AREA II

FACULTY

PARAMETER A:

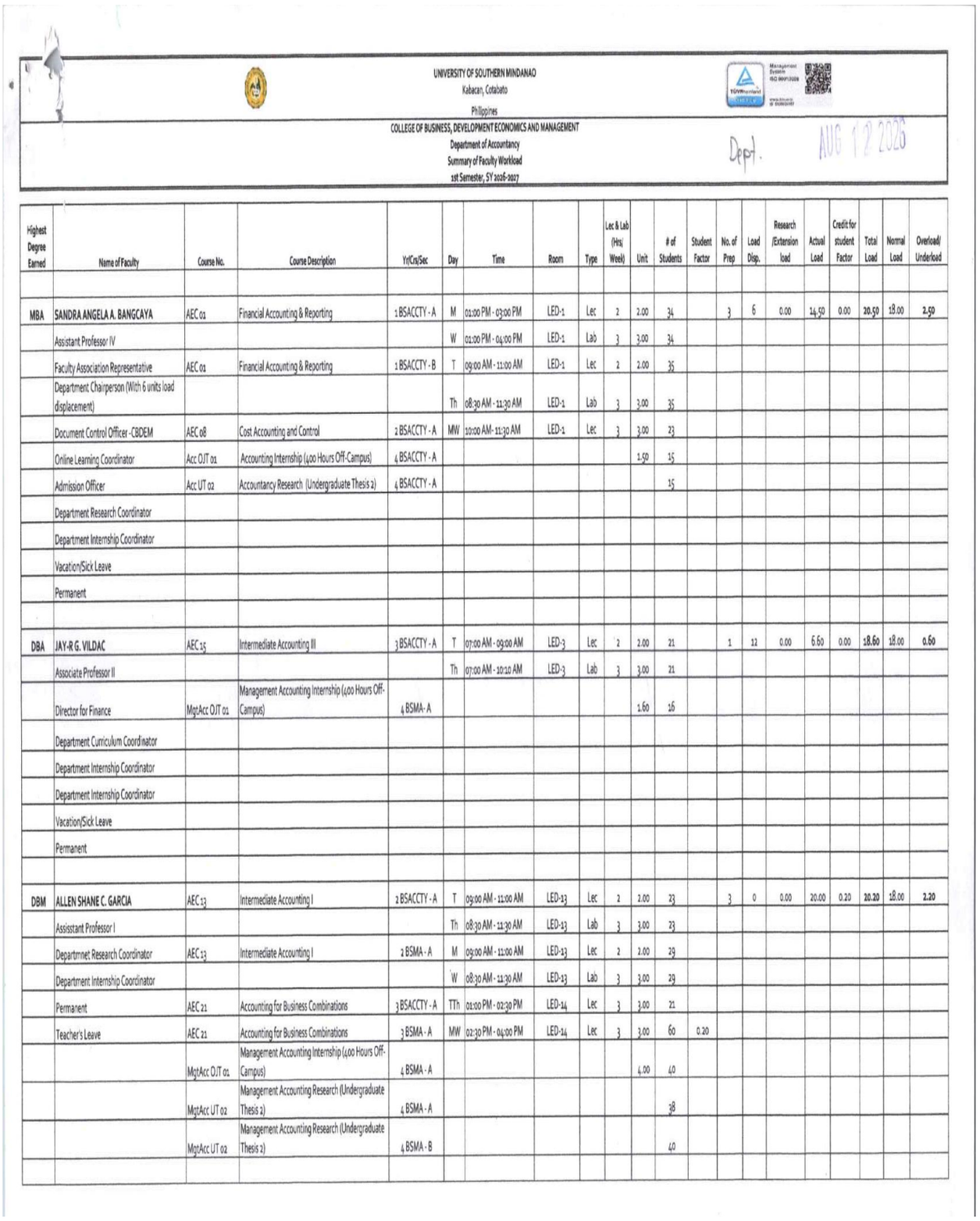
ACADEMIC QUALIFICATIONS AND PROFESSIONAL EXPERIENCE

I.1.1

INSTRUCTION

I.1 The faculty demonstrate professional competence and are engaged to or a combination of the following:

I.1. INSTRUCTION



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Department of Accountancy
Summary of Faculty Workload
1st Semester, SY 2026-2027

Dept. AUG 12 2026

Highest Degree Earned	Name of Faculty	Course No.	Course Description	Yr/Crs/Sec	Day	Time	Room	Type	Lec & Lab (Hrs/ Week)	Unit	# of Students	Student Factor	No. of Prep	Load Disp.	Research /Extension load	Actual Load	Credit for student Factor	Total Load	Normal Load	Overload/ Underload
MBA	SANDRA ANGELA A. BANGCAYA	AEC 01	Financial Accounting & Reporting	1 BSACCTY - A	M	01:00 PM - 03:00 PM	LED-1	Lec	2	2.00	34		3	6	0.00	14.50	0.00	20.50	18.00	2.50
	Assistant Professor IV				W	01:00 PM - 04:00 PM	LED-1	Lab	3	3.00	34									
	Faculty Association Representative	AEC 01	Financial Accounting & Reporting	1 BSACCTY - B	T	09:00 AM - 11:00 AM	LED-1	Lec	2	2.00	35									
	Department Chairperson (With 6 units load displacement)				Th	08:30 AM - 11:30 AM	LED-1	Lab	3	3.00	35									
	Document Control Officer -CBDEM	AEC 08	Cost Accounting and Control	2 BSACCTY - A	MW	10:00 AM- 11:30 AM	LED-1	Lec	3	3.00	23									
	Online Learning Coordinator	Acc OJT 01	Accounting Internship (400 Hours Off-Campus)	4 BSACCTY - A						1.50	15									
	Admission Officer	Acc UT 02	Accountancy Research (Undergraduate Thesis 2)	4 BSACCTY - A							15									
	Department Research Coordinator																			
	Department Internship Coordinator																			
	Vacation/Sick Leave																			
	Permanent																			
DBA	JAY-R G. VILDAC	AEC 15	Intermediate Accounting III	3 BSACCTY - A	T	07:00 AM - 09:00 AM	LED-3	Lec	2	2.00	21		1	12	0.00	6.60	0.00	18.60	18.00	0.60
	Associate Professor II				Th	07:00 AM - 10:10 AM	LED-3	Lab	3	3.00	21									
	Director for Finance	MgtAcc OJT 01	Management Accounting Internship (400 Hours Off-Campus)	4 BSMA- A						1.60	16									
	Department Curriculum Coordinator																			
	Department Internship Coordinator																			
	Department Internship Coordinator																			
	Vacation/Sick Leave																			
	Permanent																			
DBM	ALLEN SHANE C. GARCIA	AEC 13	Intermediate Accounting I	2 BSACCTY - A	T	09:00 AM - 11:00 AM	LED-13	Lec	2	2.00	23		3	0	0.00	20.00	0.20	20.20	18.00	2.20
	Assisstant Professor I				Th	08:30 AM - 11:30 AM	LED-13	Lab	3	3.00	23									
	Departmnet Research Coordinator	AEC 13	Intermediate Accounting I	2 BSMA - A	M	09:00 AM - 11:00 AM	LED-13	Lec	2	2.00	29									
	Department Internship Coordinator				W	08:30 AM - 11:30 AM	LED-13	Lab	3	3.00	29									
	Permanent	AEC 21	Accounting for Business Combinations	3 BSACCTY - A	TTh	01:00 PM - 02:30 PM	LED-14	Lec	3	3.00	21									
	Teacher's Leave	AEC 21	Accounting for Business Combinations	3 BSMA - A	MW	02:30 PM - 04:00 PM	LED-14	Lec	3	3.00	60	0.20								
		MgtAcc OJT 01	Management Accounting Internship (400 Hours Off-Campus)	4 BSMA - A						4.00	40									
		MgtAcc UT 02	Management Accounting Research (Undergraduate Thesis 2)	4 BSMA - A							38									
		MgtAcc UT 02	Management Accounting Research (Undergraduate Thesis 2)	4 BSMA - B							40									

UNIVERSITY OF SOUTHERN MINDANAO
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Philippines

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Department of Accountancy
Summary of Faculty Workload
1st Semester, SY 2026-2027

Highest Degree Earned	Name of Faculty	Course No.	Course Description	Yr/Cru/Sec	Day	Time	Room	Type	Lec & Lab (Hrs/ Week)	Unit	# of Students	Student Factor	No. of Prep	Load Disp.	Research /Extension load	Actual Load	Credit for student Factor	Total Load	Normal Load	Overload/ Underload
BS	BAIKONGAN B. GUIAMAN	AEC 16	Income Taxation	3 BSACCTY - A	M	01:00 PM - 03:00 PM	LED-15	Lec	2	2.00	15		4	0	0.00	20.00	0.68	20.68	18.00	2.68
	Assistant Professor 1				W	01:00 PM - 04:00 PM	LED-15	Lab	3	3.00	15									
	Department Extension Coordinator	AEC 16	Income Taxation	3 BSMA - A	T	01:00 PM - 03:00 PM	LED-13	Lec	2	2.00	52	0.04								
	Department Internship Coordinator				Th	01:00 PM - 04:00 PM	LED-13	Lab	3	3.00	52	0.14								
	Permanent	AEC 15	Intermediate Accounting III	3 BSMA - A	M	09:00 AM - 11:00 AM	LED-14	Lec		2.00	60	0.20								
	Teacher's Leave				W	08:30 AM - 12:30 AM	LED-14	Lab		3.00	60	0.30								
		AEC 08	Cost Accounting and Control	2 BSMA - A	TTh	10:00 AM - 11:30 PM	LED-15	Lec		3.00	29									
		MgtAcc OJT 01	Management Accounting Internship (400 Hours Off-Campus)	4 BSMA - B						2.00	20									
BS	LORCKAN DREDD C. PELARION	PA 04	Public Accounting and Budgeting	2 BPAd - A	MW	10:00 AM - 11:30 PM	CBDEM-12	Lec	3	3.00	41		4	0	0.00	22.00	0.00	22.00		
	Instructor I (Accounting degree graduate)	InfoSys FA 01	Fundamentals of Accounting	2 BSInfoSys - A	T	01:00 PM - 03:00 PM	CE-24	Lec	2	2.00	48									
	COS				Th	01:00 PM - 04:00 PM	CE-24	Lab	3	3.00	48									
	Full time	FA 01	Basic Financial Accounting and Reporting	1 BSND - A	M	07:00 AM - 09:00 AM	PF-5	Lec	2	2.00	58									
					W	07:00 AM - 10:00 AM	PF-5	Lab	3	3.00	58									
		AgEc 01	Principles of Economics	2 BAd-A	TTh	4:00 PM - 5:30 PM	CBDEM-3	Lec	3	3.00	41									
		AgEc 01	Principles of Economics	2 BSIR - A	MW	4:00 PM - 5:30 PM	CBDEM-3	Lec	3	3.00	49									
		AgEc 01	Basic Econ w/ Agrarian Reform, Coop & Taxation	1 ABPolSci - A	MW	2:30 PM - 4:00 PM	CBDEM-13	Lec	3	3.00	52									
BS	JULHAINA G. CAMBANG	BA FA 02	Financial Accounting and Reporting II	2 BSBA - A	W	08:00 AM - 10:00 AM	CBDEM-1	Lec	2	2.00	53		3	0	0.00	19.00	0.00	19.00		
	Instructor I (Accounting degree graduate)				M	07:00 AM - 10:00 AM	CBDEM-1	Lab	3	3.00	53									
	COS	BA FA 02	Financial Accounting and Reporting II	2 BSBA - B	T	01:00 PM - 03:00 PM	CBDEM-1	Lec	2	2.00	49									
	Full time				Th	01:00 PM - 04:00 PM	CBDEM-1	Lab	3	3.00	49									
		MgtAcc 02a	Project Management	3 BSMA - A	MW	01:00 PM - 02:30 PM	CBDEM-10	Lec	3	3.00	53									
		AgriEcon 01	Principles of Agricultural Entrepreneurship and Enterprise Development	2 AA-A	TTh	4:00 PM - 5:30 PM	CA NB - 44	Lec	3	3.00	38									
		AgriEcon 01	Principles of Agricultural Entrepreneurship and Enterprise Development	2 AA-B	MW	2:30 PM - 4:00 PM	CFAS-8	Lec	3	3.00	44									
MBA	MICHAEL B. OMAMBAT	Acc 02	Audit and Assurance Principles	3 BSACCTY - A	MW	07:00 PM - 08:30 PM	ONLINE	Lec	3	3.00	15		1	0	0.00	3.00	0.00	3.00		
	Instructor I (CPA)																			
	COS																			
	Part-time																			

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UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Department of Accountancy
Summary of Faculty Workload
2nd Semester, SY 2025-2026

Nov - Jan 21, 2026 Dept

Highest Degree Earned	Name of Faculty	Course No.	Course Description	Yr/Crs/Sec	Day	Time	Room	Type	Lec & Lab (Hrs/ Week)	Unit	# of Students	Student Factor	No. of Prep	Load Disp.	Research/ Extension load	Actual Load	Credit for student Factor	Total Load	Normal Load	Overload/ Underload
MBA	SANDRA ANGELA A. BANGCAYA	AEC 02	ACCOUNTING FOR PARTNERSHIP AND CORPORATION	1BSACCTY/A	T	9:00 AM - 11:00 AM	LED - 1	Lec	2	2.00	39		3	6.00	0.00	15.90	0.00	21.90	18.00	3.90
	Associate Professor II				Th	8:30 AM - 11:30 AM	LED - 1	Lab	3	3.00	39									
	Faculty Association Representative	AEC 02	ACCOUNTING FOR PARTNERSHIP AND CORPORATION	1BSACCTY/B	M	1:00 PM - 3:00 PM	LED - 1	Lec	2	2.00	27									
	Department Chairperson (With 6 units load displacement)				W	1:00 PM - 4:00 PM	LED - 1	Lab	3	3.00	27									
	Document Control Officer -CBDEM	Acc 01	ACCOUNTING FOR SPECIAL TRANSACTIONS	3BSACCTY/A	TTh	02:30 PM - 04:00 PM	LED-B	Lec	3	3.00	12									
	Online Learning Coordinator	Acc OJT 01	ACCOUNTING INTERNSHIP (400 Hours Off-Campus)	4BSACCTY/A						1.60	16									
	Admission Officer	MgtAcc OJT 01	MANAGEMENT ACCOUNTING INTERNSHIP (400 Hours Off-Campus)	4BSMA/A						2.30	23									
	Department Internship Coordinator	Acc UT 01	ACCOUNTANCY RESEARCH (Undergraduate Thesis 1)	3BSACCTY/A							16									
	Permanent	Acc UT 02	ACCOUNTANCY RESEARCH (Undergraduate Thesis 2)	4BSACCTY/A							16									
	Vacation/Sick Leave	MgtAcc UT 01	MANAGEMENT ACCOUNTING RESEARCH (Undergraduate Thesis 1)	4BSMA/B							43									
DBA	JAY-R G. VILDAC	AEC 03	CONCEPTUAL FRAMEWORK AND ACCOUNTING STANDARD	1BSACCTY/A	MW	07:00 AM - 08:30 AM	LED -3	Lec	3	3.00	30		2	12.00	0.00	6.00	0.00	18.00	18.00	0.00
	Associate Professor II	AEC 03	CONCEPTUAL FRAMEWORK AND ACCOUNTING STANDARD	1BSACCTY/B	TTh	07:00 AM - 08:30 AM	LED -3	Lec	3	3.00	27									
	Director of Finance and Management Services (with 12 units load displacement)																			
	Department Curriculum Coordinator																			
	Permanent																			
	Vacation/Sick Leave																			
DBM	ALLEN SHANE C. GARCIA	AEC 14	INTERMEDIATE ACCOUNTING 2	2BSACCTY/A	T	1:00 PM - 03:00 PM	LED -3	Lec	2	2.00	31		3	0	0.00	21.90	0.00	21.90	18.00	3.90
	Assistant Professor 1				Th	1:00 PM - 04:00 PM	LED -3	Lab	3	3.00	31									
	Department Extension Coordinator	AEC 14	INTERMEDIATE ACCOUNTING 2	2BSMA/A	M	09:00 AM - 11:00 AM	LED -3	Lec	2	2.00	43									
	Department Research Coordinator				W	08:30 AM - 11:30 AM	LED -3	Lab	3	3.00	43									
	Department Internship Coordinator	AEC 17a	BUSINESS TAXATION	3BSACCTY/A	MW	01:00 PM - 02:30 PM	LED -15	Lec	3	3.00	16									
	Permanent	AEC 17a	BUSINESS TAXATION	3BSMA/A	TTh	10:00 AM - 11:30 AM	LED -14	Lec	3	3.00	40									
	Teacher's Leave	AEC 17a	BUSINESS TAXATION	3BSMA/B	TTh	08:30 AM - 10:00 AM	LED -15	Lec	3	3.00	36									
		MgtAcc OJT 01	MANAGEMENT ACCOUNTING INTERNSHIP (400 Hours Off-Campus)	4BSMA/A						2.90	23									
		MgtAcc UT 01	MANAGEMENT ACCOUNTING RESEARCH (Undergraduate Thesis 1)	3BSMA/A							40									
		MgtAcc UT 02	MANAGEMENT ACCOUNTING RESEARCH (Undergraduate Thesis 2)	4BSMA/A							33									
		MgtAcc UT 02	MANAGEMENT ACCOUNTING RESEARCH (Undergraduate Thesis 2)	4BSMA/B							43									

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Department of Accountancy
Summary of Faculty Workload
2nd Semester, SY 2025-2026

Highest Degree Earned	Name of Faculty	Course No.	Course Description	Yr/Crs/Sec	Day	Time	Room	Type	Lec & Lab (Hrs/ Week)	Unit	# of Students	Student Factor	No. of Prep	Load Disp.	Research/ Extension load	Actual Load	Credit for student Factor	Total Load	Normal Load	Overload/ Underload
MBA	JARED VIRGIL A. BANGCAYA	AccElect 02	VALUATION CONCEPTS AND METHODS	2/BSACCTY/A	TTh	08:30 AM - 10:00 AM		Lec	3	3.00	26		1	0	0.00	3.00	0.00	3.00		
	Internal Auditor Services Head																			
	Vacation/Sick Leave																			
	Permanent																			
LLB	ATTY. GREGORIO C. TORRES	AEC 10	LAW ON OBLIGATIONS AND CONTRACTS	1/BSACCTY/A	TTh	02:30 pm - 04:00 pm	LED-15	Lec	3	3.00	31		3	0	0.00	15.00	0.00	15.00		
	Instructor 1 (Lawyer)	AEC 10	LAW ON OBLIGATIONS AND CONTRACTS	1/BSACCTY/B	TTh	01:00 pm - 02:30 pm	LED-15	Lec	3	3.00	27									
	COS-Part-time	AEC 12	REGULATORY FRAMEWORK AND LEGAL ISSUES IN BUSINESS	2/BSACCTY/A	MW	01:00 pm - 02:30 pm	LED-3	Lec	3	3.00	21									
		AEC 12	REGULATORY FRAMEWORK AND LEGAL ISSUES IN BUSINESS	2/BSMA/A	MW	2:30 PM - 4:00PM	LED-3	Lec	3	3.00	48									
		Acc 07	SPECIAL LAWS AND OTHER RELEVANT REGULATIONS	3/BSACCTY/A	TTh	08:30 AM - 10:00 AM	LED-8	Lec	3	3.00	22									
MBA	MICHAEL P. OMAMBAT	AEC 22	ACCOUNTING FOR GOVERNMENT AND NON-PROFIT ORGANIZATIONS	3/BSACCTY/A	MW	06:00 pm - 07:30 pm	ONLINE	Lec	3	3.00	26		1	0	0.00	9.00	0.00	9.00		
	Instructor I (CPA)	AEC 22	ACCOUNTING FOR GOVERNMENT AND NON-PROFIT ORGANIZATIONS	3/BSMA/A	MW	07:30 pm - 09:00 pm	ONLINE	Lec	3	3.00	40									
	COS-Part-time	AEC 22	ACCOUNTING FOR GOVERNMENT AND NON-PROFIT ORGANIZATIONS	3/BSMA/B	TTh	06:00 pm - 07:30 pm	ONLINE	Lec	3	3.00	45									
BS	LADY ENGINEE H. ALOCELJA	AEC 07	ACCOUNTING INFORMATION SYSTEM	2/BSACCTY/A	M	07:00 AM - 09:00 AM	ONLINE	LEC	2	2.00	21		1	0	0.00	10.00	0.00	10.00		
	Instructor I (CPA)				W	07:00 AM - 10:00 AM	ONLINE	LAB	3	3.00	21									
	COS-Part-time	AEC 07	ACCOUNTING INFORMATION SYSTEM	2/BSMA/A	T	07:00 AM - 09:00 AM	ONLINE	LEC	2	2.00	47									
					TH	07:00 AM - 10:00 AM	ONLINE	LAB	3	3.00	47									
MBA	VON ZERICK M. CASERO	Acc 03	AUDITING AND ASSURANCE: CONCEPTS AND PRINCIPLES II	3/BSACCTY/A	MW	6:00 PM - 7:30 PM	ONLINE	LEC	3	3.00	16		1	0	0.00	3.00	0.00	3.00		
	Instructor 1 (CPA)																			
	COS-Part-time																			

Prepared by:
SANDRA ANGELA A. BANGCAYA
Chairperson, Accountancy Department

Submitted by:
CHERYL Y. DULAY
Dean, CBDEM

Reviewed by:
DYANE RHEA B. BANA-AY
Head, Academic Compliance & Monitoring Dept

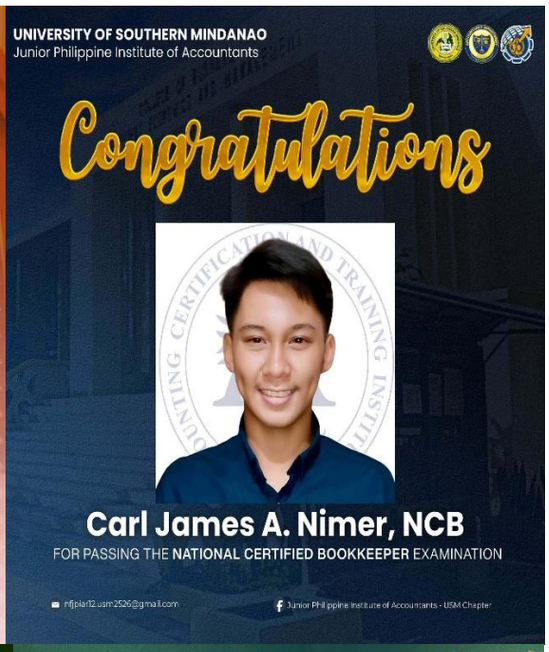
Verified by:
LEONARD M. PALETA, PhD
Director for Instruction

Approved by:
LEORENCE U. TANDOG, PhD
Vice President for Academic Affairs

Legend
(*) Credit Units for Research and Extension Load (Adviser)
(**) Credit Units for Research and Extension Load (Defense Panel member)
(***) Credit Units for Research and Extension Load (Research w/o Honorarium)
(****) Request subject treated as Regular Load
(*****) Request subject kept out

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College of Business, Development Economics and Management
JUNIOR PHILIPPINE INSTITUTE OF ACCOUNTANTS
CONGRATULATIONS
Farhana A. Guiandal, CMA (US)
BS MANAGEMENT ACCOUNTING
BATCH 2023
https://www.facebook.com/jpiausmofficial
nfjpiar12.usm2023@gmail.com


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Congratulations
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UNIVERSITY OF SOUTHERN MINDANAO
College of Business, Development Economics and Management
Accountancy Department
Congratulations!
CERTIFIED PUBLIC ACCOUNTANTS
(May 2025 Licensure Examination)
RAISHA MAE
GAMAO, CPA
Bachelor of Science in Management Accounting
(Batch 2023)


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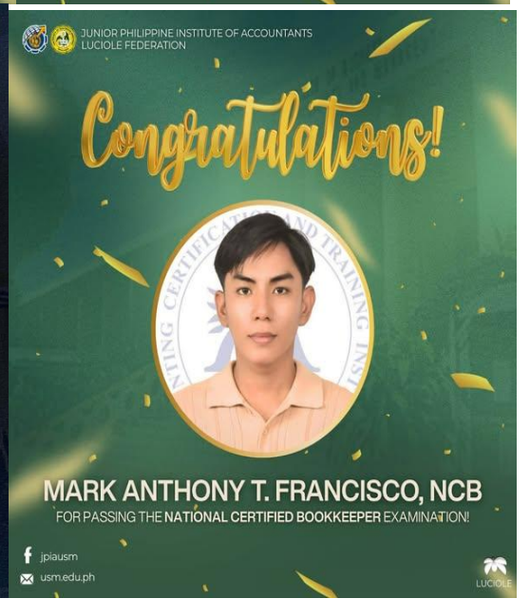

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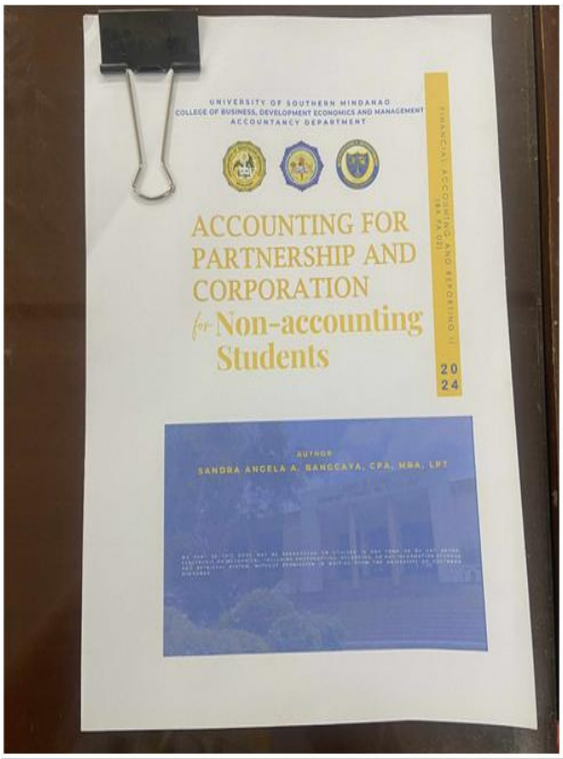


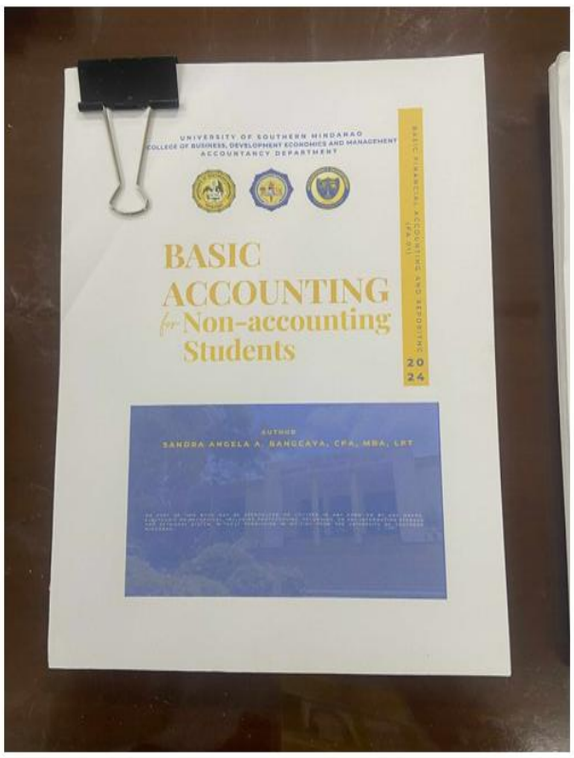

SENRAYAH FEDERATION | Day Three
CAELUM
nfjpiar12.usm2526@gmail.com
Junior Philippine Institute of Accountants - USM Chapter

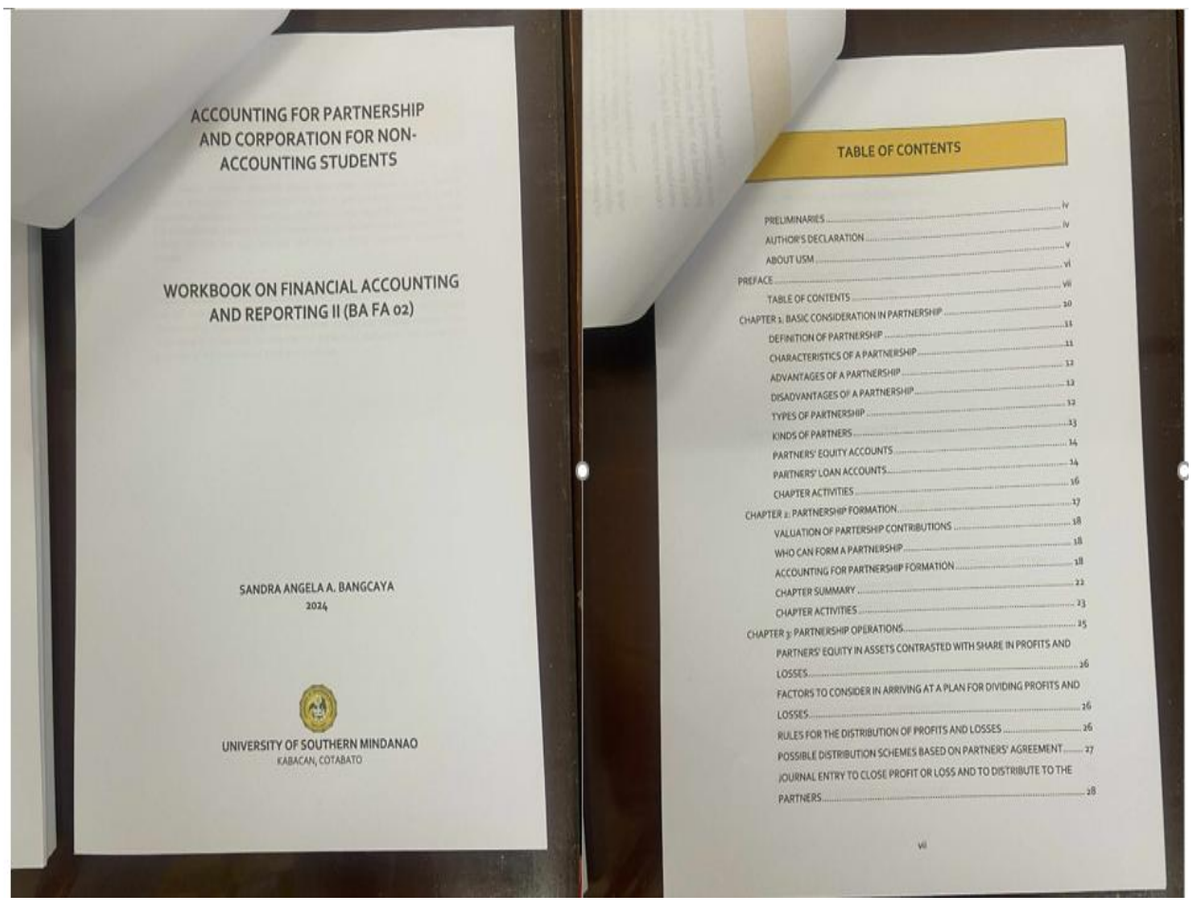


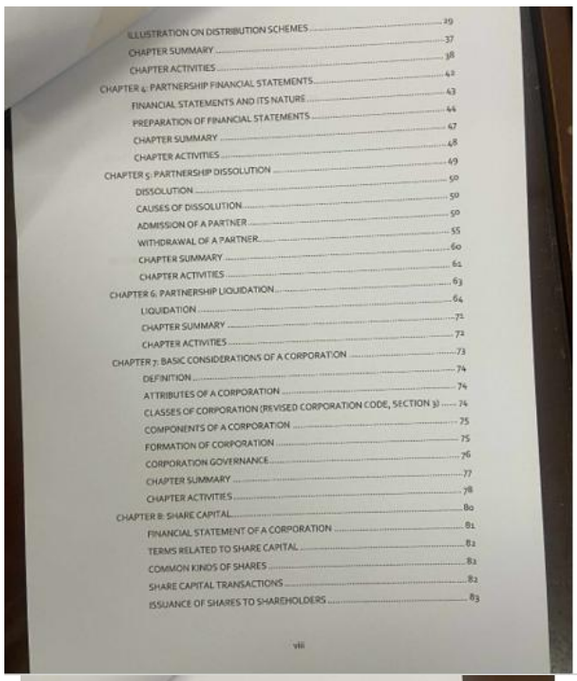


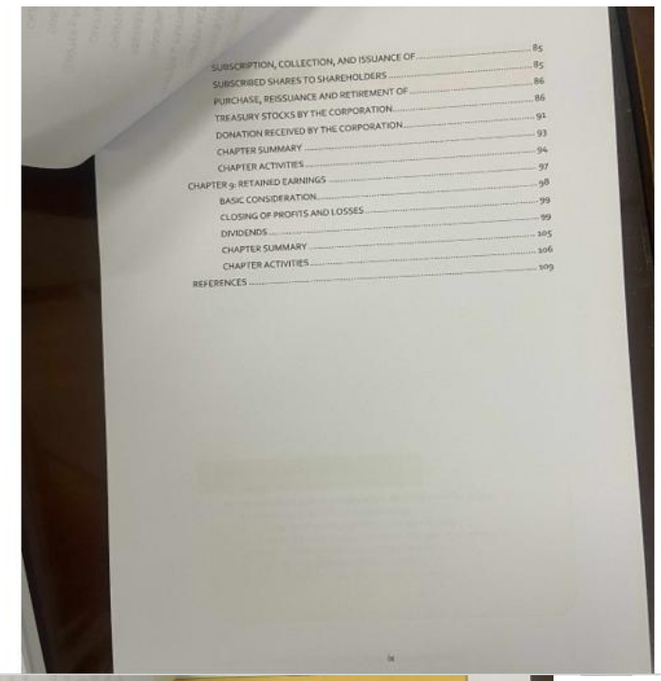
Instructional Materials

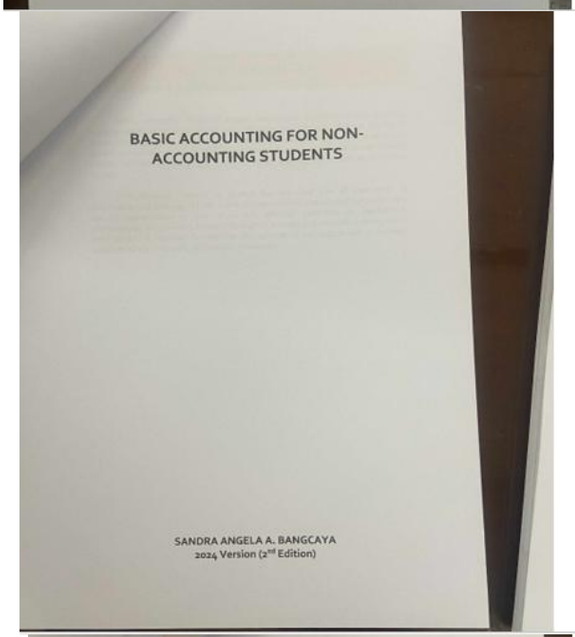




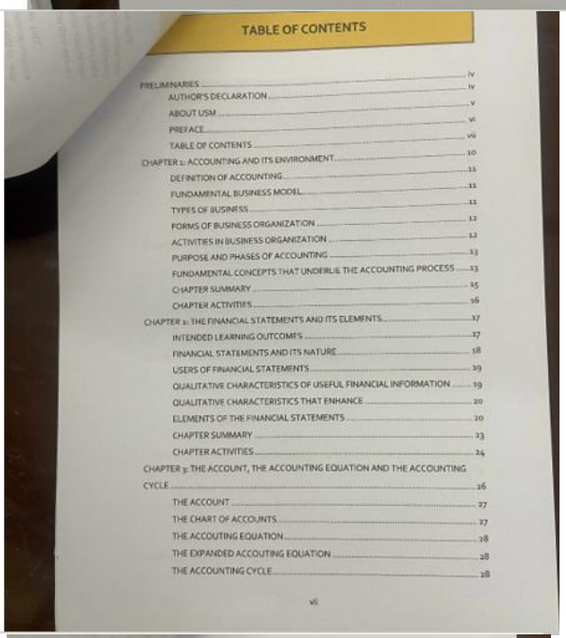



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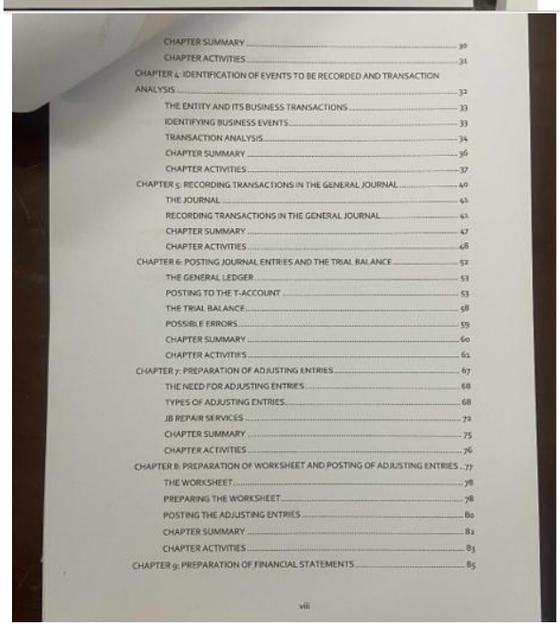

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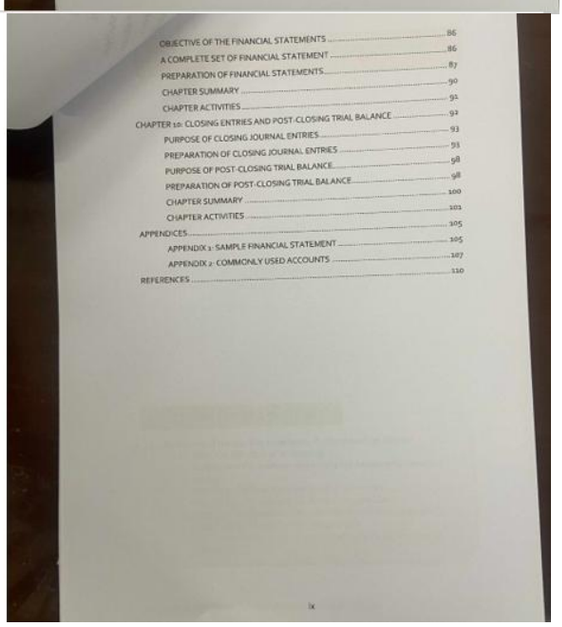

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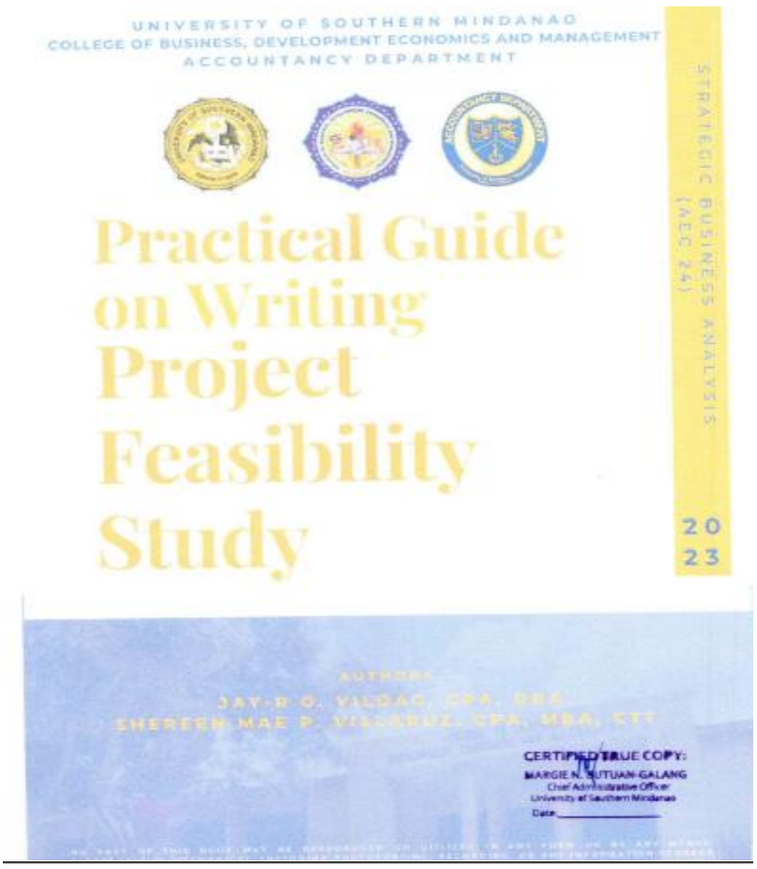
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PRACTICAL GUIDE ON WRITING PROJECT FEASIBILITY STUDY

AEC 24 | STRATEGIC BUSINESS ANALYSIS

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PREFACE

Everyone wants to open and operate a successful business or project. This is the sole intention of any project developer or entrepreneur. However, these are confronted with a serious reality. This reality is that not all business or projects are viable or feasible. In other words, these projects or businesses are faced by the difficult issue of long-term sustainability. This is a critical challenge or question confronting all businesses or projects. In this case, it is important to conduct a feasibility study to determine the viability or sustainability of the project in the future. A feasibility study provides a blueprint to determine feasibility of a business endeavor or a planned project.

A feasibility study is a systematic plan and analysis of the sustainability of a project taking into consideration factors such marketing, production or technical issues, organizational and management aspects, and financial implications. In other words, feasibility study is the evaluation and assessment of a proposed project or business. This is an important endeavor before any further action can be taken. On the hand, it influences the decision or course of action to be taken by an investor, financier, or management of an organization.

There are several benefits of conducting a feasibility study. One the major benefits is that a feasibility study identifies the merits and demerits of a projects. It provides a cost benefit analysis of undertaking a specific activity, project or business. Therefore, someone can make an informed decision about a specific activity or project. At the same time, a feasibility study also minimized risks by taking actions without understanding and comprehending their financial, legal, or reputational ramification to an organization or a business. For this reason, a feasibility study provides a comprehensive understanding about a project or plan. Furthermore, a feasibility study identifies potential challenges and problems while executing the plan or project. Moreover, a feasibility study takes into consideration all relevant factors to be considered in the implementation of the project or plan.

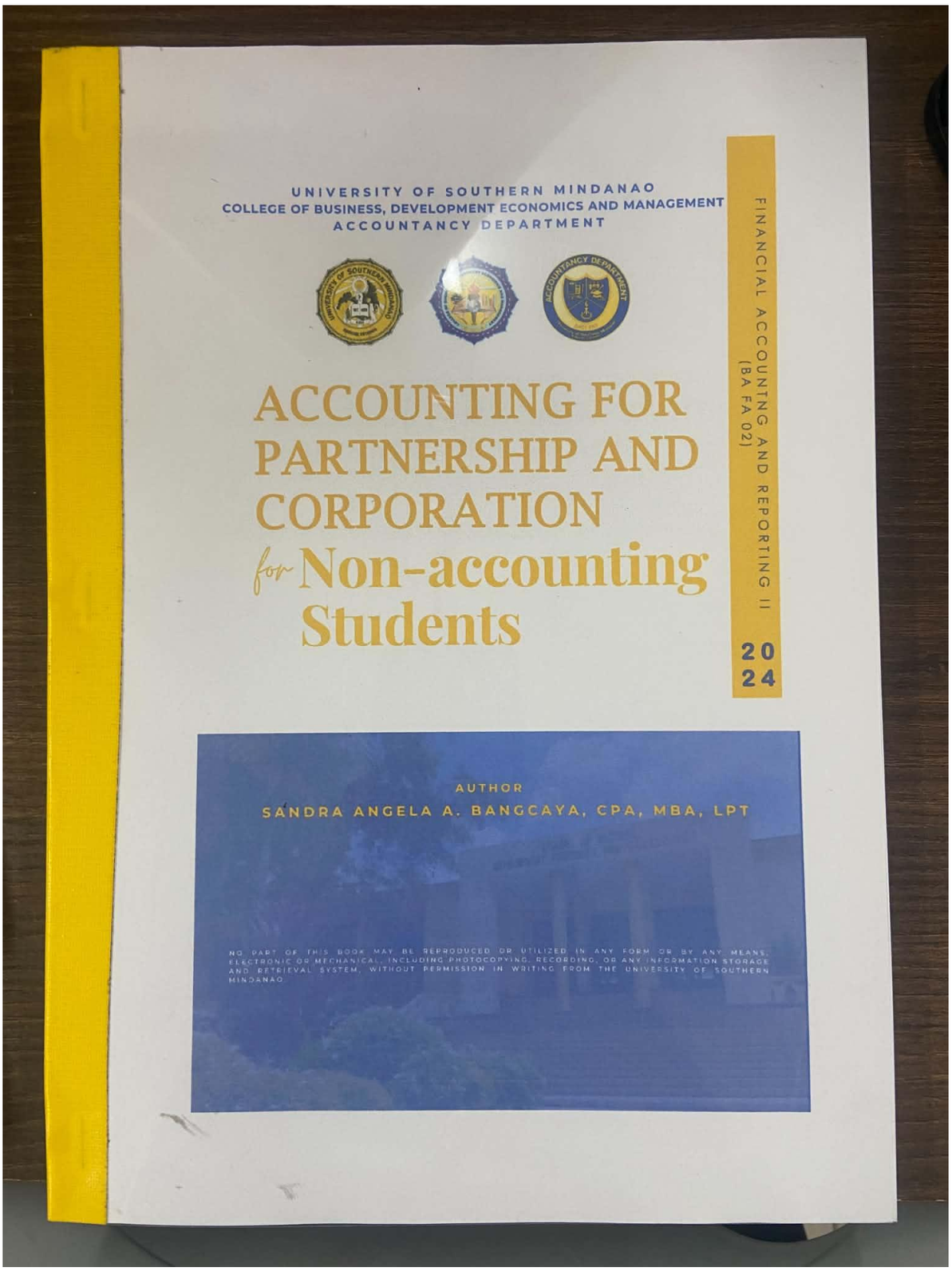
Given the significance of a feasibility study in decision making and implementation of the project, as business student majoring in accounting, must be able to gain practical knowledge on conducting feasibility study. In this regard, it will be easier to write a feasibility study which will provide a roadmap for a particular project. Based on this notion, this book sets to address those practical challenges in preparing a feasibility study. The purpose of the book is to provide practical guide to write a feasibility study to determine the viability of a specific project. Specifically, this book will provide the description of every important section in a feasibility study with vivid illustration.

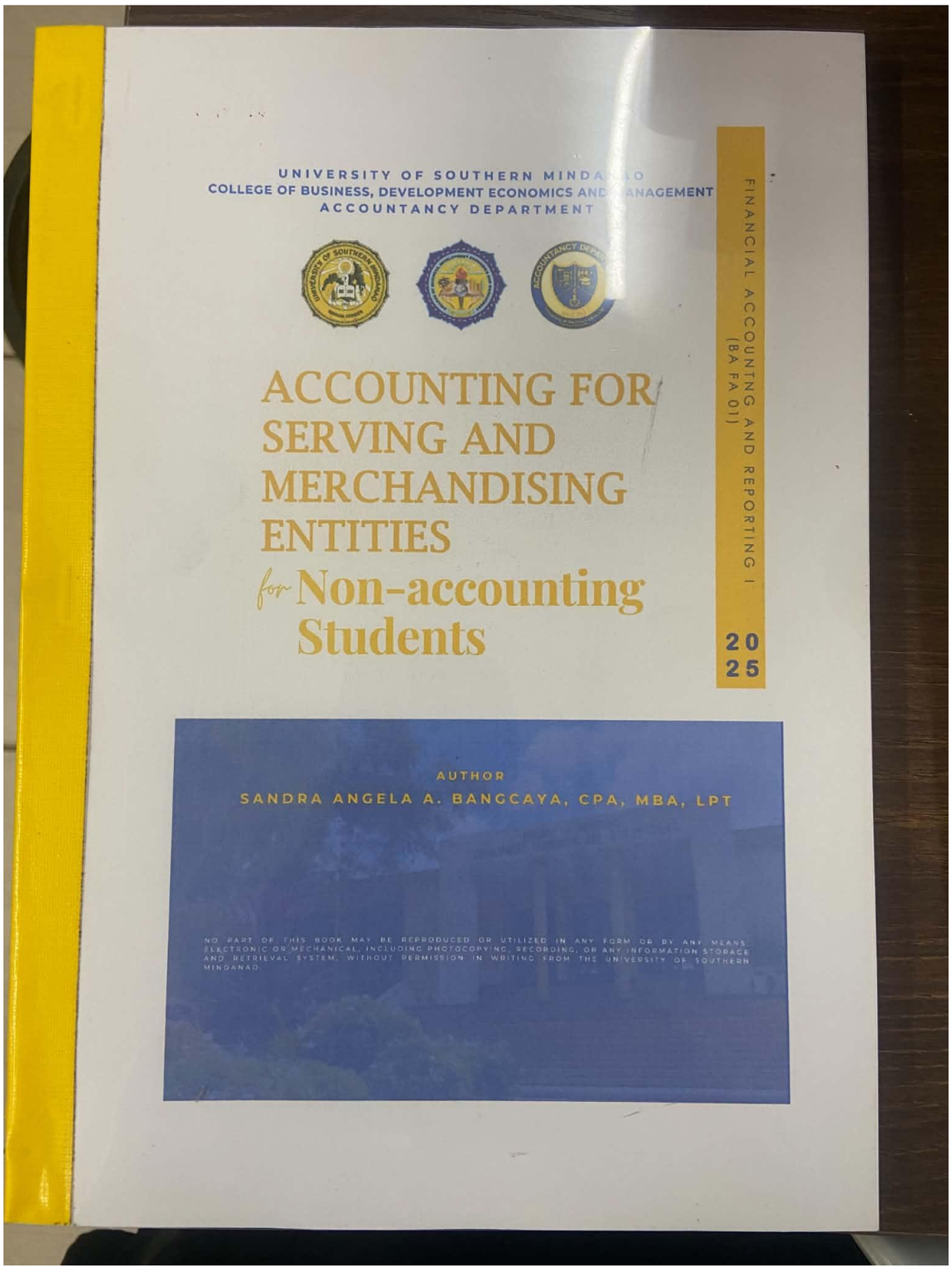
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