OUTCOMES

O.1. Learning is efficiently and effectively managed.

Student learning is efficiently and effectively managed thought the preparation if syllabus, monitoring of delivery of instruction, conduct of assessment, recording of student performance and evaluation of faculty members.

1. Preparation of Course Syllabi
   - Outcomes-Based Alignment: All course syllabi strictly adhere to a standardized ISO Outcomes-Based Teaching and Learning (OBTL) format. This format maps Intended Learning Outcomes (ILOs) and Course Outcomes (COs) directly to Program Outcomes (POs), Program Educational Objectives (PEOs), and USM's VMGO.

   - Periodic Revision Requirements: Syllabi undergo mandatory review and enhancement every two years (or as needed) to integrate updated accounting standards and regulatory directives. Each syllabus includes print and electronic references published within the last ten (10) years.

   - Distribution & Document Control: Approved master syllabi are watermarked, assigned a document control code, enrolled in the Master List of Syllabi, distributed to students at the start of the term (with signed student acknowledgment receipts), and archived in digital repositories

UNIVERSITY OF SOUTHERN MINDANAO				
Course Syllabus for Financial Management				
Course Number	AEC 19	Rev. No.	4	Page 1 of 15

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
January 20, 2025	4	PARTIAL	Revised course number, course evaluation, course evaluation and classroom policies.	3-15	SANDRA ANGELA A. BANGCAYA
February 12, 2024	3	PARTIAL	Revised the COs and course content. Revised teaching and learning activities, learning materials, assessment tasks, and classroom policies for face-to-face learning mode.	5-15	SANDRA ANGELA A. BANGCAYA
January 16, 2023	2	PARTIAL	Revised the teaching and learning activities, time frame, and classroom policies	5-14	SANDRA ANGELA A. BANGCAYA
January 31, 2022	1	PARTIAL	Revised the course topics and time frame	5-14	SHEREEN MAE P. VILLARUZ
January 15, 2021	0	ALL	Newly established in accordance to the Quality Management System Requirements	ALL	SHEREEN MAE P. VILLARUZ, SANDRA ANGELA A. BANGCAYA

INSTITUTIONAL POLICIES

UNCONTROLLED

Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
SANDRA ANGELA A. BANGCAYA Faculty	RHENALIE N. BELLO College Curriculum Coordinator	JAY-R G. VILDAC Subject Expert	IRVING T. FAJARITO, JR. Dean	MARCOS F. MONDERIN Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2025.01.13 COPY
Date: 2024. 12. 10	Date: 2024. 12. 17	Date: 2024. 12. 23	Date: 2025. 01. 03	Date: 2025. 01. 09	

MASTER COPY

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Only documents with standard signatories of USM are considered official.

Sample syllabus

2. Monitoring of Delivery of Instruction

- Standardized Instructional Delivery Protocols

  Face-to-face instruction is executed pursuant to ISO Procedure USM-EDU-016 (Procedure for Delivery of Instruction), which regulates lesson preparation, classroom management, attendance tracking, and instructional material utilization

- Systematic Classroom Observation

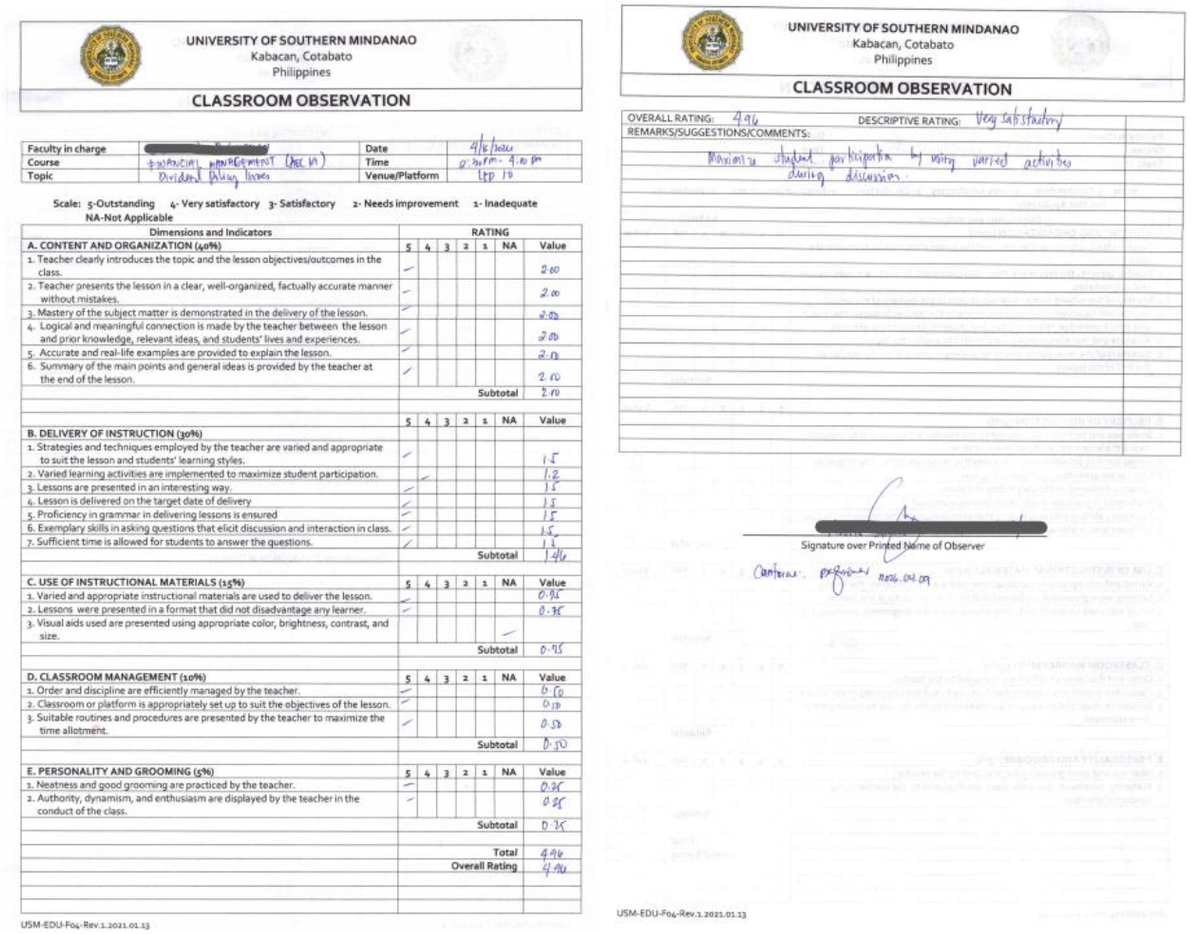
  Under ISO Procedure USM-EDU-002 (Procedure for Classroom Observation), Department Chairpersons and College Deans conduct scheduled classroom visits—once per semester for permanent faculty and twice per semester for Contract of Service (COS) faculty. Observations are followed by immediate post-observation feedback conferences to refine teaching methodologies.

- Monitoring of Online & Alternative Delivery

  Online learning sessions hosted on the university's Virtual Learning Environment (VLE) are monitored under Work Instruction USM-WRI-020 via automated VLE daily log extractions conducted by the UICTO and ODI.

- Attendance & Recovery Protocols

  Student attendance is monitored under Article 192 of the USM Code, where unexcused absences reaching 20% or more result in a failing grade (5.00). Missed class contact hours are recovered using the official Make-Up Class Procedure (USM-DIO-004), requiring class consensus and administrative approval.



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

CLASSROOM OBSERVATION

Faculty in charge	[redacted]	Date	4/6/2026
Course	Taxation Management (BSEM)	Time	2:30PM - 4:00 PM
Topic	Dividend Taxing Laws	Venue/Platform	App 10

Scale: 5-Outstanding 4- Very satisfactory 3- Satisfactory 2- Needs improvement 1- Inadequate
NA-Not Applicable

Dimensions and Indicators	RATING						
A. CONTENT AND ORGANIZATION (40%)	5	4	3	2	1	NA	Value
1. Teacher clearly introduces the topic and the lesson objectives/outcomes in the class.	✓						2.00
2. Teacher presents the lesson in a clear, well-organized, factually accurate manner without mistakes.	✓						2.00
3. Mastery of the subject matter is demonstrated in the delivery of the lesson.	✓						2.00
4. Logical and meaningful connection is made by the teacher between the lesson and prior knowledge, relevant ideas, and students' lives and experiences.	✓						2.00
5. Accurate and real-life examples are provided to explain the lesson.	✓						2.00
6. Summary of the main points and general ideas is provided by the teacher at the end of the lesson.	✓						2.00
						Subtotal	2.00
	5	4	3	2	1	NA	Value
B. DELIVERY OF INSTRUCTION (30%)							
1. Strategies and techniques employed by the teacher are varied and appropriate to suit the lesson and students' learning styles.	✓						1.5
2. Varied learning activities are implemented to maximize student participation.		✓					1.2
3. Lessons are presented in an interesting way.	✓						1.5
4. Lesson is delivered on the target date of delivery	✓						1.5
5. Proficiency in grammar in delivering lessons is ensured	✓						1.5
6. Exemplary skills in asking questions that elicit discussion and interaction in class.	✓						1.5
7. Sufficient time is allowed for students to answer the questions.	✓						1.2
						Subtotal	1.46
C. USE OF INSTRUCTIONAL MATERIALS (15%)	5	4	3	2	1	NA	Value
1. Varied and appropriate instructional materials are used to deliver the lesson.	✓						0.75
2. Lessons were presented in a format that did not disadvantage any learner.	✓						0.75
3. Visual aids used are presented using appropriate color, brightness, contrast, and size.						✓	
						Subtotal	0.75
D. CLASSROOM MANAGEMENT (10%)	5	4	3	2	1	NA	Value
1. Order and discipline are efficiently managed by the teacher.	✓						0.50
2. Classroom or platform is appropriately set up to suit the objectives of the lesson.	✓						0.50
3. Suitable routines and procedures are presented by the teacher to maximize the time allotment.	✓						0.50
						Subtotal	0.50
E. PERSONALITY AND GROOMING (5%)	5	4	3	2	1	NA	Value
1. Neatness and good grooming are practiced by the teacher.	✓						0.25
2. Authority, dynamism, and enthusiasm are displayed by the teacher in the conduct of the class.	✓						0.25
						Subtotal	0.25
						Total	4.96
						Overall Rating	4.96

USM-EDU-F04-Rev.1.2021.01.13

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

CLASSROOM OBSERVATION

OVERALL RATING: 4.96 DESCRIPTIVE RATING: Very Satisfactory
REMARKS/SUGGESTIONS/COMMENTS:
Maximize student participation by using varied activities during discussion.

[redacted]
Signature over Printed Name of Observer

Cantanas. 04/06/2026

USM-EDU-F04-Rev.1.2021.01.13

Sample class observation 2nd semester, 2025-2026.

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

MONITORING OF DELIVERY OF INSTRUCTION

Course Title	Accounting for Business Combinations			Semester/Academic Year	1st Semester 2025-2026		
Course Number	AEC 21	Faculty in charge	Dr. Allen Shane C. Garcia, CPA	Room Number	LED 12	Day/Time	MW: 8:00AM - 10:30AM

Time Frame	Topics	CO Addressed	Target week/date	Delivery monitoring (Actual date)	Remarks
1	Class Orientation		August 4-8, 2025	August 4, 2025	Gave class orientation during the first day of class
1-2	Business Combination-Statutory Merger and Statutory Consolidation	CO1, CO2	August 4-15, 2025	August 4, 6, 11, 13 2025	Discussed and delivered topics on time, gave assessment to students
3-4	Separate and Consolidated Financial Statement at the Date of Acquisition	CO3	August 18-29, 2025	August 18, 20, 25 and 27, 2025	Discussed and delivered topics on time
5-6	Separate and Consolidated Financial Statements-Subsequent to Date of Acquisition	CO1, CO2, CO3	Sep. 1-12, 2025	~~August~~ Sept 3, 8, 10, 2025	Discussed and delivered topics on time; gave assessments to students
7-8	Elimination of Unrealized Profit Intercompany Sales of Inventory	CO1, CO4	Sep. 15-26, 2025	Sept. 15, 17, 22, 24, 2025	Discussed and delivered topics on time; Gave assessments to students
9	**MIDTERM EXAMINATION**		Sept. 29 - Oct 3, 2025	Oct. ~~6~~ 9-10, 2025	The midterm schedule was set in the 10th week because of PANAKLAAN activity; administered midterm examinatio
10	Elimination of Unrealized Gains or Losses on Intercompany Sales of Property and Equipment	CO1, CO2, CO3	Oct. 6 - 10, 2025	Oct. 13, 2025	Discussed topics and double time to cope up delay
11	Foreign Currency Transactions	CO1, CO2, CO3	Oct 13 - 17, 2025	Oct. 15, 2025	Discussed topics and double time to cope up delay

USM-EDU-Fo6-Rev.1.2020.02.18

Sample Monitoring of Delivery of Instruction Form

3. Conduct of Assessment

- TOS-Designed Summative Examinations

  Major examinations (Midterms and Finals) are constructed pursuant to ISO Procedure USM-EDU-008 (Evaluating Learning Outcomes and Test Construction) using a standardized Table of Specifications (TOS - ISO Form USM-EDU-F25). The TOS maps item weights and cognitive taxonomy levels (from Remembering to Creating) to course outcomes and board examination competencies.

- Quantitative Item Analysis

  Multiple-choice summative test items undergo post-examination quantitative evaluation using the Item Analysis Form (USM-EDU-F30) to measure difficulty degree and discriminating power, calibrating item validity for future question banks.

- Multi-Faceted Assessment Tools

  Learning is evaluated through a combination of paper-and-pencil tests, oral research defenses (Management Accounting Research), business feasibility portfolios (Strategic Business Analysis), practical accounting software simulations (Accounting Information System), Microsoft Excel payroll modeling, and term papers evaluated using objective scoring rubrics.

Evaluation measures used in each subject area.

Evaluation Measure	Subject Area
Formative Tests (Quizzes, unit tests, short assignments, recitations, and board work)	Financial Accounting, Management Accounting, Financial Management, Taxation, Law, General Education
Summative Examinations (Midterm and Final Exams)	Financial Accounting, Management Accounting, Financial Management, Taxation, Law, General Education
Problem-Solving Drills & Board Work	Financial Accounting, Management Accounting, Financial Management, Taxation
Practical Examinations & Software Skills Demonstrations	Accounting Information Systems, IT Application Tools in Business, Physical Education
Case Analyses & Strategic Business Studies	Financial Accounting, Management Accounting, Financial Management, Valuation Methods, Corporate Governance
Performance Tasks & Practical Presentations	General Education, Physical Education, Innovation and Strategy Formulation
Oral Research Defenses & Panel Examinations	Research Writing (Introduction to Accounting Research & Management Accounting Research)

Practicum & Experiential Evaluation	Management Accounting Internship (400-Hour Off-Campus OJT)
Group / Individual Capstone Projects & Feasibility Studies	Financial Management, Strategic Business Analysis, Sustainability and Strategic Audit, Operations Management
Portfolios & Rubric-Based Integrated Assessments	Feasibility Studies, Management Accounting Research, Internship, NSTP
Co-Curricular Academic Leagues & Class Quiz Bowls	Financial Accounting, Cost Accounting, Financial Management, Management Accounting

4. Recording of Student Performance

- Standardized Outcomes-Based Grading System

  Under ISO Procedure USM-EDU-005 (Assessment of Academic Performance and Submission of Grades), student performance is computed on a uniform numerical scale ranging from 1.00 (Excellent) to 3.00 (Passed), with 5.00 indicating failure [88–89, 102, 159–160]. Special grade notations include INC (Incomplete), Drp (Dropped), and IP (In Progress).

- Statistical Score Distribution Analysis

  Instructors evaluate result of assessments using the Item Analysis.

- Rapid Return of Corrected Assessments: Instructors check and return corrected major exam papers and assessment tasks to students within two (2) weeks post-administration, documented via signed student acknowledgment receipts.

- Early Academic Interventions: Peer tutoring (Project Aralkada) of the JPIA-USM Chapter.

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

USM-EDU-F30-Rev.1.2021.06.10

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

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]

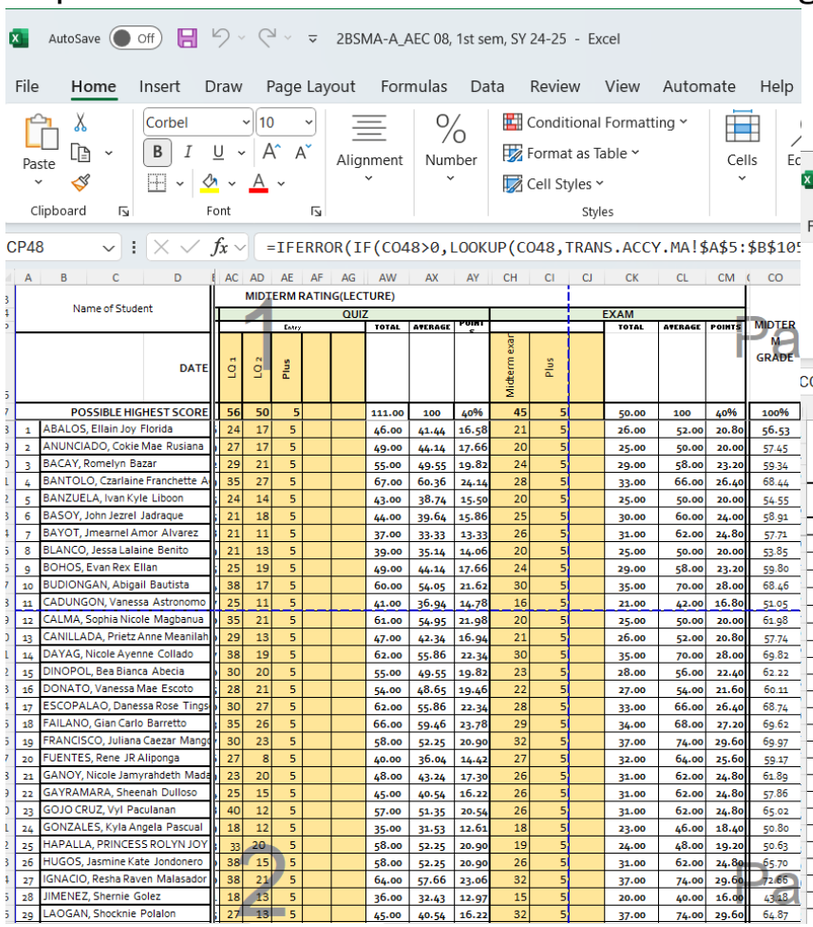
Level of Difficulty of an Item Analysis:	
Index Range	**Difficulty Level**
0-0.20	Very Difficult Item
0.21-0.40	Difficult Item
0.41-0.60	Moderately Difficult Item
0.61-0.80	Easy Item
0.81-above	Very Easy Item

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

USM-EDU-F30-Rev.1.2021.06.10

Sample Item Analysis Form

Sample class record of AEC 08: Cost Accounting.



AutoSave Off — 2BSMA-A_AEC 08, 1st sem, SY 24-25 - Excel

File Home Insert Draw Page Layout Formulas Data Review View Automate Help

Paste Clipboard Corbel 10 Font Alignment Number Conditional Formatting Format as Table Cell Styles Styles Cells

CP48 =IFERROR(IF(CO48>0,LOOKUP(CO48,TRANS.ACCY.MA!$A$5:$B$105

| | Name of Student | MIDTERM RATING(LECTURE) | | |

Sample class record of AEC 09: Strategic Cost Management

USM
University of Southern Mindanao

Instructor:	ALLEN SHANE C. GARCIA
Course and Sec	2/BSMA/B
Sem/Academic	2nd sem/ SY 2024-2025
Course Code:	AEC 09
Course Title:	STRATEGIC COST MANA
Day:	
Time:	Lec / Lab

USM CLASS RECORD
MIDTERM
LECTURE

MIDTERM RATING(LECTURE)

	Name of Student / DATE	Class Part Entry: SW1(CVP)	Assignment (sales mix)	Pre-test 2	Assignment 2	Participation	Attendance	TOTAL	AVERAGE	POINTS	QUIZ Entry: LQ 1	LQ 2	LQ 3	LQ4	TOTAL	AVERAGE	POINTS	Midterm Exa
	POSSIBLE HIGHEST SCORE	22	20	10	15	20	20	107	100	20%	49	53	50	37	189.00	100	40%	65
1	ADTUGAN, Rohana Edza	8	20	10	15	20	20	93.00	86.92	17.38	38	38.5	38.5	27.5	142.00	75.13	30.05	42
2	ANUNCIADO, Cokie Mae Rusiana	22	20	9	15	20	20	106.00	99.07	19.81	27	27	33.0	16.5	103.50	54.76	21.90	37
3	BAYOT, Jmearnel Amor Alvarez	22	20	9	15	20	20	106.00	99.07	19.81	14	31.5	32.0	26	103.00	54.50	21.80	34
4	BIBAT, CZEARISH GENELLE Guiller	22	20	9	15	20	20	106.00	99.07	19.81	31	38	31.5	23.5	123.50	65.34	26.14	36
5	BUDIONGAN, Abigail Bautista	22	20	10	15	20	20	107.00	100.00	20.00	32	41.5	32.5	26	131.50	69.58	27.83	37
6	CALMA, Sophia Nicole Magbanua	8	20	10	15	20	20	93.00	86.92	17.38	44	42.5	30.5	27	143.50	75.93	30.37	49
7	CANILLADA, Prietz Anne Meanilah	22	20	10	15	20	20	107.00	100.00	20.00	36	31.5	34.5	29	131.00	69.31	27.72	49
8	CENTINO, Angelica Rose Baluyot	22	18	10	15	20	20	105.00	98.13	19.63	24	44.5	37.0	28	133.50	70.63	28.25	40
9	DALAWIS, Jovelyn Lacia	17	20	10	15	20	19	101.00	94.39	18.88	33	45.5	29.0	23	130.00	68.78	27.51	30
10	DAQUIPIL, Phoebe Kate Gemota	22	20	10	15	20	20	107.00	100.00	20.00	22	45	36.0	28	131.00	69.31	27.72	45
11	DONATO, Vanessa Mae Escoto	22	20	10	15	20	20	107.00	100.00	20.00	31	41.5	26.0	24.5	122.50	64.81	25.92	37
12	ESCOPALAO, Danessa Rose Tingso	22	18	10	15	20	20	105.00	98.13	19.63	34	44	36.5	31.5	146.00	77.25	30.90	38
13	FUENTES, Rene JR Aliponga	22	20	10	15	20	20	107.00	100.00	20.00	27	34.5	35.0	24	120.50	63.76	25.50	47

USM-EDU-F24-Rev.1.2021.06.04

University of Southern Mindanao

Instructor:	ALLEN SHANE C. GARCIA
Course and Section:	2/BSMA/B
Sem/Academic Year:	2nd sem/ SY 2024-202
Course Code:	AEC 09
Course Title:	STRATEGIC COST MA
Day:	TTH
Time:	4:00PM-5:30

LEC LAB

USM CLASS RECORD
FINAL TERM
LECTURE

FINAL TERM RATING(LECTURE)

Name of Student / DATE	Class part: Entry (Group Activity; Ass (solving); Performance; Attendance; Participation; reporting; ARC)	TOTAL	AVERAGE	POINTS	QUIZ: Entry (LQ1; LQ2; LQ3)	TOTAL	AVERAGE	POINTS	FINAL EXAM: Entry (Final Exam)	TOTAL	AVERAG	POINTS	FINAL GRADE	
POSSIBLE HIGHEST SCORE	15 30 25 20 20 20	130	100	20%	70 75 66	211	100	40%	75	75	100	40%	100%	
1 ADTUGAN, Rohana Edza	10 30 25 20 20 20	125.00	96.15	19.23	52 38.5 44	134.50	63.74	25.50	56	56.00	74.67	29.87	74.59	2.50
2 ANUNCIADO, Cokie Mae Rusiana	10 30 25 20 20 20	125.00	96.15	19.23	40 47 46	133.00	63.03	25.21	64	64.00	85.33	34.13	78.57	2.25
3 BAYOT, Jmearnel Amor Alvarez	10 28 25 20 20 20	123.00	94.62	18.92	45 53.5 50	148.50	70.38	28.15	63	63.00	84.00	33.60	80.68	2.00
4 BIBAT, CZEARISH GENELLE Guillermo	10 30 15 19 19 20	98.00	75.38	15.08	44.5 42.5 46	133.00	63.03	25.21	43	43.00	57.33	22.93	63.22	3.00
5 BUDIONGAN, Abigail Bautista	10 30 25 20 20 20	125.00	96.15	19.23	46.5 56.5 46	149.00	70.62	28.25	43	43.00	57.33	22.93	70.41	2.50
6 CALMA, Sophia Nicole Magbanua	10 24 25 20 20 20	119.00	91.54	18.31	52 53 50	155.00	73.46	29.38	54	54.00	72.00	28.80	76.49	2.25
7 CANILLADA, Prietz Anne Meanilah Migue	10 30 25 20 20 20	125.00	96.15	19.23	51 41 51	143.00	67.77	27.11	58	58.00	77.33	30.93	77.27	2.25
8 CENTINO, Angelica Rose Baluyot	10 30 25 20 20 20	125.00	96.15	19.23	52 57 48	157.00	74.41	29.76	64	64.00	85.33	34.13	83.13	2.00
9 DALAWIS, Jovelyn Lacia	10 15 19 19 20	93.00	71.54	14.31	42 59 44	145.00	68.72	27.49	45	45.00	60.00	24.00	65.80	2.75
10 DAQUIPIL, Phoebe Kate Gemota	10 30 25 20 20 20	125.00	96.15	19.23	52.5 51.5 57	161.00	76.30	30.52	52	52.00	69.33	27.73	77.48	2.25
11 DONATO, Vanessa Mae Escoto	10 24 25 20 20 20	119.00	91.54	18.31	47 42.5 55	144.50	68.48	27.39	48	48.00	64.00	25.60	71.30	2.50
12 ESCOPALAO, Danessa Rose Tingson	10 30 25 20 20 20	125.00	96.15	19.23	42.5 52 43	137.50	65.17	26.07	63	63.00	84.00	33.60	78.90	2.25
13 FUENTES, Rene JR Aliponga	10 30 25 20 20 20	125.00	96.15	19.23	52 59.5 57	168.50	79.86	31.94	57	57.00	76.00	30.40	81.57	2.00
14 GALLIBOT, Kinny Rose Blasquez	10 28 25 20 20 20	123.00	94.62	18.92	54.5 64 50	168.50	79.86	31.94	63	63.00	84.00	33.60	84.47	2.00
15 HAPALLA, PRINCESS ROLYN JOY Calimpon	10 24 25 20 20 20	119.00	91.54	18.31	51.5 61.5 48	161.00	76.30	30.52	50	50.00	66.67	26.67	75.50	2.25
16 IGNACIO, Resha Raven Malasador	10 30 25 20 20 20	125.00	96.15	19.23	57 67 48	172.00	81.52	32.61	61	61.00	81.33	32.53	84.37	2.00
17 JENOTAN, Kent Angulo	10 30 25 20 20 20 10	135.00	103.85	20.77	48 47.5 53	148.50	70.38	28.15	56	56.00	74.67	29.87	78.79	2.25
18 KARNAIN, Hamdan Denga	10 30 25 20 20 20 10	135.00	103.85	20.77	48 57.5 55	160.50	76.07	30.43	59	59.00	78.67	31.47	82.67	2.00
19 LIBRE, ELLA Talha	10 30 25 20 20 20	125.00	96.15	19.23	48 30.5 39	117.50	55.69	22.28	50	50.00	66.67	26.67	68.17	2.75
20 MADALOGDOG, Jan Jelven Borra	10 30 20 19 19 20 10	128.00	98.46	19.69	30 31 50	111.00	52.61	21.04	57	57.00	76.00	30.40	71.14	2.50
21 MADJILON, Audrie Abdelbari Haron	10 30 25 19 19 20 10	133.00	102.31	20.46	57 65 51	173.00	81.99	32.80	66	66.00	88.00	35.20	88.46	1.75
22 MAGUATE, John Mckinley Zambales	10 30 25 20 20 20 10	135.00	103.85	20.77	52.5 53.5 50	156.00	73.93	29.57	56	56.00	74.67	29.87	80.21	2.00
23 NIMER, Carl James Abrio	10 30 25 20 20 20 10	135.00	103.85	20.77	49 44 50	143.00	67.77	27.11	58	58.00	77.33	30.93	78.81	2.25
24 NIMUAN, JELAMIE Tormis	10 30 25 19 19 20	123.00	94.62	18.92	39.5 44.5 41	125.00	59.24	23.70	40	40.00	53.33	21.33	63.95	3.00
25 PAGOTAISIDRO, Limuel Abellera	10 30 25 20 20 20	125.00	96.15	19.23	55 45.5 50	150.50	71.33	28.53	60	60.00	80.00	32.00	79.76	2.25
26 PAJARILLO, KYLA MARIE Soriano	10 30 15 19 19 20	98.00	75.38	15.08	50 30.5 47	127.50	60.43	24.17	50	50.00	66.67	26.67	65.92	2.75
27 PALMES, Alex Marguerite Carcillar	10 28 25 20 20 20	123.00	94.62	18.92	50 60.5 50	160.50	76.07	30.43	63	63.00	84.00	33.60	82.95	2.00
28 PANDULO, ALEAHNOR Dandua	10 30 25 20 20 20	125.00	96.15	19.23	46 39 44	129.00	61.14	24.46	59	59.00	78.67	31.47	75.15	2.25
29 SALI, Rickie Haze Tanaid	10 30 25 20 20 20	125.00	96.15	19.23	49 52 57	158.00	74.88	29.95	67	67.00	89.33	35.73	84.91	2.00
30 SOLOMON, Carl Diedrick Bayon-on	10 30 25 20 20 20 10	135.00	103.85	20.77	54 28.5 49	131.50	62.32	24.93	53	53.00	70.67	28.27	73.97	2.50
31 TABUGOC, Leah Mae Reblora	10 30 25 20 20 20	125.00	96.15	19.23	51 57 48	156.00	73.93	29.57	50	50.00	66.67	26.67	75.47	2.25
32 TACADAO, Brainer John Villar	10 30 25 20 20 20	125.00	96.15	19.23	45 59.5 46	150.50	71.33	28.53	59	59.00	78.67	31.47	79.23	2.25
33 TIOAQUEN, MECHARIS Cabiso	10 15 25 20 20 20	95.00	73.08	14.62	42 36.5 44	122.50	58.06	23.22	52	52.00	69.33	27.73	65.57	2.75
34		0.00	0.00			0.00	0.00							
35		0.00	0.00			0.00	0.00							
36		0.00	0.00			0.00	0.00							
37		0.00	0.00			0.00	0.00							
38		0.00	0.00			0.00	0.00							

Sample class record of AEC 18 Business Taxation

USM
University of Southern Mindanao

USM CLASS RECORD
MIDTERM
LECTURE

Instructor:	ALLEN SHANE C. GARCIA
Course and Sec	3/BSAccty/A
Sem/Academic	2nd sem/ SY 2024-2025
Course Code:	AEC 18
Course Title:	BUSINESS TAXATION
Day:	
Time:	Lec / Lab

MIDTERM RATING(LECTURE)

	Name of Student	Class Part													QUIZ										
		Entry										TOTAL	AVERAGE	POINTS	Entry					TOTAL	AVERAGE	POINTS			
		Pre-te	Ass(Estate tax)	Ass (resident cit)	Participation	Attendance	Group Activity								LQ 1	LQ 2	LQ 3	LQ 4					Midterm Exam		
	POSSIBLE HIGHEST SCORE	10	20	8	20	20	15					93	100	20%	60	55	55	53		223.00	100	40%	70		
1	ALIMAO, MABETH Tunggal	6	19	8	20	20	15					88.00	94.62	18.92	60	52	48	50.5		210.50	94.39	37.76	66		
2	ANGELES, ANGEL ROSE Galagate	6	20	8	20	20	15					89.00	95.70	19.14	53	52	46	50.5		201.50	90.36	36.14	61		
3	ARDINA, MARY NELLE Olmoguez	6	20	8	20	20	15					89.00	95.70	19.14	50	46	42.5	45.5		184.00	82.51	33.00	52		
4	ASOY, ESTHER M.		13	2	20	20	15					69.50	74.73	14.95	45	43.5	27.5	41.5		157.50	70.63	28.25	53		
5	CLAUD, CEDRIC Cabanayan	4	20	8	20	20	15					87.00	93.55	18.71	55	46	38	46		185.00	82.96	33.18	64		
6	ELTAGONDE, ELAH Lita	7	20	8	20	20	15					90.00	96.77	19.35	58	53	46.5	48.5		206.00	92.38	36.95	59		
7	ITO, KRISTELLE CHRISMARIE Dasr		20	8	20	20	15					83.00	89.25	17.85	51	52	43	47		193.00	86.55	34.62	66		
8	JAVIER, COLYN KAYE Romero	7	20	8	20	20	15					90.00	96.77	19.35	54	49.5	36	47.5		187.00	83.86	33.54	54		
9	LABUCAY, KARL LOUIE Espera	6	20	8	20	20	15					89.00	95.70	19.14	54	41.5	37.5	46.5		179.50	80.49	32.20	56		
10	LANAJA, HYRIAH ZOE Biendima	6	20	8	20	20	15					89.00	95.70	19.14	51	50	49	39		189.00	84.75	33.90	51		
11	MANAROS, AMERAH Sali	9	20	8	20	20	15					92.00	98.92	19.78	56	49	40.5	48		193.50	86.77	34.71	52		
12	MANIMOG, JOHN LLOYD Roble	6	20	8	20	20	15					89.00	95.70	19.14	55	53	52.5	52		212.50	95.29	38.12	64		
13	MONCADA, PAULYN ANDREA Oquer	6	20	8	20	20	15					89.00	95.70	19.14	54	52.5	45.5	49.5		201.50	90.36	36.14	64		
14	OMAY, RHEALYN Vasquez	6	20	8	20	20	15					89.00	95.70	19.14	52	47.5	40.5	49.5		189.50	84.98	33.99	57		

USM-EDU-F24-Rev.1.2021.06.04

USM
University of Southern Mindanao

Instructor:	ALLEN SHANE C. GARCIA	
Course and Section:	3/BSAccty/A	
Sem/Academic Year:	2nd sem/ SY 2024-202	
Course Code:	AEC 18	
Course Title:	BUSINESS TAXATION	
Day:		MW
Time:		10:00AM-11
	Lec	Lab

USM CLASS RECORD
FINALTERM
LECTURE

FINAL TERM RATING(LECTURE)

Name of Student	Class part												QUIZ											FINAL EXAM							FINAL GRADE	
	Entry												Entry											Entry								
DATE	50 (VAT) by pair	Group Quiz	Pre Exercise	Ass (Solving)	Reporting	Attendance	Participation	ABC			TOTAL	AVERAGE	POINTS	LQ1	LQ2	LQ3					TOTAL	AVERAGE	POINTS	FINAL EXAM				TOTAL	AVERAG	POINTS		
POSSIBLE HIGHEST SCORE	15	20	25	25	20	20	20	15			160	100	20%	61	60	65					186	100	40%	67				67	100	40%	100%	
1 ALIMAO, MABETH Tunggal	15	15	25	25	20	20	20	10			150.00	93.75	18.75	61	57	55					173.00	93.01	37.20	63				63.00	94.03	37.61	93.57	1.50
2 ANGELES, ANGEL ROSE Galagate	13	15	25	25	20	20	20	10			148.00	92.50	18.50	48	48	57					153.00	82.26	32.90	63				63.00	94.03	37.61	89.02	1.75
3 ARDINA, MARY NELLE Olmoguez	12	15	25	25	20	20	20	10			147.00	91.88	18.38	54.5	57.5	61					173.00	93.01	37.20	64				64.00	95.52	38.21	93.79	1.50
4 ASOY, ESTHER M.	8		25	26	20	20	20				109.00	68.13	13.63	56	47.5	44					147.50	79.30	31.72	55				55.00	82.09	32.84	78.18	2.25
5 CLAUD, CEDRIC Cabanayan		15	25	21	20	20	20				121.00	75.63	15.13	45.5	44.5	55					145.00	77.96	31.18	60				60.00	89.55	35.82	82.13	2.00
6 ELTAGONDE, ELAH Lita	15	15	25	25	20	20	20	10			150.00	93.75	18.75	52	60	58					170.00	91.40	36.56	64				64.00	95.52	38.21	93.52	1.50
7 ITO, KRISTELLE CHRISMARIE Dasmariñas	13	15	25	25	20	20	20	10			148.00	92.50	18.50	53.5	60	49					162.50	87.37	34.95	60				60.00	89.55	35.82	89.27	1.75
8 JAVIER, COLYN KAYE Romero	14	15	25	25	20	20	20	10			149.00	93.13	18.63	47	48.5	49					144.50	77.69	31.08	60				60.00	89.55	35.82	85.52	1.75
9 LABUCAY, KARL LOUIE Espera		15	20	[illegible]	20	19	20	10			115.50	72.19	14.44	40	48.5	46					134.50	72.31	28.92	48				48.00	71.64	28.66	72.02	2.50
10 LANAJA, HYRIAH ZOE Biendima	8	15	25	19	20	20	20	10			137.00	85.63	17.13	44.5	41.5	51					137.00	73.66	29.46	56				56.00	83.58	33.43	80.02	2.00
11 MANAROS, AMERAH Sali	13	15	25	26	20	20	20	10			139.00	86.88	17.38	46.5	41	56					143.50	77.15	30.86	56				56.00	83.58	33.43	81.67	2.00
12 MANIMOG, JOHN LLOYD Roble	13	15	25	25	20	20	20	10			148.00	92.50	18.50	60	58	58					176.00	94.62	37.85	64				64.00	95.52	38.21	94.56	1.50
13 MONCADA, PAULYN ANDREA Oquendo	15	15	25	21	20	20	20	10			146.00	91.25	18.25	56.5	58	60					174.50	93.82	37.53	67				67.00	100.00	40.00	95.78	1.25
14 OMAY, RHEALYN Vasquez	13	15	25	25	20	20	20	10			148.00	92.50	18.50	49.5	48	55					152.50	81.99	32.80	57				57.00	85.07	34.03	85.32	1.75
15 OTOC, KAYE LOREX Provido	13	15	25	18	20	20	20	10			141.00	88.13	17.63	38	42.5	49					129.50	69.62	27.85	54				54.00	80.60	32.24	77.72	2.25
16 PEREZ, CHENNIE Ortiz	14	15	25	21	20	20	20	10			145.00	90.63	18.13	51.5	49.5	61					162.00	87.10	34.84	58				58.00	86.57	34.63	87.59	1.75
17 PULGO, MARENEL Dumanda	15	15	25	21	20	20	20	10			146.00	91.25	18.25	42	38.5	58					138.50	74.46	29.78	61				61.00	91.04	36.42	84.45	2.00
18 QUIRABO, ANNA MAE Lerio	15	15	25	25	20	20	20	10			150.00	93.75	18.75	60.5	60	61					181.50	97.58	39.03	62				62.00	92.54	37.02	94.80	1.50

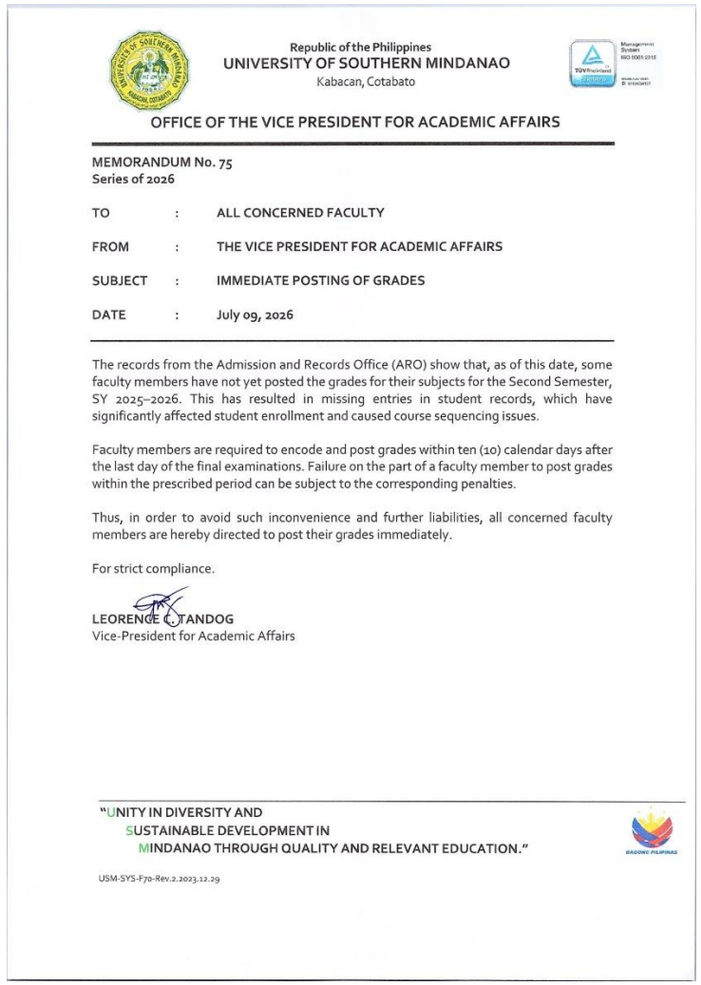
5. Posting of Student Grades

- Mandatory Student Grade Consultation

  In accordance with Article 203 (Section 4) of the USM Code and Section 3.1.10 of the USM Faculty Manual, faculty members conduct a formal grade consultation period with students prior to final posting. This allows students to verify computed scores across checked requirements and rectify errors before encoding.

- Online Grade Encoding and Submission (USM-WRI-018)

  Faculty encode and post final grades online via the Marka portal (marka.usm.edu.ph) using institutional email One-Time Passwords (OTP). Official Reports of Grades must be posted within ten (10) calendar days after midterm and final examinations. Grade Rectification Controls: Once submitted, grades cannot be altered arbitrarily; changes require a formal Grade Rectification Form approved by administrative authorities strictly for computation errors or omissions.



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato

OFFICE OF THE VICE PRESIDENT FOR ACADEMIC AFFAIRS

MEMORANDUM No. 75
Series of 2026

TO : ALL CONCERNED FACULTY

FROM : THE VICE PRESIDENT FOR ACADEMIC AFFAIRS

SUBJECT : IMMEDIATE POSTING OF GRADES

DATE : July 09, 2026

The records from the Admission and Records Office (ARO) show that, as of this date, some faculty members have not yet posted the grades for their subjects for the Second Semester, SY 2025–2026. This has resulted in missing entries in student records, which have significantly affected student enrollment and caused course sequencing issues.

Faculty members are required to encode and post grades within ten (10) calendar days after the last day of the final examinations. Failure on the part of a faculty member to post grades within the prescribed period can be subject to the corresponding penalties.

Thus, in order to avoid such inconvenience and further liabilities, all concerned faculty members are hereby directed to post their grades immediately.

For strict compliance.

LEORENCE C. TANDOG
Vice-President for Academic Affairs

"UNITY IN DIVERSITY AND
SUSTAINABLE DEVELOPMENT IN
MINDANAO THROUGH QUALITY AND RELEVANT EDUCATION."

USM-SYS-F70-Rev.2.2023.12.29

Sample memorandum order for immediate posting of grade

6. Evaluation of Faculty Members
   - Multi-Point Evaluation System

     Faculty teaching competence and administrative performance are periodically evaluated across multiple evaluative perspectives:
     - Supervisory Evaluation

       Department Chairpersons and Deans evaluate faculty instructional functions using standardized supervisory rating instruments [139–140, 153].

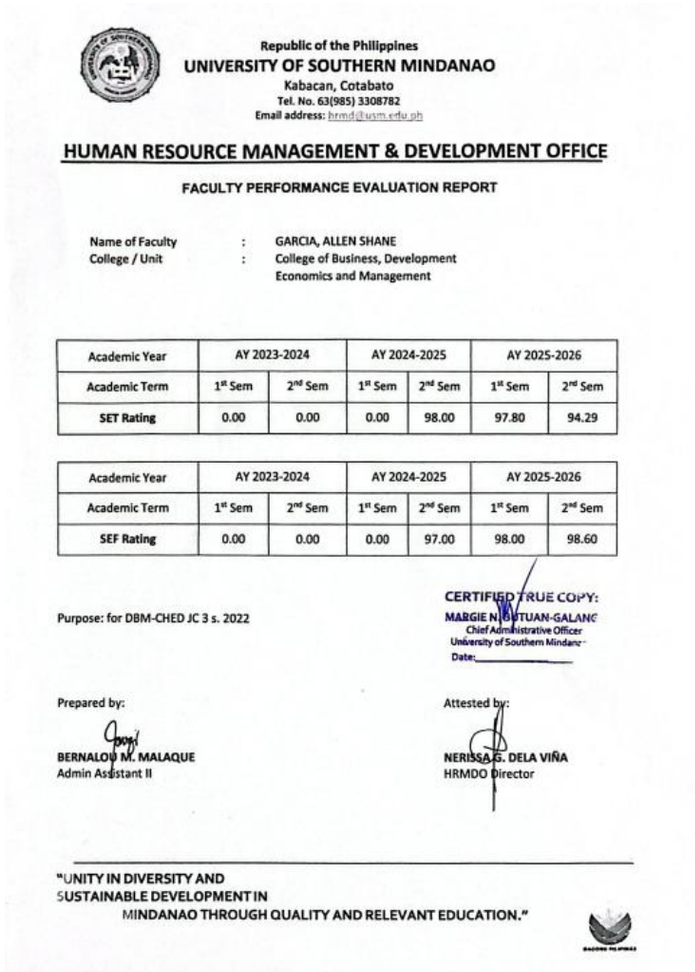
     - Student Evaluation of Teaching (SET)

       Enrolled students evaluate faculty members every semester across instructional clarity, classroom management, and mastery.

     - Self & Peer Evaluations

       Recorded through the Learning and Performance Journal (LEAPER).

Sample summary of faculty Student Evaluation of Teaching (SET) and Superisor Evaluation of Faculty (SEF).



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Tel. No. 63(985) 3308782
Email address: hrmd@usm.edu.ph

HUMAN RESOURCE MANAGEMENT & DEVELOPMENT OFFICE

FACULTY PERFORMANCE EVALUATION REPORT

Name of Faculty : GARCIA, ALLEN SHANE
College / Unit : College of Business, Development Economics and Management

Academic Year	AY 2023-2024		AY 2024-2025		AY 2025-2026	
Academic Term	1st Sem	2nd Sem	1st Sem	2nd Sem	1st Sem	2nd Sem
SET Rating	0.00	0.00	0.00	98.00	97.80	94.29

Academic Year	AY 2023-2024		AY 2024-2025		AY 2025-2026	
Academic Term	1st Sem	2nd Sem	1st Sem	2nd Sem	1st Sem	2nd Sem
SEF Rating	0.00	0.00	0.00	97.00	98.00	98.60

Purpose: for DBM-CHED JC 3 s. 2022

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

Prepared by:
BERNALOU M. MALAQUE
Admin Assistant II

Attested by:
NERISSA G. DELA VIÑA
HRMDO Director

"UNITY IN DIVERSITY AND
SUSTAINABLE DEVELOPMENT IN
MINDANAO THROUGH QUALITY AND RELEVANT EDUCATION."