AREA II

FACULTY

PARAMETER A:

ACADEMIC QUALIFICATIONS AND PROFESSIONAL EXPERIENCE

I.1.4

PRODUCTION

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Tel. No. 63 (64) 572-2500

FINANCIAL MANAGEMENT SERVICES OFFICE

CERTIFICATION

This is to certify that the following individual has made a verified contribution to the University's commercialization initiatives and the corresponding income-generating activities, as reflected in the official records of the University:

Faculty	**SANDRA ANGELA A. BANGCAYA**
Designation	**LEAD AUTHOR**
Category	**MODULE**
Title	**BASIC FINANCIAL ACCOUNTING AND REPORTING**
Gross Amount	**P 38,570.00**
Date Covered	**MAY 2023 – JUNE 2025**

This Certification is issued this 16th day of July 2026 upon the request of the applicant for submission in connection with the implementation of **DBM-CHED Joint Circular No. 3, s. 2022**

Jay-R G. Vildad, DBA, CPA
FMSO Director

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

BAGONG PILIPINAS

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Kabacan, Cotabato

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This is to certify that **SANDRA ANGELA A. BANGCAYA** has successfully placed an order to print and utilize the following subject manual/workbook title/s dated **May to December 2023, January to August 2024, September to December 2024 and January to June 2025:**

PRINTED COPIES	TITLE OF WORKBOOK	SOLD COPIES
300	FA 01 Basic Financial Accounting and Reporting	240
	FA 01 Basic Financial Accounting and Reporting (old)	49
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This certification is being issued upon the request of **SANDRA ANGELA A. BANGCAYA** for whatever legal purpose this may serve.

Given this 29th day of July, 2026.

ALLAN C. FACURIB
Manager

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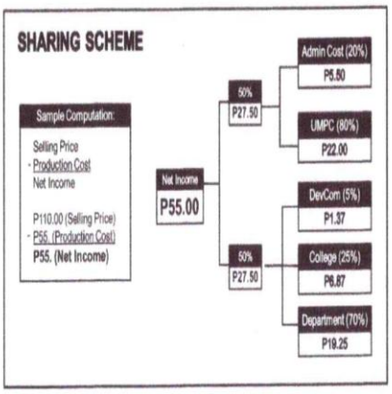
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Econ 111	190	1	135	55	55.00	5.50	22.00	1.38	6.88	19.25
Econ 121	180	106	130	50	5,300.00	530.00	2,120.00	132.50	662.50	1,855.00
Econ 213	150	25	105	45	1,125.00	112.50	450.00	28.13	140.63	393.75
GE Elect	200	21	140	60	1,260.00	126.00	504.00	31.50	157.50	441.00
FA 01	180	240	130	50	12,000.00	1,200.00	4,800.00	300.00	1,500.00	4,200.00
					TOTAL:	1,974.00	7,896.00	493.50	2,467.50	6,909.00

SHARING SCHEME



Prepared by :

CHERELEN C. ESCOJEDO
Staff

Noted :

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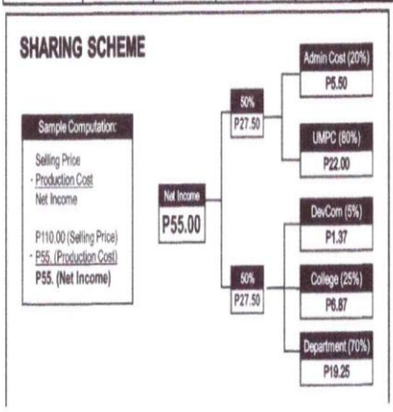
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						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	190	202	135	55	11,110.00	1,111.00	4,444.00	277.75	1,388.75	3,888.50
Econ 121 (o)	180	13	130	50	650.00	65.00	260.00	16.25	81.25	227.50
Econ 121 (n)	210	94	150	60	5,640.00	564.00	2,256.00	141.00	705.00	1,974.00
Econ 213	150	96	105	45	4,320.00	432.00	1,728.00	108.00	540.00	1,512.00
Total Economics Share						2,172.00	8,688.00	543.00	2,715.00	7,602.00
GE Elect	200	334	140	60	20,040.00	2,004.00	8,016.00	501.00	2,505.00	7,014.00
Total Agribusiness Share						2,004.00	8,016.00	501.00	2,505.00	7,014.00
FA 01 (o)	180	49	130	50	2,450.00	245.00	980.00	61.25	306.25	857.50
FA 01 (n)	200	200	140	60	12,000.00	1,200.00	4,800.00	300.00	1,500.00	4,200.00
Total Accountancy Share						1,445.00	5,780.00	361.25	1,806.25	5,057.50
					TOTAL:	5,621.00	22,484.00	1,405.25	7,026.25	19,673.50



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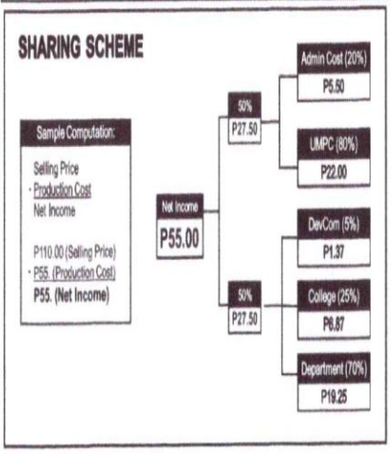
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Subject	Selling price per copy	No. of copies receipted	Production cost per copy	Net per copy	Amount for sharing (Net Total)	50% of Net		50% of Net		
						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	190	5	135	55	275.00	27.50	110.00	6.88	34.38	96.25
Econ 121 (n)	210	10	150	60	600.00	60.00	240.00	15.00	75.00	210.00
Econ 213	150	21	105	45	945.00	94.50	378.00	23.63	118.13	330.75
Math Econ	160	64	110	50	3,200.00	320.00	1,280.00	80.00	400.00	1,120.00
Total Economics Share						**502.00**	**2,008.00**	**125.50**	**627.50**	**1,757.00**
Entrep	200	65	140	60	3,900.00	390.00	1,560.00	97.50	487.50	1,365.00
Total Agribusiness Share						**390.00**	**1,560.00**	**97.50**	**487.50**	**1,365.00**
FA 01 (n)	200	35	140	60	2,100.00	210.00	840.00	52.50	262.50	65.00
Total Accountancy Share						**210.00**	**840.00**	**52.50**	**262.50**	**65.00**
					TOTAL:	1,102.00	4,408.00	275.50	1,377.50	3,187.00



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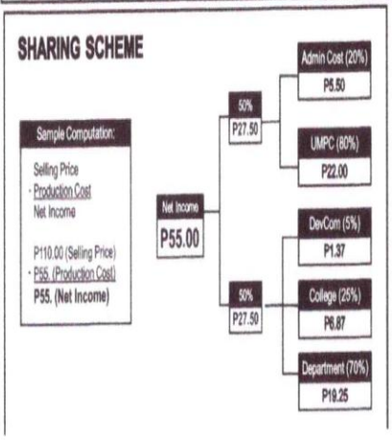
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						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	195	35	140	55	1,925.00	192.50	770.00	48.13	240.63	673.75
Econ 121 (n)	210	175	150	60	10,500.00	1,050.00	4,200.00	262.50	1,312.50	3,675.00
Econ 213	150	50	105	45	2,250.00	225.00	900.00	56.25	281.25	787.50
Econ 313	270	164	190	80	13,120.00	1,312.00	5,248.00	328.00	1,640.00	4,592.00
Total Economics Share						**2,779.50**	**11,118.00**	**694.88**	**3,474.38**	**9,728.25**
Entrep	200	136	140	60	8,160.00	816.00	3,264.00	204.00	1,020.00	2,856.00
Agri Marketing	220	81	155	65	5,265.00	526.50	2,106.00	131.63	658.13	1,842.75
Total Agribusiness Share						**1,342.50**	**5,370.00**	**335.63**	**1,678.13**	**4,698.75**
FA 01 (n)	200	167	140	60	10,020.00	1,002.00	4,008.00	250.50	1,252.50	3,507.00
Total Accountancy Share						**1,002.00**	**4,008.00**	**250.50**	**1,252.50**	**3,507.00**
					TOTAL:	5,124.00	20,496.00	1,281.00	6,405.00	17,934.00

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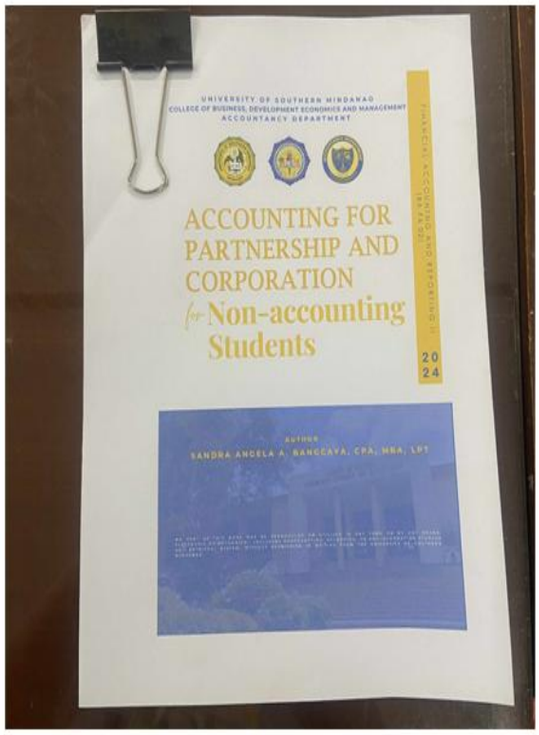
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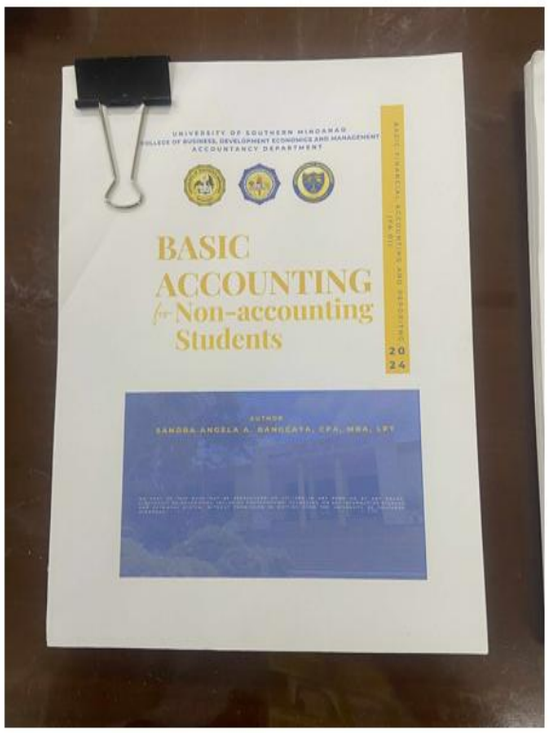
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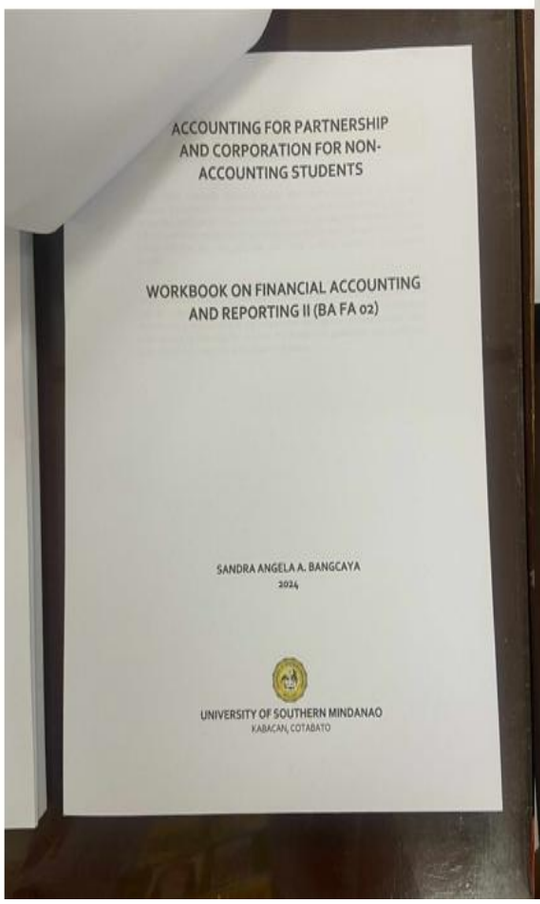
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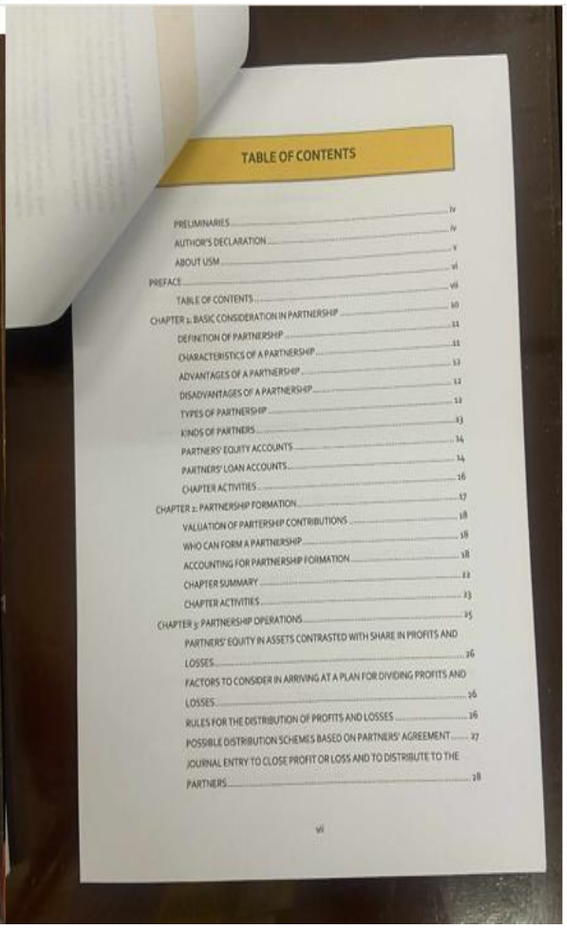
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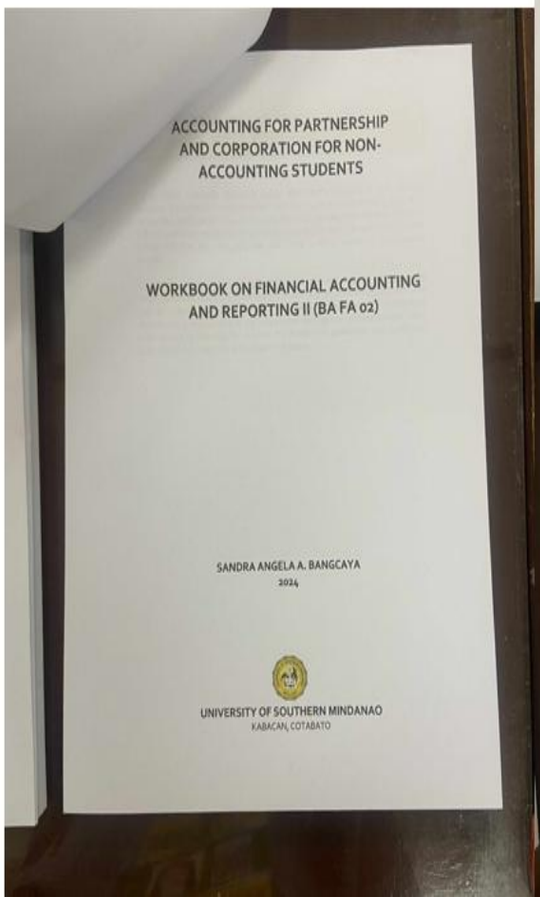







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ACCOUNTING FOR PARTNERSHIP AND CORPORATION FOR NON-ACCOUNTING STUDENTS

WORKBOOK ON FINANCIAL ACCOUNTING AND REPORTING II (BA FA 02)

SANDRA ANGELA A. BANGCAYA
2024

UNIVERSITY OF SOUTHERN MINDANAO
KABACAN, COTABATO

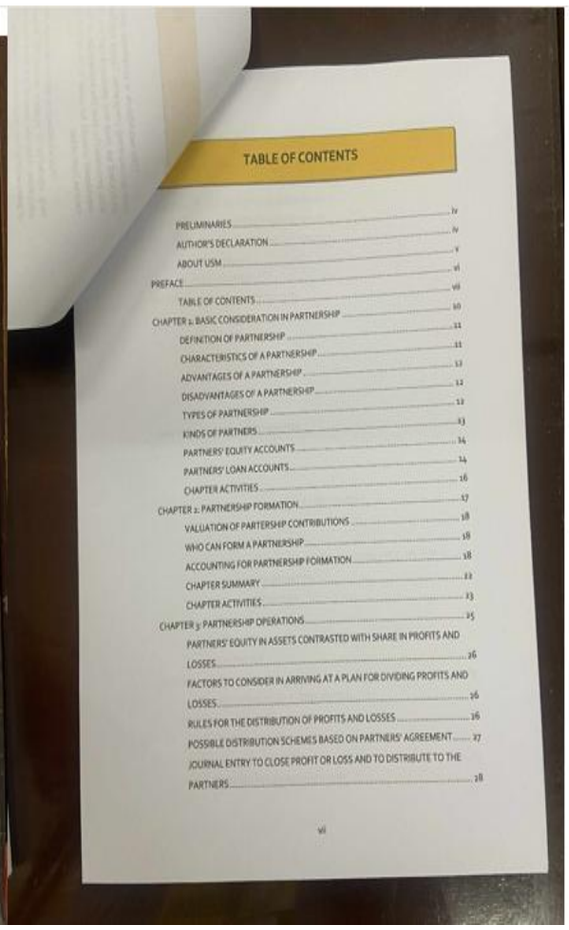


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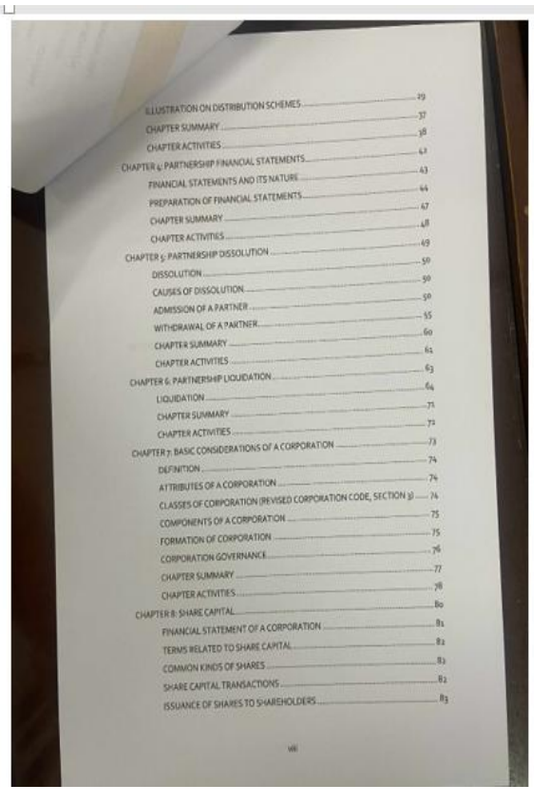
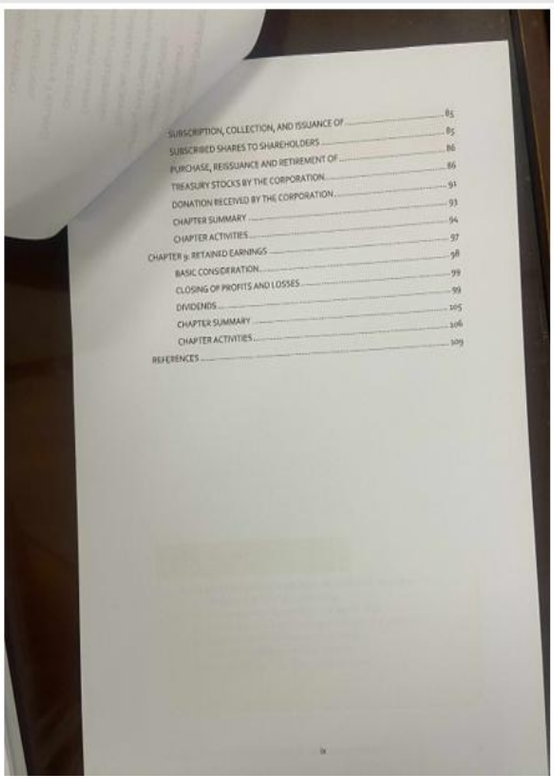


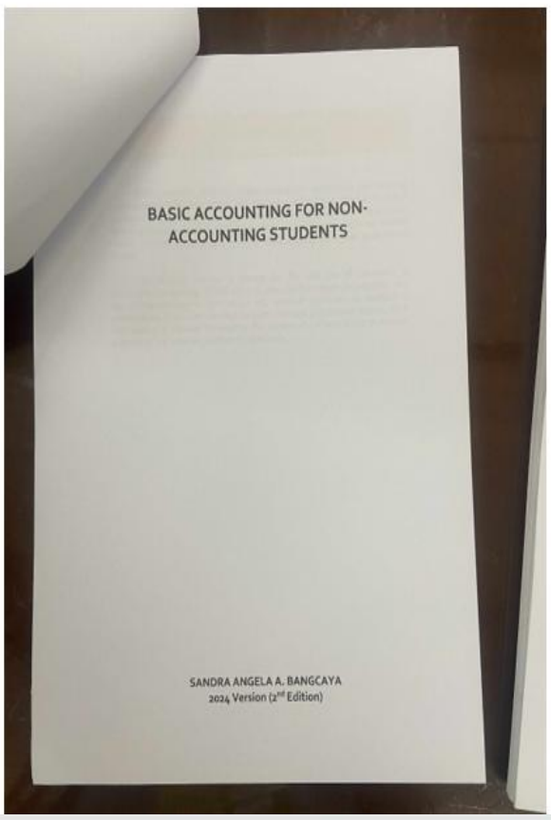
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2024 Version (2nd Edition)

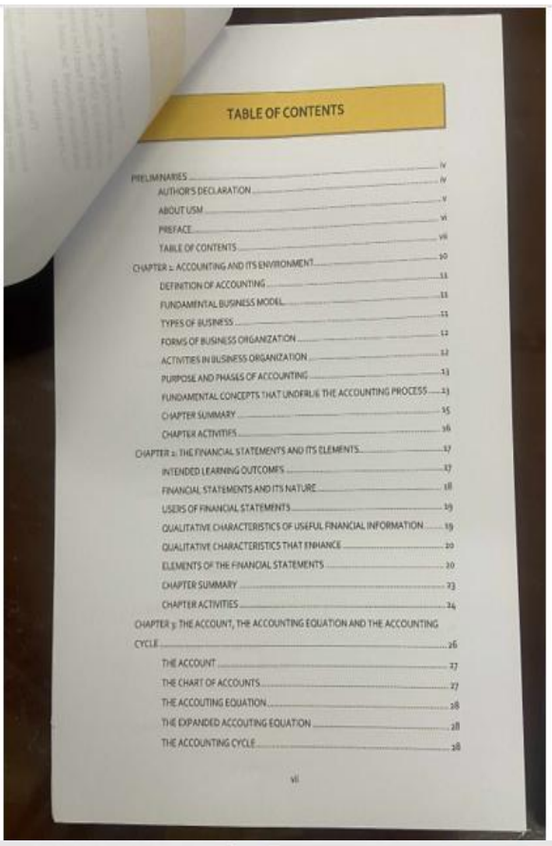
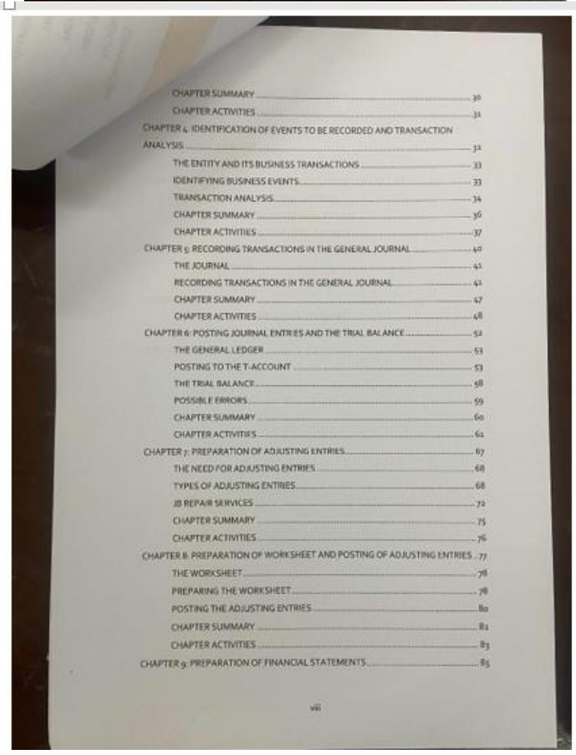
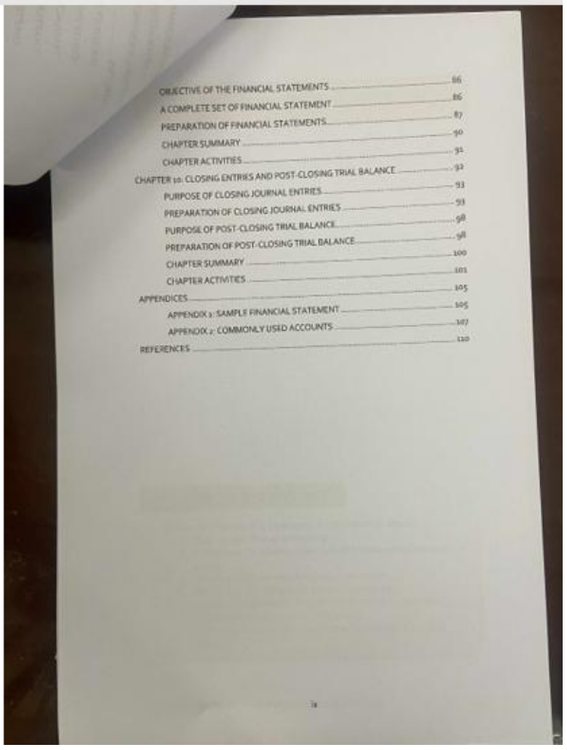


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