40	Difficult Item
11.	0.20	Very Difficult Item
12.	0.21	Difficult Item
13.	0.63	Easy Item
14.	0.43	Moderately Difficult Item
15.	0.63	Easy Item
16.	0.44	Moderately Difficult Item
17.	0.42	Moderately Difficult Item
18.	0.61	Easy Item
19.	0.65	Easy Item
20.	0.20	Very Difficult Item
21.	0.05	Very Difficult Item
22.	0.77	Easy Item
23.	0.74	Easy Item
24.	0.39	Difficult Item
25.	0.78	Easy Item
26.	0.80	Easy Item
27.	0.81	Very Easy Item
28.	0.15	Very Difficult Item
29.	0.17	Very Difficult Item
30.	0.36	Difficult Item
31.	0.08	Very Difficult Item

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UNIVERSITY OF SOUTHERN MINDANAO
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ITEM ANALYSIS

32.	0.43	Moderately Difficult Item
33.	0.40	Difficult Item
34.	0.18	Very Difficult Item
35.	0.23	Difficult Item
36.	0.64	Easy Item
37.	0.62	Easy Item
38.	0.19	Very Difficult Item
39.	0.43	Moderately Difficult Item
40.	0.22	Difficult Item
41.	0.23	Difficult Item
42.	0.15	Very Difficult Item
43.	0.16	Very Difficult Item
44.	0.42	Moderately Difficult Item
45.	0.54	Moderately Difficult Item
46.	0.41	Moderately Difficult Item
47.	0.36	Difficult Item
48.	0.44	Moderately Difficult Item
49.	0.37	Difficult Item
50.	0.47	Moderately Difficult Item
51.	0.68	Easy Item
52.	0.82	Very Easy Item
53.	0.70	Easy Item
54.	0.74	Easy Item
55.	0.79	Easy Item

Legend:

Formula: P=R/T

[where: **R** = total number of students who answered the item correctly, **T** = total number of students who took the examination]

Level of Difficulty of an Item Analysis:	
Index Range	**Difficulty Level**
0-0.20	Very Difficult Item
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UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

0.81-above	Very Easy Item

Prepared and submitted by:	ALLEN SHANE C. GARCIA SIGNATURE OVER PRINTED NAME (Faculty)	Approved by:	SANDRA ANGELA A. BANGOAYA SIGNATURE OVER PRINTED NAME (Immediate Supervisor)
Date:	December 11, 2025	Date:	December 11, 2025

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Item Analysis used to review evaluation tools