AREA II

FACULTY

PARAMETER A:

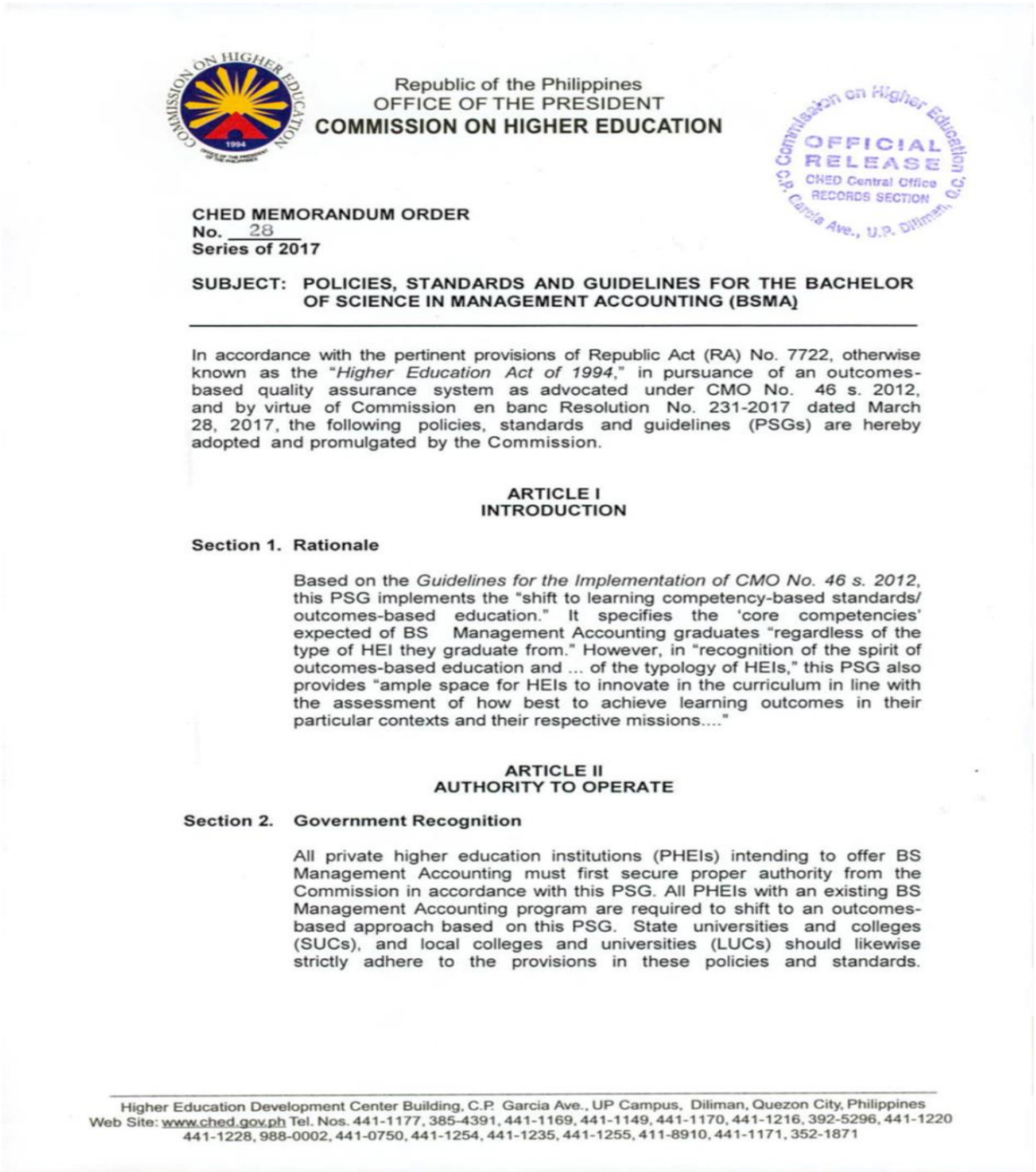
ACADEMIC QUALIFICATIONS AND PROFESSIONAL EXPERIENCE

S.1

PARAMETER A: ACADEMIC QUALIFICATIONS AND PROFESSIONAL EXPERIENCE

SYSTEM-INPUTS AND PROCESSES

S.1 The required number of faculty possess graduate degrees appropriate and relevant to the program or any of the allied fields



Republic of the Philippines
OFFICE OF THE PRESIDENT
COMMISSION ON HIGHER EDUCATION

Commission on Higher Education
OFFICIAL RELEASE
CHED Central Office
RECORDS SECTION
C.P. Garcia Ave., U.P. Diliman, Q.C.

CHED MEMORANDUM ORDER
No. 28
Series of 2017

SUBJECT: POLICIES, STANDARDS AND GUIDELINES FOR THE BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING (BSMA)

In accordance with the pertinent provisions of Republic Act (RA) No. 7722, otherwise known as the "*Higher Education Act of 1994*," in pursuance of an outcomes-based quality assurance system as advocated under CMO No. 46 s. 2012, and by virtue of Commission en banc Resolution No. 231-2017 dated March 28, 2017, the following policies, standards and guidelines (PSGs) are hereby adopted and promulgated by the Commission.

ARTICLE I
INTRODUCTION

Section 1. Rationale

Based on the *Guidelines for the Implementation of CMO No. 46 s. 2012*, this PSG implements the "shift to learning competency-based standards/ outcomes-based education." It specifies the 'core competencies' expected of BS Management Accounting graduates "regardless of the type of HEI they graduate from." However, in "recognition of the spirit of outcomes-based education and ... of the typology of HEIs," this PSG also provides "ample space for HEIs to innovate in the curriculum in line with the assessment of how best to achieve learning outcomes in their particular contexts and their respective missions...."

ARTICLE II
AUTHORITY TO OPERATE

Section 2. Government Recognition

All private higher education institutions (PHEIs) intending to offer BS Management Accounting must first secure proper authority from the Commission in accordance with this PSG. All PHEIs with an existing BS Management Accounting program are required to shift to an outcomes-based approach based on this PSG. State universities and colleges (SUCs), and local colleges and universities (LUCs) should likewise strictly adhere to the provisions in these policies and standards.

Higher Education Development Center Building, C.P. Garcia Ave., UP Campus, Diliman, Quezon City, Philippines
Web Site: www.ched.gov.ph Tel. Nos. 441-1177, 385-4391, 441-1169, 441-1149, 441-1170, 441-1216, 392-5296, 441-1220
441-1228, 988-0002, 441-0750, 441-1254, 441-1235, 441-1255, 411-8910, 441-1171, 352-1871

ARTICLE III
GENERAL PROVISIONS

Per Section 13 of RA No. 7722, the higher education institutions shall exercise academic freedom in its curricular offerings but must comply with the minimum requirements for specific academic programs, the general education distribution requirements and the specific professional courses.

Section 3. The Articles that follow give minimum standards and other requirements and prescriptions. The minimum standards are expressed as a minimum set of desired program outcomes which are given in Article IV Section 6. The CHED designed a curriculum to attain such outcomes. This curriculum is shown in Article V Section 8 as a **sample** curriculum. The number of units of this curriculum is here prescribed as the "minimum unit requirement" under Section 13 of RA 7722. In designing the curriculum the CHED employed a curriculum map which is shown in Article V Section 9 as a **sample** curriculum map.

Using a learner-centered/outcomes-based approach, the CHED also determined appropriate curriculum delivery methods shown in Article V Section 10. The sample course syllabi given in Article V Section 11 show some of these methods.

Based on the curriculum and the means of its delivery, the CHED determined the physical resource requirements for the library, laboratories and other facilities and the human resource requirements in terms of administration and faculty. See Article VI.

Section 4. The HEIs are allowed to design curricula suited to their own contexts and missions provided that they can demonstrate that the same leads to the attainment of the required minimum set of outcomes, albeit by a different route. In the same vein, they have latitude in terms of curriculum delivery and in terms of specification and deployment of human and physical resources as long as they can show that the attainment of the program outcomes and satisfaction of program educational objectives can be assured by the alternative means they propose.

The HEIs can use the **CHED Implementation Handbook for Outcomes-Based Education (OBE) and the Institutional Sustainability Assessment (ISA)** as a guide in making their submissions for Sections 16, 17 and 18 of Article VII.

ARTICLE IV
PROGRAM SPECIFICATIONS

Section 5. Program Description

5.1 Degree Name

The degree program described herein shall be called Bachelor of Science in Management Accounting (BSMA).

5.2 Nature of the Field of Study

This is the program that provides general accounting education to students wanting to pursue a professional career in management accounting. Further, this is the program that complies with the latest competency framework for professional accountants issued by the International Federation of Accountants (IFAC) thru their International Education Standards. Thus, this qualifies the graduate of this program to take assessments leading to certifications in management accounting given by global professional management accounting organizations.

As a field of study, management accounting is a profession that involves partnering in management decision-making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy.

By working across functions, management accountants understand the links between operational activity, financial resource generation and consumption, and value generation and preservation. They perform a vital role in supporting organizational performance through creating plans and monitoring execution.

Management accountants are expected to: (a) apply accounting and finance skills; (b) ensure these skills are applied in the context of the business; (c) to influence the decisions, actions and behaviors of others; and (d) lead the organization at different levels.

Management accountants should pursue lifelong learning, and continuous professional development. They must be objective, ethical and consider the public interest. They should help colleagues to overcome bias by rooting organizational decision-making and implementation in an evidence base, and by providing empirically tested, objective solutions wherever possible.

Management accounting professionals must pay due regard to the primacy of the organization's customers and the range of relationships that enable a business to operate. They must also understand the global macro-economic environment to assess information based on its relevance to their organization.

A combination of accounting and financial expertise, business understanding and analytical skills and appropriate business experience means that management accountants are practical and grounded in operational reality.

5.3 Program Goals *(Program Goal will be the expected outcomes of the graduates within 3 to 5 years of graduation that will included in the assessment).*

The primary goal of accounting education is to produce competent and ethical professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work. In the face of increasing changes that they will meet later as professional accountants, it is essential that students develop and maintain an attitude of learning to learn, to maintain their competence later as professional accountants.

The BSMA program should provide a foundation of professional knowledge, professional skills, and professional values, ethics and attitudes that enable them to continue to learn and adapt to change throughout their professional lives. These capabilities will enable professional management accountants to identify problems, know where to find this knowledge and know how to apply it in an ethical manner to achieve appropriate solutions. The balance of these elements may vary but what is required is to develop the knowledge base, strong skills and ethical values in order to produce competent professional accountants with appropriate values, ethics and attitudes.

A management accountant may cover a number of different technical or strategic positions. Technical positions span from more basic positions (main responsibilities would include inputting data in order to produce relevant management accounting information) to more advanced positions (main responsibilities would include determining what data to input, how to elaborate upon it and deciding what information is relevant for whom, and for what purpose).

The responsibilities may be wider at a more strategic position, such as finance director (also called chief financial officer – CFO) or controller (also called chief accounting officer – CAO). These are executive positions where management accountants are expected to deploy their technical and strategic skills to the extent that they have a significant input in determining their firms' major decisions.

Most commonly, management accountants are expected to contribute to planning, controlling and performance evaluation. Senior management accountants, who are involved in any of those three roles, need an extensive knowledge of the operations of the organization they work for. In this way they will be able to recommend to the top management courses of action that fulfill their strategic goals. Gaining experience in various roles within the organization or in other organizations will be essential for you to be able to convincingly discuss strategic decisions with the top management. More specifically, the greater proximity the role has to the CFO, the more responsibility and influence it will have on treasury, risk management, tax planning, investor relations, internal audit and overall control.

The strategic relevance of management accounting is represented by its ability to support the management in taking strategic decisions which include the definition of the organizational strategy. Management accountants collaborate with the

organization's managers in preparing alternative scenarios and evaluating different possible courses of actions.

Management accountants must reflect on the ethical implications of their job, which implies also addressing the question of to whom they respond with their actions and decisions. Management accountants respond to the owners along with many other organizational stakeholders. The social environment of an organization is much wider than just its owners, employees and customers. Creditors, competitors, other organizations, neighbors, suppliers and other stakeholders may be equally affected by the decisions taken in an organization.

5.4 Specific Professions/Careers/Occupations for graduates

The field of accounting offers stimulating and challenging work that is constantly evolving. The BSMA program seeks to prepare the student for a management accounting career.

Specific sample job opportunities are the following:

a. Entry-level jobs.
   1. Public Practice: Junior Analyst, Consulting staff
   2. Commerce and Industry: Cost Analyst, Investment Analyst, Management Accounting Staff, Tax Accounting Staff, Financial Analyst, Budget Analyst, Credit Analyst, Cost Accountant.
   3. Government: State Accounting Examiner, NBI Agent, Treasury Agent, State Accountant, LGU Accountant, Revenue Officer, Audit Examiner, Budget Officer, Financial Services Specialist
   4. Education: Junior Accounting Instructor

After obtaining sufficient meaningful experience, the graduate of the BSMA program can assume any of the following positions;

b. Middle-level positions
   1. Public Practice: Senior Consulting Manager/Financial Advisory Manager
   2. Commerce and Industry: Controller/Comptroller, Senior Information Systems Auditor, Senior Loan Officer, Senior Budget Officer
   3. Government: State Accountant V, Director III and Director IV, Government Accountancy and Audit, Financial Services Manager, Audit Services Manager, Senior Auditor
   4. Education: Senior Faculty, Accounting Department Chair

c. Advanced positions
   1. Public Practice: Partner, Senior Partner, Senior Consultant/Financial Advisor
   2. Commerce and Industry: Finance Director/Chief Financial Officer, Chief Information Officer
   3. Government: National Treasurer, Vice President for Finance/CFO (for GOCCs), Commissioner, Associate Commissioner, Assistant Commissioner, (COA, BIR, BOC)
   4. Education: Vice President for Academic Affairs, Dean

5.5 Allied Fields in Business and Economics

Management accounting is functionally most closely related to the fields of business administration and management, advertising, agri-business, banking and finance, business entrepreneurship, commercial and mercantile law, customs administration, economics, educational administration/management, entrepreneurial management, hotel and restaurant management, legal management, marketing management, office administration/management, public administration/management, real estate management, tourism, and travel management.

Section 6. Program Outcomes

6.1 Common to all programs in all types of schools

The graduates have the ability to:

1. articulate and discuss the latest developments in the specific field of practice. (PQF level 6 descriptor);
2. effectively communicate orally and in writing using both English an Filipino;
3. work effectively and independently in multi-disciplinary and multi-cultural teams. (PQF level 6 descriptor);
4. act in recognition of professional, social, and ethical responsibility; and
5. preserve and promote "*Filipino historical and cultural heritage*" (based on RA 7722)

6.2 Common to the Business and Management discipline

A graduate of a business or management degree should be able to:

1. describe the basic functions of management such as planning, organizing, leading and controlling;
2. identify and describe the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology, and strategic management) and employ these concepts in various business situations;
3. select the proper decision making tools to critically, analytically and creatively solve problems and drive results
4. express clearly and communicates effectively with stakeholders both in oral and written forms;
5. apply information and communication technology (ICT) skills as required by the business environment;
6. able to work effectively with other stakeholders and manage conflict in the workplace;
7. organize and lead groups to plan and implement business related activities;

8. demonstrate corporate citizenship and social responsibility; and
9. exercise high personal moral and ethical standards.

6.3 Specific to a sub-discipline and major

A graduate of BS in Management Accounting should be able to:

1. resolve business issues and problems, with a global and strategic perspective using their knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, management accounting and control, taxation and accounting information systems.;
2. conduct management accounting research through independent studies of relevant literature and appropriate use of accounting theory and methodologies;
3. employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions;
4. apply knowledge and skills that will enable them to successfully respond to various types of assessments (including professional licensure and certifications); and
5. confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant.

6.4 Common to a horizontal type as defined in CMO No. 46, s. 2012

a. Graduates of professional institutions demonstrate a service orientation in one's profession,
b. Graduates of colleges participate in various types of employment, development activities, and public discourses, particularly in response to the needs of the communities one serves
c. Graduates of universities participate in the generation of new knowledge or in research and development projects

Graduates of State Universities and Colleges must, in addition, have the competencies to support "national, regional and local development plans." (RA 7722)

A PHEI, at its option, may adopt mission-related program outcomes that are not included in the minimum set.

Section 7. Sample Performance Indicators

Performance Indicators are specific, measurable statements identifying the performance(s) required to meet the outcome; confirmable through evidence.

PROGRAM OUTCOMES	PERFORMANCE INDICATOR
1. Resolve business issues and problems, with a global and strategic perspective using knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, management accounting and control, taxation and accounting information systems.	• Record financial transactions in compliance with generally accepted accounting and reporting standards for sole proprietorships, partnerships, corporations, government and not-for-profit organizations. • Prepare management accounting reports such as budgets and business plans using appropriate framework. • Prepare individual and corporate income tax returns and basic tax planning in compliance with relevant legislations and regulations. • Perform cost-benefit analysis for management decisions. • Design and implement a management control and performance system. • Communicate effectively the results of financial analysis.
2. Conduct management accounting research through independent studies of relevant literature and appropriate use of accounting theory and methodologies.	• Design an appropriate research plan • Prepare a critical review of related literature • Analyze results of study and discuss implication and contributions to body of knowledge • Present findings an conclusions of the study • Communicate effectively the recommendations.
3. Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.	• Customize an accounting software to a particular business entity • Develop a financial model using a spreadsheet software
4. Apply knowledge and skills that will successfully respond to various types of assessments (including professional licensure and certifications).	• Perform accounting-related work in actual workplace based on pre-set standards
5. Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant.	• Promote adherence to legitimate and acceptable ethical objectives of an organization. • Communicate limitations or other constraints that would preclude responsible judgment or successful performance of an activity such as in the practicum or on-the-job training.

ARTICLE V
CURRICULUM

Section 8. Curriculum Description

The curriculum for BS in Management Accounting Program is designed to support aspiring professional accountants to develop the appropriate ***entry-level*** technical competence, professional skills, values, ethics and attitudes to successfully complete their studies, pass their professional certification assessment/examination and the practical experience period. It is composed of a ***minimum*** of **167** units, including the required General Education, or GE curriculum, and covers all major areas required by the profession such as:

1. Accounting, finance and related knowledge;
2. Organizational and business knowledge; and
3. Information technology, knowledge and competencies.

The **167** units are broken down into the following components:

Courses	Minimum Units Prescribed
1. General Education (GE) Courses	36
2. National Service Training Program (NSTP)	6
3. Physical Education (PE) courses	8
Sub-total	***50 units***
4. Common Business and Management Education Courses	6
5. Core Accounting Education Courses	81
6. Cognates/Major/Professional Courses	30
Sub-total	***117 units***
Total	***167 units***

The subjects under the GE Courses are as per CHED Memorandum No. 20 series of 2013.

This curriculum is vertically aligned with the Accounting and Business Management (ABM) strand of the senior high school academic track.

Section 9. Sample Curriculum

9.1 General Education, NSTP and Physical Education Courses

The core courses can significantly prepare the students as they transition from high school to tertiary education and pursue professional level of education. This component of accounting education is purposefully designed to strengthen three (3) important learning outcomes or competencies:

- **Communication skills** – Ability to write and speak clearly and persuasively, gather evidence and construct a coherent argument; shape speech and writing to the nature of one's audience.

- **Logical and critical thinking** – Ability to analyze, synthesize and evaluate information and ideas from multiple perspectives; differentiate between objective information and subjective points of view and identify ways of making provisional judgments.

- **Quantitative reasoning and computer literacy** – Development of quantitative reasoning in mathematics or statistics combined with a basic computer literacy which is essential in contemporary technological society.

A broad general education can significantly contribute to the acquisition of professional skills. This component of the curriculum focuses on the development of non-professional knowledge, intellectual skills, personal skills, interpersonal and communication skills. A good foundation of general education, although not an end in itself, is one way of helping students become broad-minded individuals who think and communicate effectively and who have the basis for conducting inquiry, carrying out logical thinking and undertaking critical analysis. This foundation will enable students to make decisions in the larger context of society, to exercise good judgment and professional competence, to interact with diverse groups of people, to think globally, and to begin the process of professional growth. The acquisition of these skills is more important than the way in which they are learned.

9.2 Common Business and Management Education Courses

These courses cover all the major functional areas of business, and provide the foundational knowledge of the environment and the context in which professional accountants work.

Course	No. of Units
Operations Management and TQM	3
Strategic Management	3
Total	**6**

9.3 Core Accounting Education Courses

This component of the curriculum provides the students with core technical foundation essential to a successful career as professional accountants. It further develops and integrates the knowledge, skills and professional values, ethics and attitudes which they obtained from the other components of the curriculum. It gives students the necessary theoretical and technical accounting knowledge and intellectual skills, including an understanding of professional values and ethics.

Course	Code	No. of Units
Law on Obligations and Contracts	AE1	3
Business Laws and Regulations	AE2	3
Regulatory Framework and Legal Issues In Business	AE3	3
Management Science	AE4	3
International Business and Trade	AE5	3
Accounting Research Methods	AE6	3
Management Accounting Internship	AE7*	6
Management Accounting Research	AE8*	3
Statistical Analysis with Software Application	AE9	3
Governance, Business Ethics, Risk Management, and Internal Control	AE10	3
Managerial Economics	AE11	3
Economic Development	AE12	3
Financial Accounting and Reporting	AE13*	3
Conceptual Framework and Accounting Standards	AE14*	3
Intermediate Accounting 1	AE15*	3
Intermediate Accounting 2	AE16*	3
Intermediate Accounting 3	AE17*	3
Financial Markets	AE18	3
Financial Management	AE19	3
Accounting Information System	AE20*	3
IT Application Tools in Business	AE21	3
Cost Accounting and Control	AE22*	3
Strategic Cost Management	AE23*	3
Strategic Business Analysis	AE24	3
Business Tax	AE25	3
Income Taxation	AE26	3
Total		**81**

* *These are accounting courses that must be taught by qualified faculty as specified in Section 15.1.a.*

9.4 Cognate/Major/Professional Courses

The professional courses complements the technical competencies of the business and management education, and accounting education courses, and the intellectual, interpersonal, communication, and organizational and management skills developed in general education. Together with the business and management education and the accounting education courses, the professional courses complete the technical, competencies, skills, professional attitude, ethics and values required under IFAC's latest International Education Standards that qualifies the graduate to take any global certification assessment in management accounting.

Course	Code	No. of Units
Sustainability and Strategic Audit	PrE1	3
Human Behavior in Organization	PrE2	3
Project Management	PrE3	3
Accounting for Business Combinations	PrE4*	3
Accounting for Government and Non-profit Organizations	PrE5*	3
Valuation Methods	PrE6	3
Performance Management Systems	PrE7	3
Strategic Tax Management	PrE8	3
Professional Electives	**Elec#**	6
Updates in managerial accounting		
Human resource management		
Innovation and strategy formulation		
Management Reporting		
Enterprise Governance Framework		
Total		**30**

* *These are accounting courses that must be taught by qualified faculty as specified in Section 15.1.a. All other professional courses must be taught by qualified faculty who are CPAs or has globally recognized professional certification in management accounting and other appropriate and relevant fields as provided by Section 15.1.d.*

9.5 Sample Program of Study

First Year		
First Semester		
Courses	**Type**	**Units**
Understanding the Self	GE	3
Readings in Philippine History	GE	3
The Contemporary World	GE	3
Mathematics in the Modern World	GE	3
Financial Accounting and Reporting	AE	3
Managerial Economics	AE	3
NSTP	NSTP	3
Physical Education 1	PE	2
Total		**23**

First Year		
Second Semester		
Courses	**Type**	**Units**
Purposive Communication	GE	3
Art Appreciation	GE	3
Science, Technology, and Society	GE	3
Law on Obligations and Contracts	AE	3
Conceptual Framework and Accounting Standards	AE	3
Operations Management and TQM	CBME	3
NSTP	NSTP	3
Physical Education 2	PE	2
Total		**23**

Second Year		
First Semester		
Courses	**Type**	**Units**
Ethics	GE	3
Rizal's Life and Works (as mandated by law)	GE	3
Income Taxation	AE	3
Intermediate Accounting 1	AE	3
Cost Accounting and Control	AE	3
Business Laws and Regulations	AE	3
Financial Management	AE	3
Physical Education 3	PE	2
Total		**23**

Second Year		
Second Semester		
Courses	**Type**	**Units**
GE Elective (Business Logic)	GE	3
Management Science	AE	3
Regulatory Framework and legal issues in business	AE	3
Intermediate Accounting 2	AE	3
Business Tax	AE	3
Conceptual Frameworks and Accounting Standards	AE	3
Financial Markets	AE	3
Physical Education 4	PE	2
Total		**23**

Third Year		
First Semester		
Courses	**Type**	**Units**
Accounting Research Methods	AE	3
Accounting for Government and Non-profit Organizations	PC	3
Intermediate Accounting 3	AE	3
IT Application Tools in Business	AE	3
Accounting for Business Combinations	PC	3
Strategic Cost Management	PC	3
Human Behavior in Organization	PC	3
Total		**21**

Third Year		
Second Semester		
Courses	**Type**	**Units**
Statistical Analysis with Software Application	AE	3
International Business and Trade	AE	3
Governance, Business Ethics, Risk Management and Internal Control	AE	3
Accounting Information System	AE	3
Project Management	PC	3
Strategic Business Analysis	AE	3
Strategic Tax Management	PC	3
Total		**21**

Fourth Year		
First Semester		
Courses	**Type**	**Units**
Management Accounting Internship	AE	6
Management Accounting Research	AE	3
Total		**9**

Fourth Year		
Second Semester		
Courses	**Type**	**Units**
Social Science and Philosophy	GE	3
Arts & Humanities	GE	3
Strategic Management	CBME	3
Performance Management Systems	PC	3
Sustainability and Strategic Audit	PC	3
Valuation	PC	3
Professional Elective 1	PC	3
Professional Elective 2	PC	3
Total		**24**

Section 10. Sample Curriculum Map

The curriculum map is a tool to validate if a match exists between core program outcomes (competencies) and the content of a curricular program (on a per course or subject basis). The following letter symbols have been used:

L - Facilitate LEARNING of the competencies (input is provided and competency is evaluated)

P - Allow student to PRACTICE competencies (no input but competency is evaluated)

O - Provide OPPORTUNITY for development (no input or evaluation, but there is opportunity to practice the competencies)

	Program Outcome Specific to Sub-Discipline (BSMA)				
COURSE	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
Accounting Education Courses					
Conceptual Framework and Accounting standards	L	O	O	L	L
Intermediate Accounting 1	L	O	O	P	L
Intermediate Accounting 2	L	O	O	P	L
Intermediate Accounting 3	L	O	O	P	L
Cost Accounting and Control	L	O	O	P	O
Financial Markets	L	O	O	L	L
Financial Management 1	P	O	O	P	L
Financial Management 2	P	O	O	P	L
Business Tax	P	O	O	P	P
Business Laws and Regulations	L	O	O	P	P
Legal Issues in Business	L	O	O	P	P
Accounting Information System	P	O	P	P	O
Accounting Information System	P	O	P	P	O
IT Application Tools in Business	L	O	P	L	O
International Business and Trade	L	O	O	L	L
Macroeconomic Theory and Practice	L	O	O	L	O
Accounting Internship*	P	O	L	O	P
Accounting Research*	L	P	P	O	P
Statistical Analysis with Software Application	L	L	P	L	O

	Program Outcome Specific to Sub-Discipline (BSMA)				
COURSE	PO1	PO2	PO3	PO4	PO5
Professional Courses					
Accounting for Business Combinations	L	O	O	P	L
Project Management	P	O	O	P	P
Strategic Cost Management	L	O	O	P	L
Strategic Business Analysis	L	O	O	P	L
Governance, Risk Management and Internal Control	P	O	O	P	P
Performance Management Systems	P	O	O	P	P
Sustainability and Strategic Audit	P	O	O	P	L
Valuation	L	O	O	P	L
Human Resource Management and Organization Behavior	L	O	O	P	L
Innovation and Strategy Formulation	P	O	O	P	O
Strategic Tax Management	P	O	O	P	P

Section 11. Sample Means of Curriculum Delivery

Educators delivering professional accounting education programs need to respond to the changing needs of the international accountancy profession as well as individual accountants. Hence, their teaching methods should focus on providing students with the tools for self-directed learning after they become accountants. Educators are free to adopt the methods that work best in their particular cultures. However, they may need to be trained and encouraged to use a broad range of learner-centered teaching methods that include:

11.1 Using case studies, projects and other means to simulate work situations;
11.2 Collaborative projects /working in groups;
11.3 Adapting instructional methods and materials to the ever-changing environment in which the accountant works;
11.4 Pursuing a curriculum that encourages self-learning so that students learn to learn on their own and carry out this skill with them after becoming accountants;
11.5 Using technology and e-learning;
11.6 Encouraging students to be active participants in the learning process;
11.7 Using measurement and evaluation methods that reflect the changing knowledge, skills, and values, ethics, and attitudes required of accountants;
11.8 Integrating knowledge, skills, values, ethics and attitudes across topics and disciplines to address many-sided and complex situations typical of professional demands;
11.9 Emphasizing problem identification and problem-solving which encourages identifying relevant information, making logical assessments and communicating clear conclusions;
11.10 Exploring research findings; and
11.11 Stimulating students to develop professional skepticism and professional judgment.

Education programs need to include reflection when students are required to consider an experience, what went well, what did not work and what approach should be taken in the future in similar circumstances.

Delivering all of these teaching methods in a purely academic environment is not the only solution. Integration of education and practical experience can bring benefits by drawing on work-based examples to enable students to apply knowledge. A well-designed program of on-the-job training can deliver many of the required experiences. Supervisors, mentors and others involved in practical experience may need to be trained in the most effective way of planning practical experience.

Other learning methods include:

a. Working in groups and in-office environments;
b. Integration of professional knowledge, professional skills, and professional values, ethics and attitudes across topics and practice in problem solving; and
c. Reflection and post-implementation work reviews as a means of learning.

Section 12. Sample Syllabi for Selected Accounting Education Course *(Please refer to Annex A)*

Section 13. Curriculum Standards

In implementing the minimum curricular standards, certain important implications should be kept in mind. These are:

13.1 The standards are intended to be flexible rather than restrictive. They provide a general framework within which each institution should design and develop a curriculum in the context of institutional strength, priorities, and commitment.

13.2 The standards are the minimum required of schools authorized by CHED to offer the B.S. Management Accounting Program. Higher standards are expected to be implemented by schools with deregulated status and those designated as Centers of Excellence (COE) and Centers of Development (COD) in Accountancy Education.

13.3 Curriculum development is a dynamic and continuing process. Accounting education should not only keep pace with current realities but should anticipate changes that may take place in business and the accounting profession. The school should make provision for periodic re-examination and research to avoid curriculum obsolescence, preferably once every two to three years.

13.4 Curriculum content should be carefully selected so that the available time and resources are effectively utilized and only the appropriate and pertinent subject areas are included.

13.5 Correlation and integration of the different courses of study are essential to an effective educational program as well as to optimal student achievement.

13.6 The qualitative rather than the quantitative factors of education should be emphasized. The excellence of teaching, quality of students, broadening effect of the total curriculum, along with the development of integrity, professional attitudes, and a continuing desire to learn are more important than course labels, unit requirements, or subject groupings.

13.7 The curriculum for management accountancy program should be consistent with the school's philosophy, mission and vision statement.

13.8 The curricular requirement for BSMA should follow the minimum number of units prescribed herein.

13.9 The HEI is free to enhance and to follow different patterns and modalities based on the needs of its clientele.

13.10 As a general rule, subjects offered as a three (3) unit courses should have an equivalent of a minimum of 14 contact hours per unit. No subject offered in a semester should exceed six (6) units.

13.11 Management Accounting Internship should cover a minimum of 400-hours of mentored practical experience where the HEI should assign a mentor to each student. A mentor can be assigned at most twenty (20) student-mentees.

Management Accounting Research (3 units) should be taken together with Management Accounting Internship (6 units) and in no instance should the student be allowed to enroll in more than twelve (12) units during that term.

The internship should be covered by a memorandum of agreement between the HEI and the industry partner and should include a detailed Terms of Reference for the expected output between the intern and the industry partner.

Ideally, students should take accounting internship in their fourth (4^{th}) year or last academic year.

13.12 The HEI is required to formulate and implement an appropriate admission policy for all students applying for BSMA. Likewise, the HEI should formulate and implement a retention policy to maintain the quality of the BSMA program.

13.13 Access to computers and multi-media materials as well as the Internet should be provided both to faculty members and students

ARTICLE VI
REQUIRED RESOURCES

Section 14. Administration

14.1 Qualification

The BSMA program shall be administered by a full-time Dean/Chair/ Director, as the case may be, with the following appropriate qualifications:

a. Filipino citizen with good moral character;
b. Registered Professional Accountant in the Philippines with valid PRC identification Cards and Certificate of Accreditation as Accounting Teacher or equivalent certification from a globally recognized professional organization for management accounting;
c. Teaching experience of at least five (5) years in the tertiary level, and preferably, two (2) years of administrative experience;
d. Holder of at least a master's degree in accountancy, or other related are of studies as identified in Section 5.5 hereof; and
e. A member in good standing of the accredited professional organization for Certified Public Accountants or equivalent professional organization for management accountants.

Section 15. Faculty

The faculty should possess the educational qualifications, professional experience, classroom teaching ability, computer literacy, scholarly research productivity, and other attributes essential for the successful conduct of the undergraduate accounting program.

15.1 Qualifications

a. All faculty teaching accounting courses should possess the following qualifications:
   1. Registered Professional Accountants in the Philippines with current PRC Identification Cards;
   2. Holder of a valid Certificate of Accreditation as Accounting Teacher from the BOA/PRC;
   3. Holder of at least a master's degree in accountancy, or other related area of studies as identified in Section 5.5 hereof;
   4. Must have earned twelve (12) units of professional education subjects or equivalent program (e.g. teaching and learning philosophies, test and measurements);
   5. Three years of relevant practical experience (in the fields of public practice, commerce and industry, or government);
   6. Member in good standing of the accredited professional organization for Certified Public Accountants; and
   7. Must be of good moral character.

b. Any tenured / full time / full load faculty who does not meet qualifications **3** and **4** above shall be required to comply with the same within a period not exceeding three (3) years from the date of the issuance of this CMO.

c. Qualifications **2** and **3** above do not apply to special lecturers or adjunct faculty.

d. Faculty teaching professional courses in management accounting should be a Registered Professional Accountants in the Philippines with current PRC Identification Cards or a professional certified by a globally recognized professional organization in management accounting or other appropriate and related fields.

15.2 Teaching Load

a. The regular teaching load of full-time academic teaching personnel shall be determined by the higher education institution but shall in no case exceed 24 units per term.

b. Faculty should not be assigned to teach more than three or occasionally, four different courses in any one term. Neither should there be too much variety in the courses assigned in any one year.

c. De-loading from regular teaching may be allowed for administrative, research, or professional assignments without reduction in compensation.

d. The teaching load of part-time or special lecturers teaching in more than one educational institutions shall in no case exceed 24 units per term in the aggregate. For this purpose, the HEIs should establish a monitoring system to ensure compliance.

15.3 Faculty Ranking and Evaluating

A system of ranking and evaluating faculty members should be instituted and implemented by the school.

a. The faculty should be assigned academic ranks in accordance with suitable ranking criteria. The usually recognized ranks of collegiate faculty members are: instructors, assistant professors, associate professors, and professors.

b. As a general rule, a new member of the faculty begins as an instructor and is subsequently promoted, if deserving. A new faculty member may immediately be appointed to any of the higher ranks if warranted by his/her qualifications.

c. Faculty competence and performance should be periodically evaluated using appropriate evaluation instruments to promote the professional growth of individual faculty and provide a basis for advancement and salary adjustments.

d. The probationary employment for full-time faculty who are academically qualified should be for a period of not more than three (3) years. Faculty members who have

successfully passed this probationary period should be made permanent.

e. After due process, faculty members who do not meet minimum standards of competence and performance, or who are found guilty of unprofessional conduct or of violating school regulations should be separated from service.

15.4 Faculty/Staff Development

There should be a formal development program to encourage and help faculty members keep up with new knowledge an techniques in their field, improve their teaching skills and course materials, and continue their professional growth.

The faculty development program should include provisions for, among others:

a. Adequate and qualified supervision of faculty;
b. Scholarships, sabbatical leaves, and research grants;
c. Financial support for active membership in professional organizations, and attendance at continuing professional development (CPD) programs such as seminars, workshops, and conferences;
d. In-service training courses;
e. Periodic faculty meeting; and
f. Participation in faculty committees.

In the end, the faculty should possess the educational qualifications, professional experience, classroom teaching ability, scholarly productivity, and other attributes essential for the successful conduct of the undergraduate accounting program.

As part of their professional development, accounting faculty should take it upon themselves to comply with the Continuing Professional Development (CPD) requirements of the profession.

a. If the school itself offers graduate programs, it should provide its faculty members the opportunity to earn advanced degrees, with tuition fee privileges and other forms of assistance.
b. Attendance at in-service training programs on official time shall be encouraged and records of such attendance shall be filed at the office of the dean/chairman/director, as the case may be.

15.5 Faculty Requirements

a. At least thirty percent (30%) of the accounting education and professional subjects in the program should be handled by full-time faculty.
b. There should be at least 3 full–time faculty who are CPA or are globally recognized and certified professional in

management accounting and other related fields for CHED recognized BSMA program.

Section 16. Library

Library personnel, facilities and holdings should conform to existing CHED requirements for libraries which are embodied in a separate CHED issuance. The library must maintain a collection of updated and appropriate/suitable textbooks and references used for the core courses in the curriculum. Library resources should complement curriculum delivery to optimize the achievement of the program outcomes for the BS in Management Accounting program.

Section 17. Laboratory and Physical Facilities

The school must also provide for computer laboratories required for hands on training of the students. The laboratory floor space should be at least 2.0 square meters per student. For the computer laboratory, there should be no more than two (2) students per terminal or workstation. At least one of the laboratories should be a multi-user or a networked system. Likewise, one printer is required per fifteen (15) computers. Computers should also be provided for the use of the faculty.

The required computer hardware and software should be able to respond to the objectives of the subjects in the curriculum. They should conform to generally accepted industry standards and be capable of providing training in the micro, mid-range or main-frame environments. At least twenty percent (20%) of the equipment should have been acquired within the last three (3) years or upgraded to the latest technological standards.

ARTICLE VII
COMPLIANCE OF HEIs

Using the ***CHED Implementation Handbook for OBE and ISA*** as reference, a HEI shall develop the following items which will be submitted to CHED when they apply for a permit for a new program:

Section 18. The complete set of program outcomes, including its proposed additional program outcomes.

Section 19. Its proposed **curriculum**, and its justification including a curriculum map.

Section 20. Proposed **performance indicators** for each outcome. Proposed measurement system for the level of attainment of each indicator.

Section 21. Proposed **outcomes-based syllabus** for each course.

Section 22. Proposed system of program assessment and evaluation

Section 23. Proposed system of program **Continuous Quality Improvement (CQI)**.

For existing programs, CHED shall conduct regular monitoring and evaluation on the compliance of HEIs to this Policies, Standards and Guidelines using an outcomes-based assessment instrument.

ARTICLE VIII
TRANSITORY, REPEALING AND EFFECTIVITY PROVISIONS

Section 24. Transitory Provision

All private HEIs, state universities and colleges (SUCs) and local universities and colleges (LUCs) with existing authority for management accounting programs such as BS Management Accounting, and other degree programs with majors in management accounting are hereby given a period of **three (3) years** from the effectivity thereof to fully comply with all the requirements in this CMO. However, the prescribed minimum curricular requirements in this CMO shall be implemented starting Academic Year 2018-2019.

Section 25. Repealing Clause

Any provision of this Order, which may thereafter be held invalid, shall not affect the remaining provisions.

All CHED issuances or any part thereof inconsistent with the provisions in this CMO shall be deemed modified or repealed.

Section 26. Effectivity Clause

This CMO shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation. This CMO shall be implemented beginning **Academic Year 2018-2019**.

Quezon City, Philippines May 9, 2017.

For the Commission:

PATRICIA B. LICUANAN, Ph.D.
Chairperson

Attachment:

ANNEX A- Sample Syllabus

ANNEX A

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING
Sample Course Syllabus in Intermediate Accounting III

Course Description:

This course is the culmination of Financial Accounting cluster. It deals with the preparation of general-purpose financial statements in accordance with generally accepted Philippine standards on financial reporting. It also covers reconstruction of accounts from incomplete records, change from cash basis to accrual basis of accounting, accounting changes, correction of errors, discontinued operations and segment reporting.

Credit: 3 Units

Prerequisite: Intermediate Accounting I and II

Course Learning Outcomes:

Upon completion of the course. the students will be able to

A. Cognitive

1. prepare general-purpose financial statements that conform with the provisions of PAS 1 Presentation of Financial Statements
2. prepare financial statements from incomplete records / records from single-entry system
3. convert cash basis financial statements into accrual basis financial statements
4. apply the provisions of PAS 8 Accounting Policies, Changes in Accounting Estimates and Errors in accounting for the effects of accounting changes and correction of errors
5. explain accounting for discontinued operation as provided by relevant Philippine standards on financial reporting
6. identify reportable operating segments in accordance with PFRS 8 Operating Segments

B. Psychomotor

1. compute the total assets, liabilities and equity of an entity at a particular date, the comprehensive income or loss, the change in equity, and the cash flows during a given period
2. compute corrected profit or loss after correcting accounting errors
3. compute profit or loss using the cash basis and the accrual basis of accounting

C. Affective

1. comply with accounting standards in the preparation of financial statements and in accounting for changes and errors.
2. support the work of the Financial Reporting and Standards Council and the Philippine Interpretations Committee in the development of accounting standards and relevant implementation guidance

Required Textbook and Resources:

1. Philippine Accounting Standards (PAS) and Philippine Financial Reporting Standards (PFRS) issued by FRSC.
2. International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) issued by IASB.
3. SIC and IFRIC issued by IASC and IASB
4. PIC Questions and Answers prepared by PIC and approved by FRSC

References:

1. _____

Requirements:

1. Audited 2013 financial statements
2. Accounting researches / news articles on topics included in the course

DETAILED COURSE OUTLINE

Wk	Hrs	Topic	Learning Outcomes	Strategies/Activities	Assessment of Learning Outcomes
		Classroom policies and introduction to the course Discussion of the course syllabus	• Identify and comply with the policies in Intermediate Accounting III to maximize learning • Explain the relationship between and among various courses and Intermediate Accounting III	• Sharing of expectations from the teacher and the students • Lecture/ discussion	• Students to submit reflection paper on their realization from the initial discussion
		Financial reporting standards on the preparation and presentation of general purpose financial statements • Purpose of financial statements • Complete set of financial statements • General features of financial statements • Identification of financial statements	• Explain the purpose of financial statements • Identify composition of a complete set of financial statements • Identify and explain the general features of financial statements and how they are applied in the preparation and presentation of financial statements • Explain the structure of financial statements and how they are identified	• Lecture / discussion • Students to prepare a summary of PAS/PFRS No. __ • Situational analysis that will require application of the concepts learned • Students to obtain audited 2013 financial statements to be used as examples in the discussion of the standards relating to the preparation and presentation of financial statements	• Students to identify compliance or non-compliance of sample financial statements with provisions of PAS/PFRS No. __ Students to submit a journal on their learning relating to the topic • Students to answer exercises and problems on the topic • Quiz on the topic
		Statement of Financial Position and Notes 1. Definition/nature 2. Elements 3. Reporting classifications • Current and Non-current assets • Current and Non-current liabilities • Owners' Equity 4. Format	• Identify the different elements of statement of financial position. • Classify the elements of statement of financial position. • Select the appropriate form to be used in preparing the statement of financial position • Disclose information that enhances understandability of the statement • Prepare a properly classified	• Lecture/discussion • Board work • Sharing of researches / news articles relating to statement of financial position • Students to solve problems on preparation of statement of financial	• Students to answer exercises, problems and cases relating to preparation of statement of financial position • Students to submit a journal on their learning relating to the topic • Quiz on the topic

		5. Disclosure requirements	statement of financial position and in accordance with the provisions of PAS/PFRS No. __	position and present work in class for critiquing by classmates	
		Statement of Comprehensive Income and the Statement of Changes in Owners' Equity • Approaches to measurement of performance of an entity • Capital maintenance approach vs. physical maintenance approach • Transaction approach vs. economic approach • Elements of statement of comprehensive income • Revenue and gains • Expenses and losses • Other comprehensive income and losses • Methods of presenting expense in the statement • Nature of expense method • Function of expense method • Information to be presented on the face of the statement of comprehensive income • Statement of changes in equity • Information to be presented • Discontinued operations • Definition • Financial statement presentation	• Describe the nature of the statement of comprehensive income • Identify and differentiate the approaches in the measurement of income • Identify and describe the nature of the elements of comprehensive income • Prepare statement of comprehensive income using the nature of expense method and the function of expense method • Identify the information to be presented on the face of the statement of comprehensive income as provided in PAS/PFRS No. __ • Describe the nature of the statement of changes in equity • Identify the information to be presented on the face of the statement of changes in equity as provided in PAS/PFRS No. __ • Describe the nature of discontinued operations • Present discontinued operations in the statement of comprehensive income in conformity with PAS/PFRS No. __	• Lecture / discussion • Board work • Sharing of researches / news articles relating to statement of comprehensive income and statement of changes in equity • Case analysis that will require applications of the provisions of PAS/PFRS No. __	• Students to answer exercises and problems relating to preparation of statement comprehensive income, statement of changes in equity and discontinued operations • Students to submit a journal on their learning relating to the topic • Quiz on the topic
• PRELIMINARY EXAM					

		Statement of Cash Flows
		• Nature of the statement of cash flows
		• Benefits of cash flow information
		• Classification of activities presented in the statement of cash flows
		  • Operating activities
		  • Investing activities
		  • Financing activities
		• Methods of presenting the statement of cash flows
		  • Direct method
		  • Indirect method
		• Disclosure of non-cash transactions
		• Other disclosures
			• Describe the nature and significance of the statement of cash flows
			• Identify and differentiate the three classification of activities presented in the statement of cash flows
			• Classify business activities using the classification provided in PAS/PFRS No. __
			• Prepare statement of cash flows using the direct method and the indirect method with the activities classified in accordance with PAS/PFRS No. __
				• Lecture / discussion
				• Board work
				• Sharing of researches / news articles relating to statement of cash flows
				• Case analysis that will require applications of the provisions of PAS/PFRS No. __
					• Students to answer exercises and problems relating to preparation of cash flows
					• Students to submit a journal on their learning relating to the topic
					• Quiz on the topic

		Cash to Accrual Accounting and Single-Entry System
		• Systems of record keeping
		  • Double-entry
		  • Single –entry
		• Bases for preparation of financial statements
		  • Cash basis
		  • Accrual basis
		  • Modified cash/modified accrual
		• Preparation of financial statement under the single-entry system
		• Conversion of cash basis financial statements to accrual basis financial statements
			• Distinguish double-entry system to single-entry system and give examples of entities that adopt the systems
			• Differentiate accrual basis from cash basis and modified cash / modified accrual basis.
			• Prepare financial statements under the single-entry system
			• Convert cash basis financial statements to accrual basis financial statements
				• Lecture / discussion
				• Board work
				• Sharing of researches / news articles relating to the topic
				• Students to find financial statements prepared on a cash basis
				• Case analysis
					• Students to answer exercises and problems relating to the topics
					• Students to submit a journal on their learning relating to the topic
					• Quiz on the topic

		Accounting Changes and Correction of Errors • Types of accounting changes and accounting for the effects of the	• Differentiate change in accounting policy from change in accounting estimate • Account for the effects of change	• Lecture / discussion • Board work • Sharing of researches / news articles relating to	• Students to answer exercises and problems relating to the topics • Students to identify

		change
		  • Accounting policies
		  • Accounting estimates
		• Accounting errors
		  • Types of errors
		  • Correction of errors
			in accounting policy and change in accounting estimate
			• Disclose properly the effects of accounting changes and correction of errors in the financial statements
				the topic
				• Case analysis
				• Review of the 2013 audited financial statements re: accounting changes
					types of changes reported in the financial statements they have on hand
					• Students to submit a journal on their learning relating to the topic
					• Quiz on the topic

		Segment Reporting • Nature of interim reporting • Content of an interim financial report • Recognition and measurement of selected income and expense items for interim financial reporting purposes • Nature of operating segments • Measurement of results of operations of reportable operating segments • Disclosure requirements for operating segments	• Describe the nature of operating segments • Identify criteria to be applied in determining reportable operating segments • Enumerate the required disclosures in reporting operating segments	• Lecture / discussion • Board work • Sharing sample financial statements of companies with reportable operating segments • Case analysis	• Students to answer exercises and problems relating to the topics • Students to study and to comment financial statements of companies with reportable operating segments • Students to submit a journal on their learning relating to the topic • Quiz on the topic
		FINAL EXAMINATION			

FACULTY MANUAL

Chapter III

EMPLOYMENT POLICIES, PROCEDURES AND PRACTICES

1. Recruitment

1.1 Application Requirements

Applicant for the teaching position shall submit the following requirements:

1.1.1 Application letter
1.1.2 Curriculum Vitae
1.1.3 Transcript of records (Authenticated)
1.1.4 Diploma (Authenticated)
1.1.5 Result of Psychological test
1.1.6 Result of physical and medical exam

1.2 Clearances

In case the applicant has previous work experience, he/she shall seek clearance from the previous employment

2. Academic Qualifications and Professional Experience

The faculty should have appropriate academic preparation and experience relevant to the program. They must be holders of appropriate degrees. In case of any deficiency, they should possess relevant and/or compensatory qualifications. Moreover, they must be licensed (where applicable) if they are handling professional subjects. They must exhibit competence as evidenced by their professional license, performance evaluation, consultancy and scholarly works.

Faculty members should at least be holders of a master's degree in the discipline or its equivalent, a valid certificate of registration and professional license, where applicable.

To determine the cooperative competence of the applicant, the following shall be the criteria:

A. Academic
   a. Educational Attainment
      i. Bachelor's Degree
      ii. Master's Degree
      iii. Doctoral Degree
   b. Area of Specialization
      i. Relevance
      ii. Related
      iii. No Relevance

   c. Scholastic Record

i. GPA (Over-all)
ii. GPA (Major Field)

d. Work Experience
i. Relevance
ii. Stability

e. Special Skills/Talents/Training
i. Utility
ii. Applicability

f. Civil Service Eligibility
i. Teacher's Board/Equivalent
ii. Others (Relevant & Prof. Level)

B. Panel Interview
a. General Appearance
b. Physical Condition
c. Alertness
d. Self-Confidence
e. Manner of Speaking
f. Ability to Present Ideas
g. Maturity of Judgment
h. Mastery of Teaching/Related Skills
i. Knowledge of Subject Matter

4. Policy on avoiding in-breeding

In-breeding is a recruitment practice where universities hire their own students after graduation, who subsequently remain at the institution to work for their entire career.

a. Applicants who have obtained their baccalaureate degree from the University will normally not be considered for recruitment, except where the applicant has graduated SUMMA CUM LAUDE or MAGNA CUM LAUDE.
b. Applicants who are pursuing or has pursued a higher degree in the University
c. In special cases where the department (at the time of short-listing) or the Hiring/Selection Committee feels that an exception needs to be made (or reasons such as severe shortage of faculty in a given academic field or exceptionally brilliant candidate), the reasons for such exceptions are to be recorded in writing.

5. Orientation

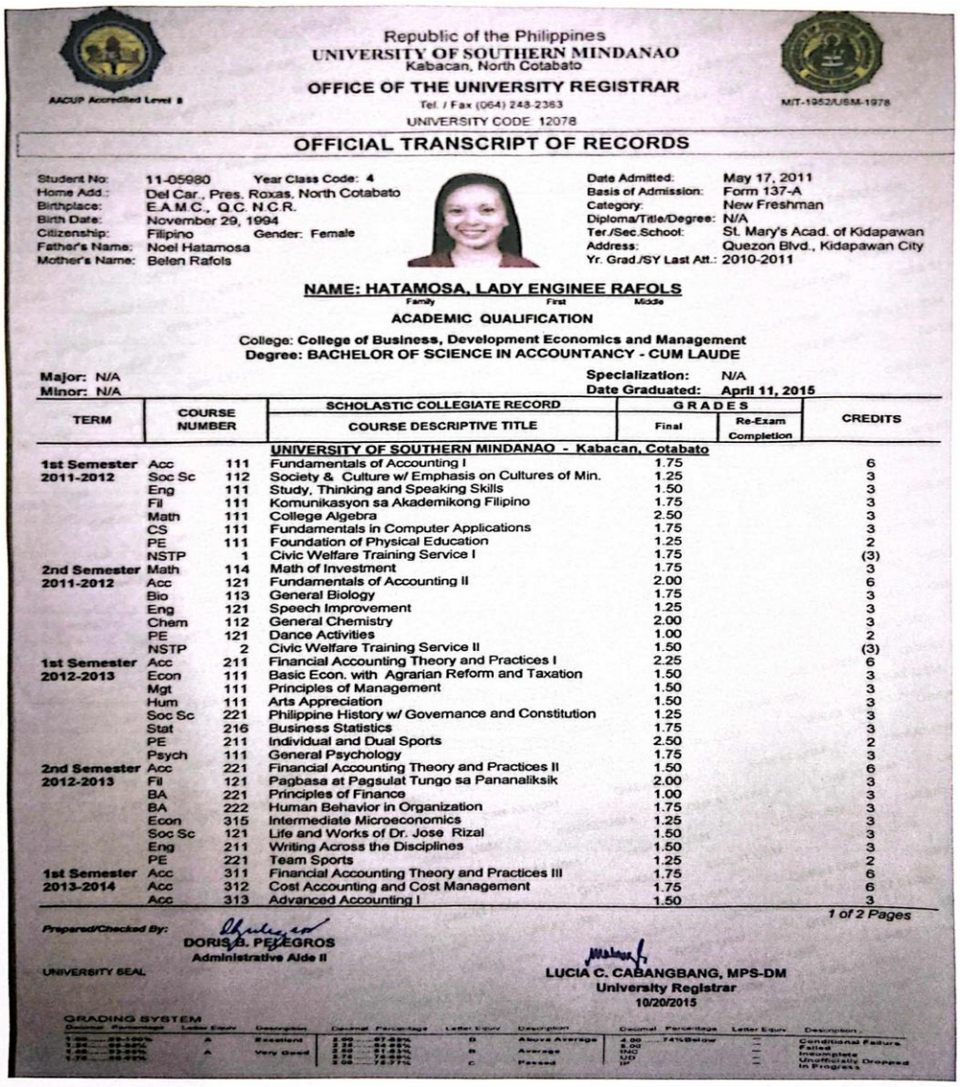
All newly-hired faculty members have to attend a two-day orientation on the VMGO, academic policies, policies on student performance and grading system, jobs description and functions, compensation and benefits, civil service related policies and enhancing commitment to the public service through the work values.

S.1.1 Preferably master's degree

Faculty Profile Matrix Involved in the Program

Faculty	EDUCATIONAL ATTAINMENT
Alocelja, Lady Enginee H.	Bachelor of Science in Accountancy
Bangcaya, Jared Virgil A.	Bachelor of Laws (On-going) Master in Business Administration Bachelor of Science in Accountancy
Bangcaya, Sandra Angela A.	Master in Business Administration Bachelor of Science in Accountancy
Cambang Julhaina C.	Master in Business Administration (on-going) Bachelor of Science in Management Accounting
Casero, Von Zerick M.	Master in Business Administration Bachelor of Science in Accountancy
Garcia, Allen Shane C.	Doctor in Business Management Master in Business Administration Bachelor of Science in Accountancy
Guaiman, Baikongan B.	Master of Science in Accountancy (on going) Bachelor of Science in Accountancy
Morala, Neil Anthony	Masters in Management major in Business Management (CAR) Bachelor of Science in Accountancy
Omambat, Michael P.	Master in Business Administration-APEX Bachelor of Science in Accountancy
Torres, Gregorio C.	Bachelor of Laws
Vildac, Jay-r G.	Doctor in Business Administration Master in Business Administration Bachelor of Science in Accountancy

Alocelja, Lady Enginee H.



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE UNIVERSITY REGISTRAR
Tel. / Fax (064) 248-2363
UNIVERSITY CODE: 12078

AACUP Accredited Level II

M/T-1952/U/SM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 11-05980 Year Class Code: 4
Home Add.: Del Car., Pres. Roxas, North Cotabato
Birthplace: E.A.M.C., Q.C. N.C.R.
Birth Date: November 29, 1994
Citizenship: Filipino Gender: Female
Father's Name: Noel Hatamosa
Mother's Name: Belen Rafols

Date Admitted: May 17, 2011
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: St. Mary's Acad. of Kidapawan
Address: Quezon Blvd., Kidapawan City
Yr. Grad./SY Last Att.: 2010-2011

NAME: HATAMOSA, LADY ENGINEE RAFOLS
Family First Middle

ACADEMIC QUALIFICATION

College: **College of Business, Development Economics and Management**
Degree: **BACHELOR OF SCIENCE IN ACCOUNTANCY - CUM LAUDE**

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 11, 2015

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
			UNIVERSITY OF SOUTHERN MINDANAO - Kabacan, Cotabato			
1st Semester	Acc	111	Fundamentals of Accounting I	1.75		6
2011-2012	Soc Sc	112	Society & Culture w/ Emphasis on Cultures of Min.	1.25		3
	Eng	111	Study, Thinking and Speaking Skills	1.50		3
	Fil	111	Komunikasyon sa Akademikong Filipino	1.75		3
	Math	111	College Algebra	2.50		3
	CS	111	Fundamentals in Computer Applications	1.75		3
	PE	111	Foundation of Physical Education	1.25		2
	NSTP	1	Civic Welfare Training Service I	1.75		(3)
2nd Semester	Math	114	Math of Investment	1.75		3
2011-2012	Acc	121	Fundamentals of Accounting II	2.00		6
	Bio	113	General Biology	1.75		3
	Eng	121	Speech Improvement	1.25		3
	Chem	112	General Chemistry	2.00		3
	PE	121	Dance Activities	1.00		2
	NSTP	2	Civic Welfare Training Service II	1.50		(3)
1st Semester	Acc	211	Financial Accounting Theory and Practices I	2.25		6
2012-2013	Econ	111	Basic Econ. with Agrarian Reform and Taxation	1.50		3
	Mgt	111	Principles of Management	1.50		3
	Hum	111	Arts Appreciation	1.50		3
	Soc Sc	221	Philippine History w/ Governance and Constitution	1.25		3
	Stat	216	Business Statistics	1.75		3
	PE	211	Individual and Dual Sports	2.50		2
	Psych	111	General Psychology	1.75		3
2nd Semester	Acc	221	Financial Accounting Theory and Practices II	1.50		6
2012-2013	Fil	121	Pagbasa at Pagsulat Tungo sa Pananaliksik	2.00		3
	BA	221	Principles of Finance	1.00		3
	BA	222	Human Behavior in Organization	1.75		3
	Econ	315	Intermediate Microeconomics	1.25		3
	Soc Sc	121	Life and Works of Dr. Jose Rizal	1.50		3
	Eng	211	Writing Across the Disciplines	1.50		3
	PE	221	Team Sports	1.25		2
1st Semester	Acc	311	Financial Accounting Theory and Practices III	1.75		6
2013-2014	Acc	312	Cost Accounting and Cost Management	1.75		6
	Acc	313	Advanced Accounting I	1.50		3

1 of 2 Pages

Prepared/Checked By:
DORIS B. PELEGROS
Administrative Aide II

UNIVERSITY SEAL

LUCIA C. CABANGBANG, MPS-DM
University Registrar
10/20/2015

GRADING SYSTEM

AACUP Accredited Level II

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MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 11-05980 Year Class Code: 4
Home Add.: Del Car., Pres. Roxas, North Cotabato
Birthplace: E.A.M.C., Q.C. N.C.R.
Birth Date: November 29, 1994
Citizenship: Filipino Gender: Female
Father's Name: Noel Hatamosa
Mother's Name: Belen Rafols



Date Admitted: May 17, 2011
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: St. Mary's Acad. of Kidapawan
Address: Quezon Blvd., Kidapawan City
Yr. Grad./SY Last Att.: 2010-2011

NAME: HATAMOSA, LADY ENGINEE RAFOLS
Family First Middle

ACADEMIC QUALIFICATION

College: **College of Business, Development Economics and Management**
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY - CUM LAUDE

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: **April 11, 2015**

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
	Acc	314	Financial Management I	2.00		3
	Acc	315	Law on Obligation and Contracts	1.50		3
	Agbus	312	Quantitative Business Analysis	1.75		3
	Econ	317	Intermediate Macroeconomics	2.00		3
2nd Semester	Acc	321	Advanced Accounting II	1.50		3
2013-2014	Acc	322	Auditing and Assurance Services I	2.00		6
	Acc	323	Income Taxation	2.00		3
	Acc	324	Financial Management II	1.25		3
	Acc	325	Law on Business Organizations	1.75		3
	Lit	111	Literatures of the Philippines and the World	1.25		3
	BA	211	Principles of Marketing	1.25		3
	CS	322	Fund'ls of Programming and Information Systems	1.75		3
Summer 2014	Acc	326	On-The-Job Training(240 hours.)	1.25		6
1st Semester	Acc	411	Advanced Accounting III	2.00		3
2014-2015	Acc	412	Management Accounting	1.75		6
	Acc	413	Auditing & Assurance Services II	2.25		6
	Acc	414	Sales, Agency and Other Commercial Laws	1.50		3
	Agbus	313	Production Management	1.75		3
	CS	411	Information Management & Control	1.50		3
2nd Semester	Acc	421	Management Consultancy	1.50		3
2014-2015	Acc	422	Auditing in an IT Environment	1.25		3
	Acc	423	Accounting Research	1.75		3
	Acc	424	Law on Negotiable Instruments	1.75		3
	Acc	425	Business and Transfer Taxes	2.50		3
	Mgt	422	Good Governance and Social Responsibility	1.00		3
	Philos	121	Logic	1.50		3
	Agbus	423	Strategic Management	1.00		3

Remarks: **GRADUATED** with the degree **BACHELOR OF SCIENCE IN ACCOUNTANCY** on **April 11, 2015**. The University of Southern Mindanao is a Chartered State University; hence, SPECIAL ORDERS are not issued to graduates. The issuance of Transcript of Records or Diploma is sufficient proof for graduation.

TRANSCRIPT CLOSED GPA: 1.668

Purpose: FOR EMPLOYMENT PURPOSE ONLY. *2 of 2 Pages*

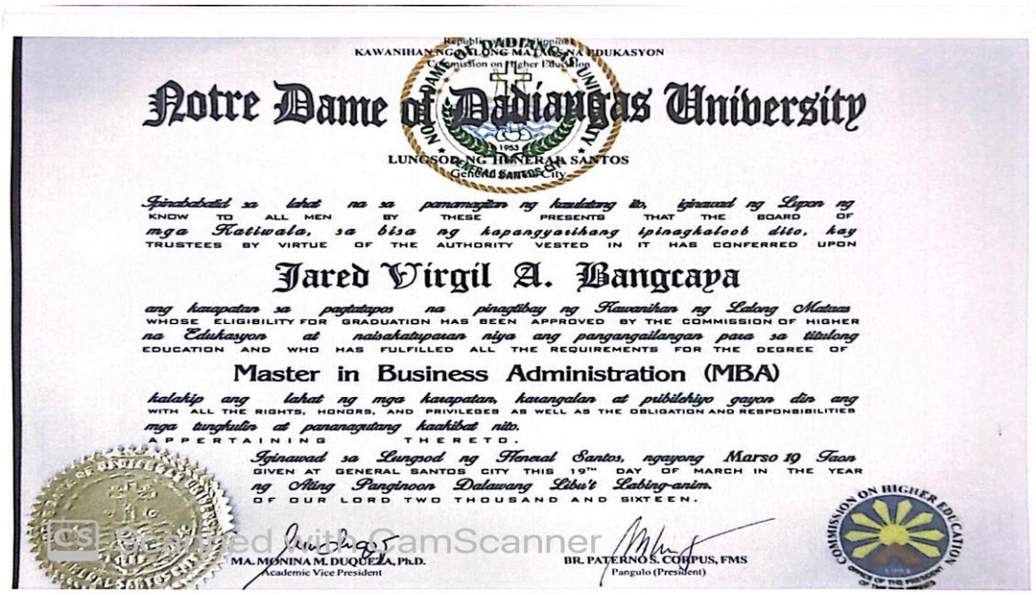
Prepared/Checked By:
DORIS B. PELEGROS
Administrative Aide II

UNIVERSITY SEAL

LUCIA C. CABANGBANG, MPS-DM
University Registrar
10/20/2015

GRADING SYSTEM

Bangcaya, Jared Virgil A.



Republika ng Pilipinas
KAWANIHAN NG LONG MALAYANG EDUKASYON
Commission on Higher Education

Notre Dame of Dadiangas University

LUNGSOD NG HENERAL SANTOS
General Santos City

Sinaksihan ng lahat na sa pamamagitan ng kasulatang ito, ipinasa ng Lupon ng
KNOW TO ALL MEN BY THESE PRESENTS THAT THE BOARD OF
mga Katiwala, sa bisa ng kapangyarihang ipinagkaloob dito, kay
TRUSTEES BY VIRTUE OF THE AUTHORITY VESTED IN IT HAS CONFERRED UPON

Jared Virgil A. Bangcaya

ang kwapatan sa pagtatapos na pinagtibay ng Kawanihan ng Lalong Matataas
WHOSE ELIGIBILITY FOR GRADUATION HAS BEEN APPROVED BY THE COMMISSION OF HIGHER
na Edukasyon at nasakatuparan niya ang pangangailangan para sa titulong
EDUCATION AND WHO HAS FULFILLED ALL THE REQUIREMENTS FOR THE DEGREE OF

Master in Business Administration (MBA)

kalakip ang lahat ng mga kwapatan, kaangalan at pribilehiyo gayon din ang
WITH ALL THE RIGHTS, HONORS, AND PRIVILEGES AS WELL AS THE OBLIGATION AND RESPONSIBILITIES
mga tungkulin at pananagutang kaakibat nito.
APPERTAINING THERETO.

Iginawad sa Lungsod ng Heneral Santos, ngayong Marso 19 Taon
GIVEN AT GENERAL SANTOS CITY THIS 19TH DAY OF MARCH IN THE YEAR
ng Ating Panginoon Dalawang Libo't Labing-anim.
OF OUR LORD TWO THOUSAND AND SIXTEEN.

MA. MONINA M. DUQUEZA, Ph.D.
Academic Vice President

BR. PATERNO S. CORPUS, FMS
Pangulo (President)

COMMISSION ON HIGHER EDUCATION

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MARIST BROTHERS
NOTRE DAME OF DADIANGAS UNIVERSITY
OFFICE OF THE UNIVERSITY REGISTRAR
GRADUATE SCHOOL
Marist Avenue, General Santos City 9500
Philippines, PO Box 100
www.nddu.edu.ph

Official Transcript of Records

Name	: BANGCAYA, JARED VIRGIL A.	ID #	: 11317105
Date of Birth	: July 2, 1989	Nationality	: Filipino
Place of Birth	: Pres. Roxas, Cotabato	Religion	: Evangelical
Parent/Guardian	: Mr. Isaac Bangcaya		
Address	: Poblacion, Pres. Roxas, Cotabato		
Elementary	: Kidapawan Pilot SPED	Year	: 2002
High School	: Kidapawan City Nat'l High School	Year	: 2006
College	: Ateneo de Davao University	Year	: 2010
Entrance Data	: OTR		

CATALOGUE NO.	DESCRIPTIVE TITLE	GRADES	CREDIT
RECORDS FROM NOTRE DAME OF DADIANGAS UNIVERSITY - General Santos City			
	1ST SEM 2013-14 MBA		
BA 202	MANAGEMENT CONTROL & INFORMATION SYSTEM	Am	3
BA 213	BUSINESS LEADERSHIP & ETHICS	A	3
BA 216	TECHNIQUES IN EXECUTIVE WRITING & REPORTING	Am	3
	2ND SEM 2013-14 MBA		
BA 205	BUSINESS ECONOMICS	Am	3
BA 207	ADVANCED MARKETING MANAGEMENT	Am	3
BA 209	ADVANCED ENTREPRENEURSHIP	Am	3
	SUMMER 2014 MBA		
BA 201	HUMAN RESOURCES MANAGEMENT	Am	3
BA 217	LABOR ECONOMICS & WAGE MANAGEMENT SYSTEM	Am	3
	1ST SEM 2014-15 MBA		
BA 211	BUSINESS POLICY	Am	3
BA 208	ADVANCED FINANCIAL MANAGEMENT	A	3
BA 210	BUSINESS ENVIRONMENT	Am	3
	2ND SEM 2014-15 MBA		
BA 203	QUANTITATIVE ANALYSIS	Am	3
BA 221	ADVANCED EDUCATIONAL STATISTICS	Am	3
BA 200	METHODS OF RESEARCH	Am	3
BA 220	GRADUATE SEMINAR	A	3
	COMPREHENSIVE EXAMINATION RESULT	P	-

GRADUATED: FROM THE GRADUATE COURSE IN BUSINESS ADMINISTRATION WITH THE DEGREE OF MASTER IN BUSINESS ADMINISTRATION (MBA) AS OF MARCH 19, 2016. THE PROGRAM IS EXEMPTED FROM THE SPECIAL ORDER REQUIREMENTS IN WHICH NOTRE DAME OF DADIANGAS UNIVERSITY WAS GRANTED THE AUTONOMOUS STATUS THROUGH CEB RESOLUTION # 007-2016 DATED FEBRUARY 4, 2016.

NON-THESIS

BUWIS
1546987

GRADING SYSTEM

A	(97-100) Excellent	C -	Below Average Performance (Carries no graduate credit)
Am	(94-96) Very Good Performance	W -	Withdrawn from the course without credit or discredit
Bp	(91-93) Good Performance	INC -	Incomplete Grade, if not completed within 30 days becomes an "F"
B	(88-90) Above Average Performance		
Bm	(85-87) Satisfactory, Average, Pass Performance		

Prepared by:

LORELYN F. ADRALES, MBA, MCS
Acting University Registrar

REMARKS: Valid for employment purposes
Not Valid without the University Seal

August 3, 2016
Date

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ATENEO DE DAVAO UNIVERSITY

Jacinto Street, Davao City
PO Box # 80113, Philippines

OFFICE OF THE UNIVERSITY REGISTRAR

ACCREDITED and member of the Philippine Accrediting Association of Schools, Colleges and Universities (PAASCU)

OFFICIAL TRANSCRIPT OF RECORD OF:

Name of Student : BANGCAYA, JARED VIRGIL A Gender : Male
Date of Birth : July 02, 1989 Place of Birth : PRES. ROXAS, COTABATO
Citizenship : FILIPINO NSTP Serial No. : C-11-000543-8

PRELIMINARY EDUCATION
Primary : KIDAPAWAN CITY PILOT ELEMENTARY SCHOOL - SPED CENTER Year: 2000
Intermediate : KIDAPAWAN CITY PILOT ELEMENTARY SCHOOL - SPED CENTER Year: 2002
High School : KIDAPAWAN CITY NATIONAL HIGH SCHOOL Year: 2006
Entrance Data : F-138/NSAT

Course No		Descriptive Title	GRADES Final	GRADES Completion	Credit
ATENEO DE DAVAO UNIVERSITY, DAVAO CITY					
1st Semester, 2006 - 2007					
ACC	101	FUNDAMENTALS OF ACCOUNTING I	93		6
BIO	11	INTRODUCTION TO BIOLOGICAL SCIENCE	85		3
EDP	111	FUNDAMENTALS OF COMPUTER TYPING	87		3
ENGL	11	BASIC COMMUNICATION SKILLS	84		3
FILI	1	SINING NG PAKIKIPAGTALASTASAN	89		3
FYCF	1	FIRST YEAR CHRISTIAN FORMATION	O		1
LIT	1	LITERATURES OF THE PHILIPPINES	87		3
MATH	111	COLLEGE ALGEBRA	83		3
PE	1	PHYSICAL EDUCATION	96		2
2nd Semester, 2006 - 2007					
ACC	102	FUNDAMENTALS OF ACCOUNTING II	91		6
ENGL	13	GRAMMAR AND COMPOSITION	86		3
FILI	2	PAGBASA AT PAGSULAT SA IBA'T IBANG DISIPLINA	85		3
FYCF	2	FIRST YEAR CHRISTIAN FORMATION	HS		1
HIST	111	PHILIPPINE HISTORY	94		3
MATH	130	BUSINESS MATHEMATICS AND INVESTMENT	94		3
PE	2	PHYSICAL EDUCATION	99		2
PHYS	11	INTRODUCTION TO PHYSICAL SCIENCE	88		3
THEO	12	SCRIPTURAL THEMES OF THE OLD TESTAMENT	94		3
Summer, 2007					
ENGL	21	PUBLIC SPEAKING	92		3
PS	211	PHILIPPINE CONSTITUTION AND GOVERNMENT	85		3
PSYCH	111	GENERAL PSYCHOLOGY	89		3
1st Semester, 2007 - 2008					
ACC	203	FINANCIAL ACCOUNTING THEORY & PRACTICE I	82		6

Grading System up to SY 1981-82

95-1.0 90-1.5 85-2.0 80-2.5 75-3.0 70-3.5
94-1.1 89-1.6 84-2.1 79-2.6 74-3.1 Below 70-5.0 (Failure)
93-1.2 88-1.7 83-2.2 78-2.7 73-3.2 INC-Incomplete
92-1.3 87-1.8 82-2.3 77-2.8 72-3.3 FD-Failure Debarred
91-1.4 86-1.9 81-2.4 76-2.9 71-3.4 W-Withdrawn

SY 1982-83 to SY 2010-11

100-1.0 94-1.6 88-2.2 82-2.8 76-3.4
99-1.1 93-1.7 87-2.3 81-2.9 75-3.5
98-1.2 92-1.8 86-2.4 80-3.0 Failure is 74 & Below
97-1.3 91-1.9 85-2.5 79-3.1 INC-Incomplete
96-1.4 90-2.0 84-2.6 78-3.2 DB-Debarred
95-1.5 89-2.1 83-2.7 77-3.3 EX-Exempted

WP-Withdrew Passing
FD-Failure Debarred
W-Withdrawn/ORP-Dropped
WF-Withdrew failing

SY 2011-12 & up

A - 92% - 100% EXCELLENT
B+ - 88% - 91% VERY GOOD
B - 84% - 87% GOOD
C+ - 80% - 83% SATISFACTORY
C - 76% - 79% ACCEPTABLE
D - 72% - 75% MINIMAL PASS
F - 71% & below FAILURE
WP - Withdrawn

Quality Point Equivalent:
A: 4.0 B+: 3.5 B: 3.0 C+: 2.5
C: 2.0 D: 1.0 F: 0 FD: 0
WP: Not Counted in QPI

FOR FCF Grades: O - Outstanding; HS - Highly Satisfactory; F - Fair; MS - Moderately Satisfactory; S - Satisfactory; P - Poor

NOT VALID
WITHOUT SCHOOL SEAL

ATTY. EDGAR B. PASCUA II
REGISTRAR

Prepared By: KATHERINE E. ATERRADO
O.R. No.: 3258602 Date: 7/7/2016

Checked By: JANER PAUL S. ILIGAN

Page 1 / 3

ATENEO DE DAVAO UNIVERSITY
Jacinto Street, Davao City
PO Box # 80113, Philippines

OFFICE OF THE UNIVERSITY REGISTRAR

ACCREDITED *and member of the Philippine Accrediting Association of Schools, Colleges and Universities* (PAASCU)

OFFICIAL TRANSCRIPT OF RECORD OF:

Name of Student **BANGCAYA, JARED VIRGIL A**

Course No		Descriptive Title	GRADES Final	GRADES Completion	Credit
ATENEO DE DAVAO UNIVERSITY, DAVAO CITY					
1st Semester, 2007 - 2008					
ECON	211	INTRODUCTION TO MACROECONOMICS	90		3
FIN	210	PRINCIPLES OF FINANCE	87		3
MATH	230	MATHEMATICAL ANALYSIS FOR BUSINESS	88		3
MGT	210	BUSINESS ORGANIZATION AND MANAGEMENT	90		3
NSTP	1	CIVIC WELFARE TRAINING SERVICE	90		3
PE	3	PHYSICAL EDUCATION	98		2
SOCIO	111	INTRODUCTION TO SOCIOLOGY	92		3
THEO	21	JESUS CHRIST AND THE KINGDOM OF GOD	90		3
2nd Semester, 2007 - 2008					
ACC	204	FINANCIAL ACCOUNTING THEORY & PRACTICE II	83		6
ECON	222	INTRODUCTION TO MICROECONOMICS	87		3
ISM	322	FUNDAMENTALS OF PROGRAMMING AND INFORMATION	89		3
MATH	213B	BUSINESS STATISTICS	88		3
MGT	215	BUSINESS REPORTS AND CORRESPONDENCE	89		3
MGT	221	HUMAN BEHAVIOR IN ORGANIZATION	86		3
NSTP	2	CIVIC WELFARE TRAINING SERVICE	91		3
PE	4	PHYSICAL EDUCATION	95		2
THEO	103	CHURCH IN PHILIPPINE SOCIETY	89		3
Summer, 2008					
ACC	205	FINANCIAL ACCOUNTING THEORY AND PRACTICE III	83		3
HUM	1	INTRODUCTION TO ARTS APPRECIATION	84		3
PHILO	103	INTRODUCTION TO PHILOSOPHY	84		3
1st Semester, 2008 - 2009					
ACC	306	COST ACCOUNTING AND COST MANAGEMENT	88		6
ACC	307	ADVANCED ACCOUNTING I	88		3
BL	301	LAW ON OBLIGATION AND CONTRACTS	85		3
FIN	320	FINANCIAL MANAGEMENT I	88		3
HIST	50	RIZAL'S LIFE, WORKS AND WRITINGS	86		3
MATH	331	QUANTITATIVE METHODS IN BUSINESS	93		3
MKTG	310	INTRODUCTION TO MARKETING	86		3
THEO	106	CHRISTIAN STATES OF LIFE	92		3
2nd Semester, 2008 - 2009					
ACC	308	ADVANCED ACCOUNTING II	82		3

Grading System up to SY 1981-82

95-1.0 90-1.5 85-2.0 80-2.5 75-3.0 70-3.5
94-1.1 89-1.6 84-2.1 79-2.6 74-3.1 Below 70-5.0 (Failure)
93-1.2 88-1.7 83-2.2 78-2.7 73-3.2 INC-Incomplete
92-1.3 87-1.8 82-2.3 77-2.8 72-3.3 FD-Failure Debarred
91-1.4 86-1.9 81-2.4 76-2.9 71-3.4 W-Withdrawn

SY 1982-83 to SY 2010-11

100-1.0 94-1.6 88-2.2 82-2.8 76-3.4
99-1.1 93-1.7 87-2.3 81-2.9 75-3.5
98-1.2 92-1.8 86-2.4 80-3.0 Failure is 74 & Below
97-1.3 91-1.9 85-2.5 79-3.1 INC-Incomplete
96-1.4 90-2.0 84-2.6 78-3.2 DB-Debarred
95-1.5 89-2.1 83-2.7 77-3.3 EX-Exempted

WP-Withdraw Passing
FD-Failure Debarred
W-Withdrawn/DRP-Dropped
WF-Withdraw failing

SY 2011-12 & up

A	- 92% - 100%	EXCELLENT
B+	- 88% - 91%	VERY GOOD
B	- 84% - 87%	GOOD
C+	- 80% - 83%	SATISFACTORY
C	- 76% - 79%	ACCEPTABLE
D	- 72% - 75%	MINIMAL PASS
F	- 71% & below	FAILURE
WP - Withdrawn		

Quality Point Equivalent:
A: 4.0 B+: 3.5 B: 3.0 C+: 2.5
C: 2.0 D: 1.0 F: 0 FD: 0
WP: Not Counted in QPI

FOR FCF Grades: O - Outstanding; MS - Moderately Satisfactory; HS - Highly Satisfactory; S - Satisfactory; F - Fair; P - Poor

NOT VALID

WITHOUT SCHOOL SEAL

ATTY. EDGAR B. PASCUA II
REGISTRAR

Prepared By: KATHERINE C. TERRADO
O.R. No.: 3258602 Date: 7/7/2016

Checked By: JANER PAUL S. ILIGAN

Page 2 / 3

ATENEO DE DAVAO UNIVERSITY
Jacinto Street, Davao City
PO Box # 80113, Philippines

OFFICE OF THE UNIVERSITY REGISTRAR

ACCREDITED *and member of the Philippine Accrediting Association of Schools, Colleges and Universities* (PAASCU)

OFFICIAL TRANSCRIPT OF RECORD OF:

Name of Student **BANGCAYA, JARED VIRGIL A**

Course No		Descriptive Title	GRADES Final	GRADES Completion	Credit
ATENEO DE DAVAO UNIVERSITY, DAVAO CITY					
2nd Semester, 2008 - 2009					
ACC	309	AUDITING AND ASSURANCE SERVICES I	82		3
BL	302	LAW ON BUSINESS ORGANIZATIONS	85		3
FIN	330	FINANCIAL MANAGEMENT II	87		3
IT	201	SYSTEMS ANALYSIS AND DESIGN	88		3
MGT	428	PRODUCTION AND OPERATIONS MANAGEMENT	86		3
PHILO	104	PHILOSOPHY OF THE HUMAN PERSON	88		3
TAX	301	PHIL TAX SYSTEM AND INCOME TAX	80		3
Summer, 2009					
MGT	426	BUSINESS POLICY	91		3
PHILO	106	PHILOSOPHY OF RELIGION	94		3
THEO	110	CHRISTIAN COMMITMENT	92		3
1st Semester, 2009 - 2010					
ACC	410	ADVANCED ACCOUNTING III	82		3
ACC	411	MANAGEMENT ACCOUNTING	83		6
ACC	501	ACCOUNTING REVIEW I	87		6
BL	403	LAW ON NEGOTIABLE INSTRUMENTS	83		3
IT	402	INFORMATION MANAGEMENT AND CONTROL	91		3
TAX	402	BUSINESS AND TRANSFER TAXES	90		3
2nd Semester, 2009 - 2010					
ACC	412	AUDITING & ASSURANCE SERVICES II	80		6
ACC	413	MANAGEMENT CONSULTANCY	91		3
ACC	502	ACCOUNTING REVIEW II	85		6
BL	404	SALES,AGENCY & OTHER COMMERCIAL LAW	85		3
IT	403	AUDITING IN AN IT ENVIRONMENT	89		3
PHILO	107	MORAL PHILOSOPHY	98		3

x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x

GRADUATED: BACHELOR OF SCIENCE IN ACCOUNTANCY (B.S.A.)
ON MARCH 20, 2010.

Remarks: INFORMATIVE COPY ONLY
NOT VALID FOR TRANSFER.

BUWIS DST 2016 02003535

NOT VALID

WITHOUT SCHOOL SEAL

ATTY. EDGAR B. PASCUA II
REGISTRAR

Prepared By: KATHERINE E. ATERRADO
O.R. No.: 3258602 Date: 7/7/2016

Checked By: JANER PAUL S. ILIGAN

Page 3 / 3

CERTIFICATION: This is to certify that the foregoing records have been verified against the originals in the files of this University.

Bangcaya, Sandra Angela A.



The University of Mindanao

AUTONOMOUS STATUS
per CEB Resolution NO. 076-2009

CATEGORY A(t)
per CMO No. 09 s. 2009

FORMERLY THE MINDANAO COLLEGES
VINCIT OMNIA VERITAS

Sa lahat ng nakakabasa nito
TO ALL PERSONS TO WHOM THESE PRESENTS MAY COME

Pagpupugay sa Panginoon
GREETINGS IN THE LORD

Mula sa Pangulo at mga Guro ng Pamantasan ng Mindanao
FROM THE PRESIDENT AND FACULTY OF THE UNIVERSITY OF MINDANAO

Sa kasulatang ito at sa bisa ng kapangyarihang iginawad sa amin ng Republika ng Pilipinas, kami ay nagpapatunay na si
BY THE AUTHORITY GRANTED TO US BY THE REPUBLIC OF THE PHILIPPINES, WE TESTIFY BY THIS PRESENTS THAT

SANDRA ANGELA G. AMOLO

yamang nakatapos na ng mga kurso at nakakuha na ng kinakailangang pagsusulit ay iginagawad namin ang Titulong
HAS DULY FINISHED THE COURSE OF STUDIES AND TAKEN THE FINAL EXAMINATION FOR THE DEGREE OF

Dalubhasa sa Pangasiwaang Pangnegosyo
MASTER IN BUSINESS ADMINISTRATION

at pinagkalooban namin ng mga karapatan at ng mga pribilehiyong karapat-dapat sa Titulong ito. Bilang saksi ito ay
WITH THE RIGHTS AND PRIVILEGES PERTAINING TO THE DEGREE. IN TESTIMONY THEREOF ARE

nilagdaan ng Pangulo at Dekano at nilagyan ng Tatak ng Pamantasan.
AFFIXED THE SIGNATURES OF THE PRESIDENT AND THE DEAN OF THE COLLEGE AND THE SEAL OF THE UNIVERSITY.

Ipinagkaloob sa Lungsod ng Dabaw, Republika ng Pilipinas
GIVEN IN THE CITY OF DAVAO, REPUBLIC OF THE PHILIPPINES

ngayong ikatatlumpu't isa *ng* Oktubre
THIS THIRTY FIRST DAY OF OCTOBER

taon ng aking Panginoon, dalawang libu't labing dalawa
IN THE YEAR OF OUR LORD, TWO THOUSAND AND TWELVE

Dekano DEAN

Pangulo ng Pamantasan PRESIDENT OF THE UNIVERSITY

2012-02300

S. C. Hand Ref. No. 13-10-12-1 2013 as of OCTOBER, 2012

COMMISSION ON HIGHER EDUCATION 1994 OFFICE OF THE PRESIDENT OF THE PHILIPPINES

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COMMISSION ON HIGHER EDUCATION
QUEZON CITY

CAV(RXI) No. A 00708
Series 2016

January 19, 2016

CERTIFICATION, AUTHENTICATION AND VERIFICATION

To Whom It May Concern:

This is to certify the records of the student mentioned below as forwarded by the concerned Higher Education Education Institution.

Name of Student:	:	SANDRA ANGELA G. AMOLO
Degree	:	Master in Business Administration
Date of Graduation	:	October 2012
Accreditation Status	:	Level II Re-accredited by PACUCOA
Name of Institution	:	University of Mindanao
Address:	:	Davao City

This is to further certify that the above institution is a duly authorized private higher education institution to offer the course and that the Transcript of Records and Diploma are authentic copies and the signatures appearing are those of the President and other authorities of the said institution.

The certification must not be honored if the copies of the student's Transcript of Records and Diploma presented are not duly authenticated / certified by the School Registrar.

Issued upon the request of SANDRA ANGELA G. AMOLO for whatever legal purpose it may serve.

For the Commission:

EMMA K. BONSOBRE, DPA
Chief Administrative Officer

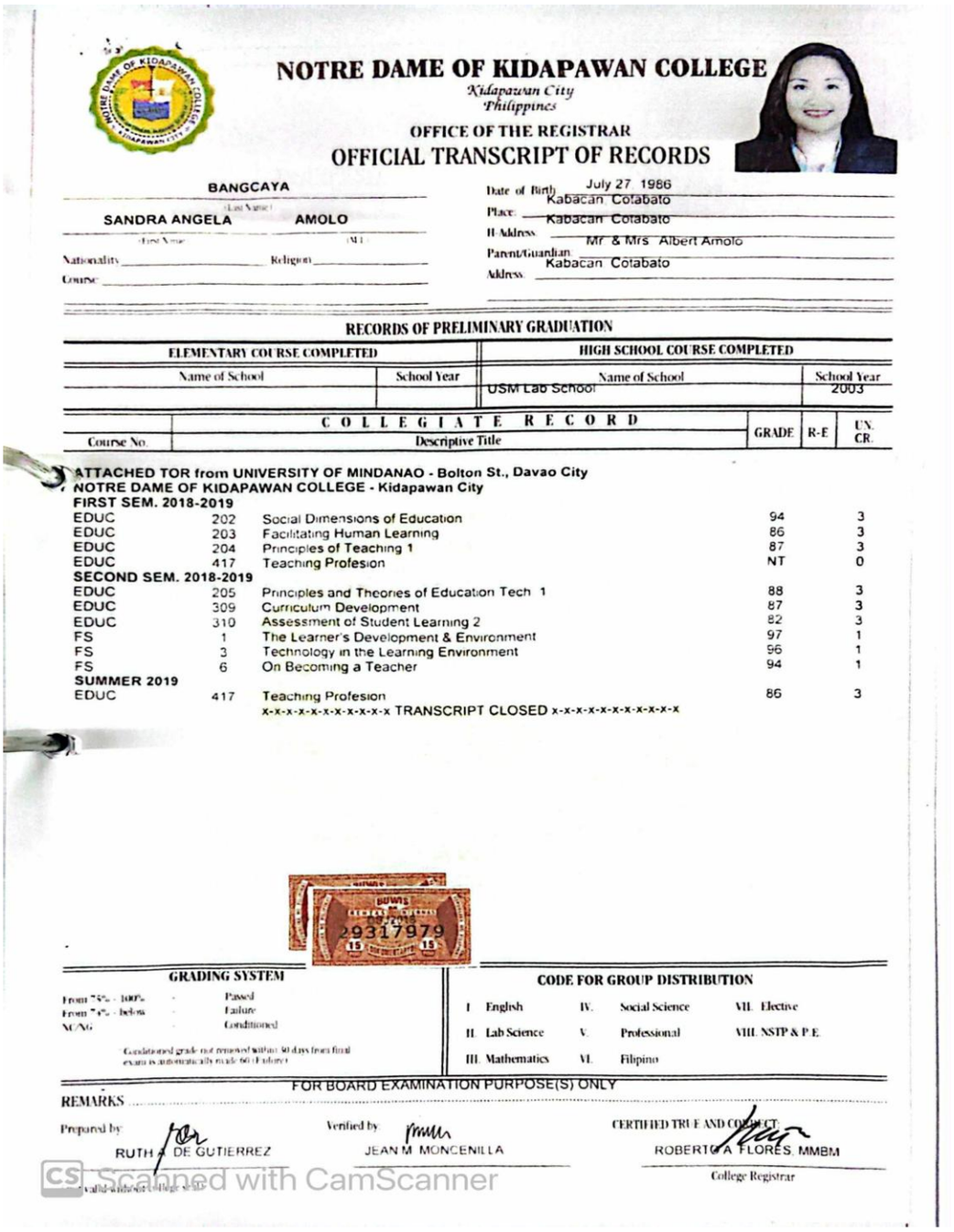
NOT VALID WITHOUT CHED SEAL OR WITH ERASURE OR ALTERATION

Processed by:	:	MINJOR D. SEVARILLOS
Reviewed by:	:	JERMINE R. BASISTER
Certification Fee	:	Php 80.00
Doc Stamp Tax	:	Php 15.00
OR No.	:	9643903
Date Issued:	:	01/12/2016

CHED RXI RELEASED JAN 20 2016

SN - 0024697

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NOTRE DAME OF KIDAPAWAN COLLEGE
Kidapawan City
Philippines

OFFICE OF THE REGISTRAR
OFFICIAL TRANSCRIPT OF RECORDS

BANGCAYA (Last Name)
SANDRA ANGELA (First Name) AMOLO (M.I.)

Nationality _____ Religion _____
Course _____

Date of Birth July 27 1986
Place: Kabacan Cotabato
H Address Mr & Mrs Albert Amolo
Parent/Guardian Kabacan Cotabato
Address _____

RECORDS OF PRELIMINARY GRADUATION

ELEMENTARY COURSE COMPLETED		HIGH SCHOOL COURSE COMPLETED	
Name of School	School Year	Name of School	School Year
		USM Lab School	2003

Course No.	COLLEGIATE RECORD Descriptive Title	GRADE	R-E	UN. CR.
ATTACHED TOR from UNIVERSITY OF MINDANAO - Bolton St., Davao City				
NOTRE DAME OF KIDAPAWAN COLLEGE - Kidapawan City				
FIRST SEM. 2018-2019				
EDUC 202	Social Dimensions of Education	94		3
EDUC 203	Facilitating Human Learning	86		3
EDUC 204	Principles of Teaching 1	87		3
EDUC 417	Teaching Profesion	NT		0
SECOND SEM. 2018-2019				
EDUC 205	Principles and Theories of Education Tech 1	88		3
EDUC 309	Curriculum Development	87		3
EDUC 310	Assessment of Student Learning 2	82		3
FS 1	The Learner's Development & Environment	97		1
FS 3	Technology in the Learning Environment	96		1
FS 6	On Becoming a Teacher	94		1
SUMMER 2019				
EDUC 417	Teaching Profesion	86		3
x-x-x-x-x-x-x-x-x-x-x TRANSCRIPT CLOSED x-x-x-x-x-x-x-x-x-x-x				

BUWIS BAYAD 2931979

GRADING SYSTEM

From 75% - 100% - Passed
From 74% - below - Failure
NG/NG - Conditioned

Conditioned grade not removed within 30 days from final exam is automatically made 60 (Failure)

CODE FOR GROUP DISTRIBUTION

I. English IV. Social Science VII. Elective
II. Lab Science V. Professional VIII. NSTP & P.E.
III. Mathematics VI. Filipino

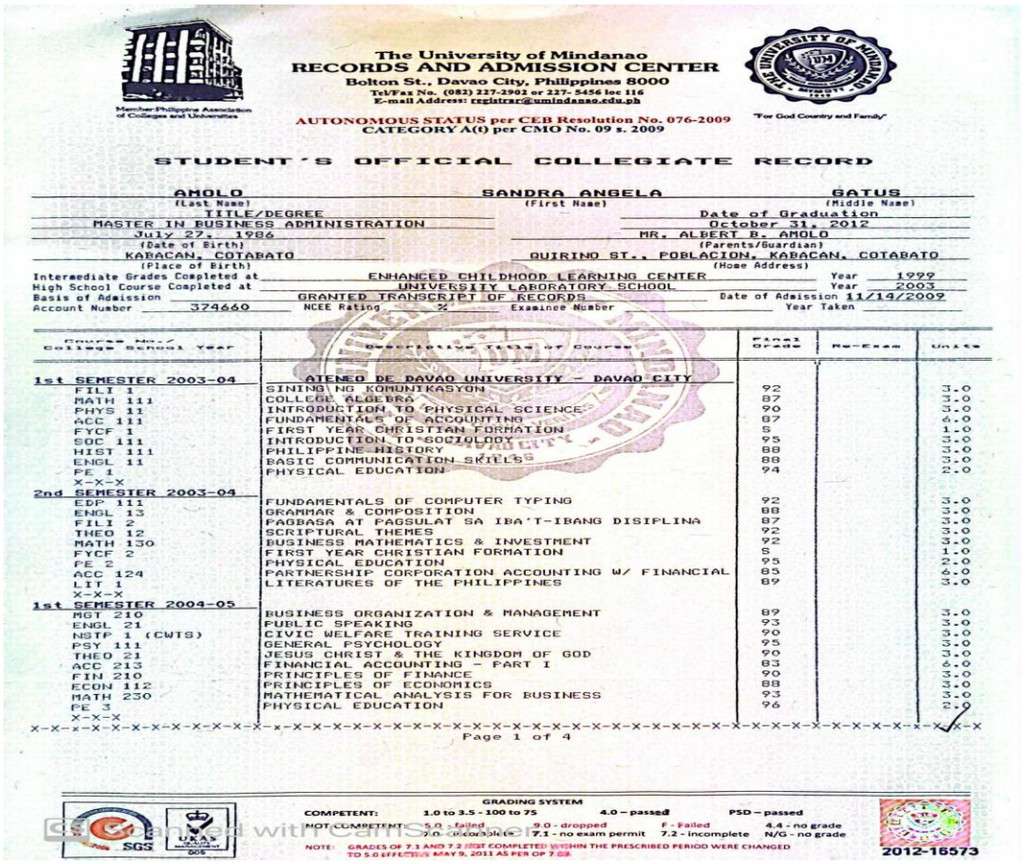
FOR BOARD EXAMINATION PURPOSE(S) ONLY

REMARKS .....

Prepared by: RUTH A. DE GUTIERREZ
Verified by: JEAN M. MONCENILLA
CERTIFIED TRUE AND CORRECT: ROBERTO A. FLORES, MMBM
College Registrar

Valid without College seal

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The University of Mindanao
RECORDS AND ADMISSION CENTER
Bolton St., Davao City, Philippines 8000
Tel/Fax No. (082) 227-2901 or 227-5456 loc 116
E-mail Address: registrar@umindanao.edu.ph

Member Philippine Association of Colleges and Universities

"For God Country and Family"

AUTONOMOUS STATUS per CEB Resolution No. 076-2009
CATEGORY A(t) per CMO No. 09 s. 2009

STUDENT'S OFFICIAL COLLEGIATE RECORD

AMOLO (Last Name)	SANDRA ANGELA (First Name)	BATUS (Middle Name)
TITLE/DEGREE: MASTER IN BUSINESS ADMINISTRATION	Date of Graduation: October 31, 2012	
July 27, 1986 (Date of Birth)	MR. ALBERT B. AMOLO (Parents/Guardian)	
KABACAN, COTABATO (Place of Birth)	QUIRINO ST., POBLACION, KABACAN, COTABATO (Home Address)	

Intermediate Grades Completed at: ENHANCED CHILDHOOD LEARNING CENTER — Year: 1999
High School Course Completed at: UNIVERSITY LABORATORY SCHOOL — Year: 2003
Basis of Admission: GRANTED TRANSCRIPT OF RECORDS — Date of Admission: 11/14/2009
Account Number: 374660 — NCEE Rating: % — Examinee Number — Year Taken

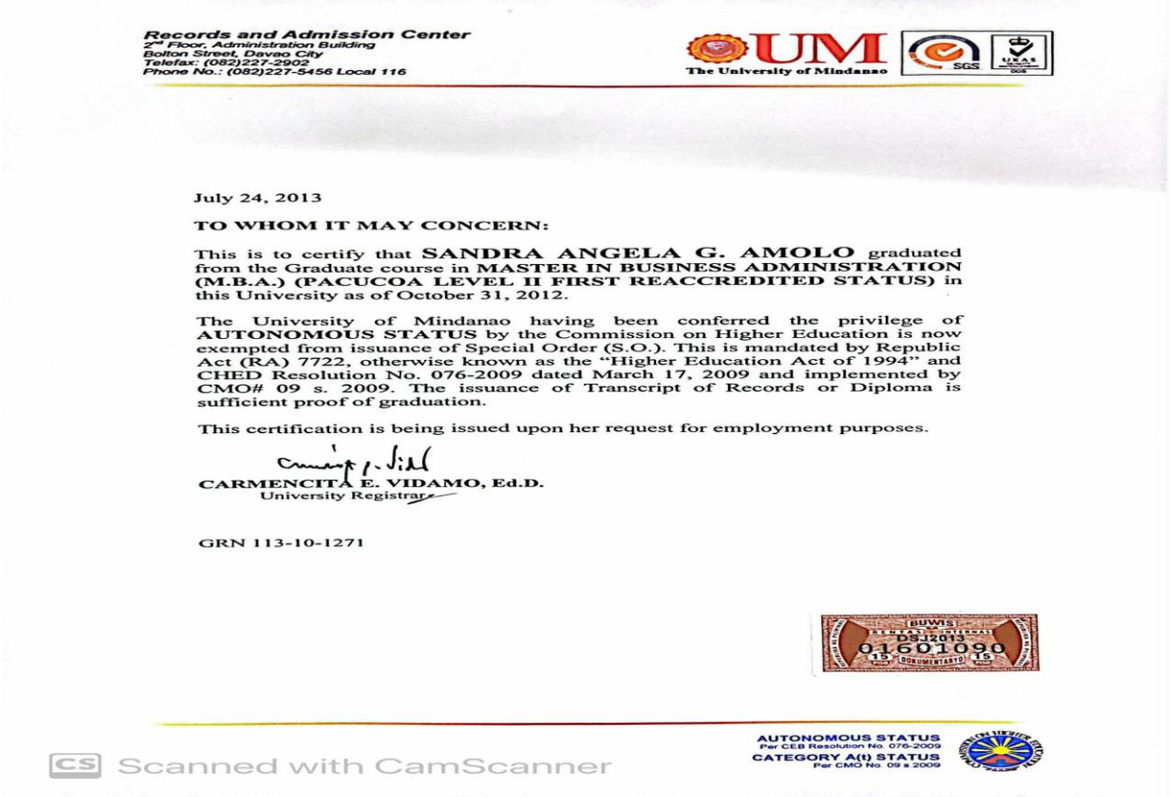
Course No./ College/ School Year	Descriptive Title of Courses	Final Grade	Re-Exam	Units
1st SEMESTER 2003-04	ATENEO DE DAVAO UNIVERSITY - DAVAO CITY			
FILI 1	SINING NG KOMUNIKASYON	92		3.0
MATH 111	COLLEGE ALGEBRA	87		3.0
PHYS 11	INTRODUCTION TO PHYSICAL SCIENCE	90		3.0
ACC 111	FUNDAMENTALS OF ACCOUNTING	87		6.0
FYCF 1	FIRST YEAR CHRISTIAN FORMATION	S		1.0
SOC 111	INTRODUCTION TO SOCIOLOGY	95		3.0
HIST 111	PHILIPPINE HISTORY	88		3.0
ENGL 11	BASIC COMMUNICATION SKILLS	88		3.0
PE 1	PHYSICAL EDUCATION	94		2.0
X-X-X				
2nd SEMESTER 2003-04				
EDP 111	FUNDAMENTALS OF COMPUTER TYPING	92		3.0
ENGL 13	GRAMMAR & COMPOSITION	88		3.0
FILI 2	PAGBASA AT PAGSULAT SA IBA'T-IBANG DISIPLINA	87		3.0
THEO 12	SCRIPTURAL THEMES	92		3.0
MATH 130	BUSINESS MATHEMATICS & INVESTMENT	92		3.0
FYCF 2	FIRST YEAR CHRISTIAN FORMATION	S		1.0
PE 2	PHYSICAL EDUCATION	95		2.0
ACC 124	PARTNERSHIP CORPORATION ACCOUNTING W/ FINANCIAL	85		6.0
LIT 1	LITERATURES OF THE PHILIPPINES	89		3.0
X-X-X				
1st SEMESTER 2004-05				
MGT 210	BUSINESS ORGANIZATION & MANAGEMENT	89		3.0
ENGL 21	PUBLIC SPEAKING	93		3.0
NSTP 1 (CWTS)	CIVIC WELFARE TRAINING SERVICE	90		3.0
PSY 111	GENERAL PSYCHOLOGY	95		3.0
THEO 21	JESUS CHRIST & THE KINGDOM OF GOD	90		3.0
ACC 213	FINANCIAL ACCOUNTING - PART I	83		6.0
FIN 210	PRINCIPLES OF FINANCE	90		3.0
ECON 112	PRINCIPLES OF ECONOMICS	88		3.0
MATH 230	MATHEMATICAL ANALYSIS FOR BUSINESS	93		3.0
PE 3	PHYSICAL EDUCATION	96		2.0
X-X-X				

Page 1 of 4

GRADING SYSTEM
COMPETENT: 1.0 to 3.5 - 100 to 75 — 4.0 – passed — PSD – passed
NOT COMPETENT: 5.0 - failed — 9.0 - dropped — F - Failed — 4.4 - no grade
7.0 - incomplete — 7.1 - no exam permit — 7.2 - incomplete — N/G - no grade
NOTE: GRADES OF 7.1 AND 7.2 NOT COMPLETED WITHIN THE PRESCRIBED PERIOD WERE CHANGED TO 5.0 EFFECTIVE MAY 9, 2011 AS PER OP 7.08

2012-18573

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Records and Admission Center
2nd Floor, Administration Building
Bolton Street, Davao City
Telefax: (082)227-2902
Phone No.: (082)227-5456 Local 116

UM The University of Mindanao

July 24, 2013

TO WHOM IT MAY CONCERN:

This is to certify that **SANDRA ANGELA G. AMOLO** graduated from the Graduate course in **MASTER IN BUSINESS ADMINISTRATION (M.B.A.) (PACUCOA LEVEL II FIRST REACCREDITED STATUS)** in this University as of October 31, 2012.

The University of Mindanao having been conferred the privilege of **AUTONOMOUS STATUS** by the Commission on Higher Education is now exempted from issuance of Special Order (S.O.). This is mandated by Republic Act (RA) 7722, otherwise known as the "Higher Education Act of 1994" and CHED Resolution No. 076-2009 dated March 17, 2009 and implemented by CMO# 09 s. 2009. The issuance of Transcript of Records or Diploma is sufficient proof of graduation.

This certification is being issued upon her request for employment purposes.

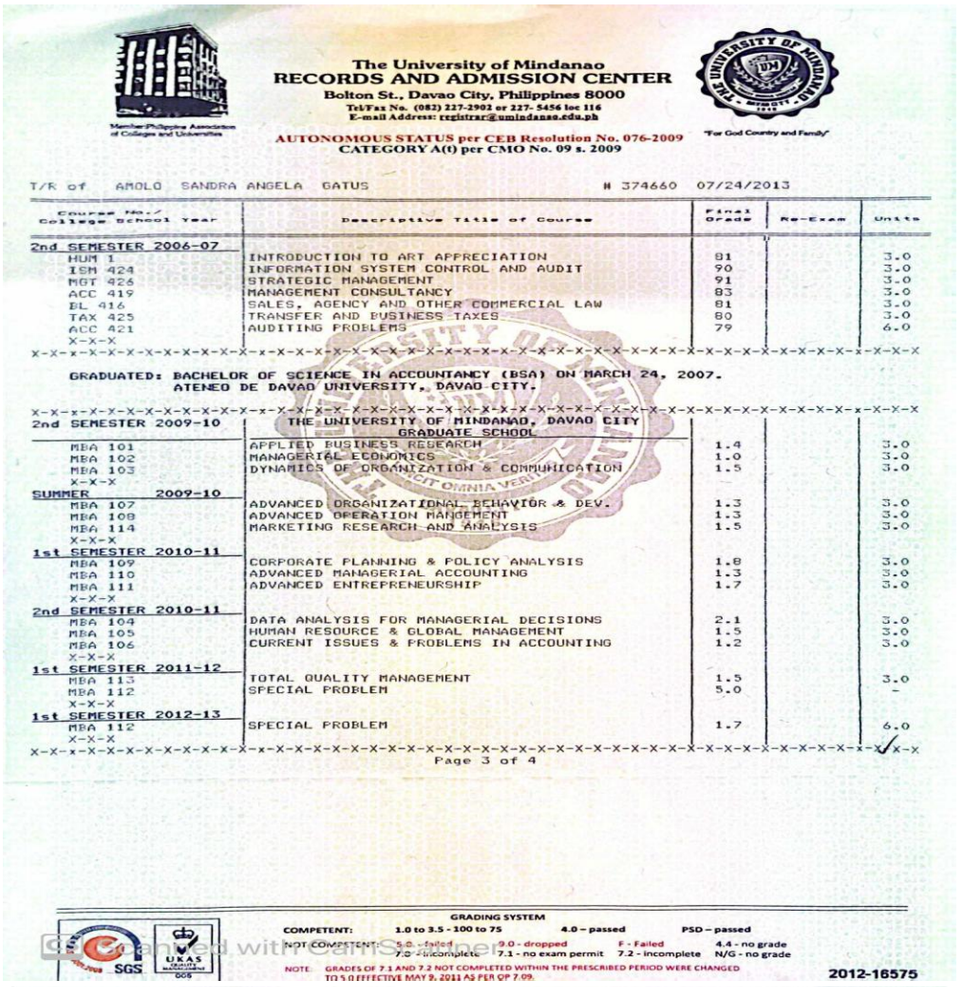
CARMENCITA E. VIDAMO, Ed.D.
University Registrar

GRN 113-10-1271

BUWIS BAYAN DST 2013 01601090 DOKUMENTARYO 15

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AUTONOMOUS STATUS
Per CEB Resolution No. 076-2009
CATEGORY A(t) STATUS
Per CMO No. 09 s 2009



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"For God Country and Family"

AUTONOMOUS STATUS per CEB Resolution No. 076-2009
CATEGORY A(t) per CMO No. 09 s. 2009

T/R of AMOLO SANDRA ANGELA GATUS # 374660 07/24/2013

Course No./ College School Year	Descriptive Title of Course	Final Grade	Re-Exam	Units
2nd SEMESTER 2006-07				
HUM 1	INTRODUCTION TO ART APPRECIATION	81		3.0
ISM 424	INFORMATION SYSTEM CONTROL AND AUDIT	90		3.0
MGT 426	STRATEGIC MANAGEMENT	91		3.0
ACC 419	MANAGEMENT CONSULTANCY	83		3.0
BL 416	SALES, AGENCY AND OTHER COMMERCIAL LAW	81		3.0
TAX 425	TRANSFER AND BUSINESS TAXES	80		3.0
ACC 421	AUDITING PROBLEMS	79		6.0
X-X-X				

GRADUATED: BACHELOR OF SCIENCE IN ACCOUNTANCY (BSA) ON MARCH 24, 2007.
ATENEO DE DAVAO UNIVERSITY, DAVAO CITY.

	THE UNIVERSITY OF MINDANAO, DAVAO CITY GRADUATE SCHOOL			
2nd SEMESTER 2009-10				
MBA 101	APPLIED BUSINESS RESEARCH	1.4		3.0
MBA 102	MANAGERIAL ECONOMICS	1.0		3.0
MBA 103	DYNAMICS OF ORGANIZATION & COMMUNICATION	1.5		3.0
X-X-X				
SUMMER 2009-10				
MBA 107	ADVANCED ORGANIZATIONAL BEHAVIOR & DEV.	1.3		3.0
MBA 108	ADVANCED OPERATION MANGEMENT	1.3		3.0
MBA 114	MARKETING RESEARCH AND ANALYSIS	1.5		3.0
X-X-X				
1st SEMESTER 2010-11				
MBA 109	CORPORATE PLANNING & POLICY ANALYSIS	1.8		3.0
MBA 110	ADVANCED MANAGERIAL ACCOUNTING	1.3		3.0
MBA 111	ADVANCED ENTREPRENEURSHIP	1.7		3.0
X-X-X				
2nd SEMESTER 2010-11				
MBA 104	DATA ANALYSIS FOR MANAGERIAL DECISIONS	2.1		3.0
MBA 105	HUMAN RESOURCE & GLOBAL MANAGEMENT	1.5		3.0
MBA 106	CURRENT ISSUES & PROBLEMS IN ACCOUNTING	1.2		3.0
X-X-X				
1st SEMESTER 2011-12				
MBA 113	TOTAL QUALITY MANAGEMENT	1.5		3.0
MBA 112	SPECIAL PROBLEM	5.0		-
X-X-X				
1st SEMESTER 2012-13				
MBA 112	SPECIAL PROBLEM	1.7		6.0
X-X-X				

Page 3 of 4

GRADING SYSTEM

COMPETENT: 1.0 to 3.5 - 100 to 75 4.0 – passed PSD – passed
NOT COMPETENT: 5.0 - failed 9.0 - dropped F - Failed 4.4 - no grade
7.0 - incomplete 7.1 - no exam permit 7.2 - incomplete N/G - no grade

NOTE: GRADES OF 7.1 AND 7.2 NOT COMPLETED WITHIN THE PRESCRIBED PERIOD WERE CHANGED TO 5.0 EFFECTIVE MAY 9, 2011 AS PER OP 7.09.

2012-16575

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AUTONOMOUS STATUS per CEB Resolution No. 076-2009
CATEGORY A(t) per CMO No. 09 s. 2009

T/R of AMOLO SANDRA ANGELA GATUS # 374660 07/24/2013

GRADUATED: FROM THE GRADUATE COURSE IN BUSINESS ADMINISTRATION LEADING TO THE DEGREE OF MASTER IN BUSINESS ADMINISTRATION (M.B.A.) (PACUCOA LEVEL II FIRST REACCREDITED STATUS) AS OF OCTOBER 31, 2012.

GRN: 113-10-1271

THE UNIVERSITY OF MINDANAO HAVING BEEN CONFERRED THE PRIVILEGE OF *AUTONOMOUS STATUS* BY THE COMMISSION ON HIGHER EDUCATION IS NOW EXEMPTED FROM ISSUANCE OF SPECIAL ORDER (S.O.). THIS IS MANDATED BY REPUBLIC ACT (RA) 7722, OTHERWISE KNOWN AS THE "HIGHER EDUCATION ACT OF 1994" AND CHED RESOLUTION NUMBER 076-2009 DATED MARCH 17, 2009 AND IMPLEMENTED BY CMO # 09 s. 2009. THE ISSUANCE OF TRANSCRIPT OF RECORDS OR DIPLOMA IS SUFFICIENT PROOF OF GRADUATION.

X-X-X-X-X-X-X-X-X TRANSCRIPT CLOSED. NOT VALID WITHOUT UNIVERSITY SEAL, ERASURES RENDER THIS TRANSCRIPT NULL AND VOID. X-X-X-X-X-X-X-X-X

Remarks: FOR EMPLOYMENT ONLY
NOT VALID FOR TRANSFER

BUWIS DST 2013 01601079 15

Prepared by: ALEXIS JAIME A. MANOCDOC
Records Assistant

Accounts Cleared:

CLARENCIO P. BEA
Chief, Student Accounting

Record Verified:

JOEL L. DATOYA
Chief, Student Records Mgt.

CARMENCITA E. VIDAMO, Ed.D.
University Registrar

Page 4 of 4

GRADING SYSTEM

COMPETENT: 1.0 to 3.5 - 100 to 75 4.0 – passed PSD – passed
NOT COMPETENT: 5.0 - failed 9.0 - dropped F - Failed 4.4 - no grade
7.0 - incomplete 7.1 - no exam permit 7.2 - incomplete N/G - no grade

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2012-16576

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Cambang Julhaina G.

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
ADMISSION AND RECORDS OFFICE
email address: aro@usm.edu.ph
UNIVERSITY CODE: 12078

OFFICIAL TRANSCRIPT OF RECORDS

Student No.: 18-20403
Home Add: Proper Kayaga, Kabacan, Cotabato
Birthplace: Kayaga, Kabacan, Cotabato
Birthdate: July 4, 2000
Citizenship: Filipino
Father's Name: Mastura D. Cambang
Mother's Name: Pacita G. Giok



Date Admitted: July 23, 2018
Basis of Admission: Form 137-SHS
Category: New Freshman
Diploma/Title/Degree: N/A
School: University of Southern Mindanao - SHS
Address: Kabacan, Cotabato
Yr. Grad/ SY Last Att.: 2017-2018

NAME: CAMBANG, JULHAINA GIOK
Last Given Middle

ACADEMIC QUALIFICATION

College: COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Degree: BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING - CUM LAUDE

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: June 30, 2023

TERM	COURSE NUMBER	SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	 Re-Exam Completion	CREDITS
		UNIVERSITY OF SOUTHERN MINDANAO - Kabacan, North Cotabato			
1st Sem 2018-2019	Acc 112b	Financial Accounting & Reporting I	1.75		3
	ACC 112	Math of Investments	2.25		3
	GE 1	Understanding the Self	1.25		3
	PCAE 1	Professional Elective A-E	1.75		3
	GE 4	Mathematics in the Modern World	1.50		3
	GE 3	The Contemporary World	2.00		3
	GE 8	Ethics	1.25		3
	PE 1	Physical Fitness and Self-Testing Activities	1.25		2
	NSTP 1	Civic Welfare Training Service I	1.75		3
	Fil 1	Kontekstwalisadong Komunikasyon sa Filipino	1.50		3
2nd Sem 2018-2019	ACC 121A	Accounting for Partnership and Corporation	2.50		3
	ACC 122	Conceptual Framework and Accounting Standards	2.25		3
	ACC 124	Law on Obligations and Contracts	1.50		3
	ACC 123A	Management Science	2.75		3
	GE 7	Science, Technology and Society	1.25		3
	Lit 111	Literatures of the World	1.50		3
	GE 9	The Life and Works of Rizal	1.50		3
	PE 2	Rhythmic Activities	1.50		2
	NSTP 2	Civic Welfare Training Service II	1.00		3
Summer 2019	ACC 121A	Accounting for Partnership and Corporation	1.50		3
1st Sem 2019-2020	ACC 211b	Cost Accounting and Control	2.25		3
	ACC 212	Intermediate Accounting I	2.25		3
	ACC 213A	IT Application Tools in Business	1.50		3
	ACC 214	Business Laws and Regulations	2.00		3
	ACC 215	Statistical Analysis with Software Application for Business	3.00		3
	Econ 413	Managerial Economics	2.25		3
	GE 5	Purposive Communication	1.75		3
	PE 3	Recreational Activities (Individual and Dual Sports)	1.50		2
	GE 2	Readings in Philippine History	1.50		3
2nd Sem 2019-2020	ACC 221	Accounting Information System	1.00		3
	ACC 222	Intermediate Accounting 2	2.00		3
	ACC 223A	Strategic Cost Management	1.75		3
	ACC 224A	Regulatory Framework and Legal Issues in Business	1.50		3
	PCA 221	Accounting for Special Transactions	2.00		3
	PCA 222	Auditing and Assurance Principles	2.00		3

1 of 2 pages

Prepared and Checked by:

BERHANAH U. MAGANAKA
Administrative Aide I

LUCIA C. CABANGBANG, MPS-DM
University Registrar
07/14/2023

GRADING SYSTEM

Decimal	Percentage	Letter Equiv.	Description
1.00	99-100%	A	Excellent
1.25	96-98%		
1.50	93-95%	A-	Very Good
1.75	90-92%		
2.00	87-89%	B	Above Average
2.25	84-86%		
2.50	81-83%	B-	Average
2.75	78-80%		
3.00	76-77%	C	Passed
4.00	74% Below	-	Conditional Failure
5.00		-	Failed
INC		-	Incomplete
UD		-	Unofficially Dropped
IP		-	In Progress

Republic of the Philippines
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Kabacan, North Cotabato
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email address: aro@usm.edu.ph
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Birthplace: Kayaga, Kabacan, Cotabato
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Date Admitted: July 23, 2018
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Diploma/Title/Degree: N/A
School: University of Southern Mindanao - SHS
Address: Kabacan, Cotabato
Yr. Grad/ SY Last Att.: 2017-2018

NAME: CAMBANG, JULHAINA GIOK
Last Given Middle

ACADEMIC QUALIFICATION

College: COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Degree: BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING - CUM LAUDE

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: June 30, 2023

TERM	COURSE NUMBER	SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	 Re-Exam Completion	CREDITS
	Soc Sci 1	Society and Culture	1.25		3
	Econ 412b	Economic Development	1.50		3
	PE 4	Team Sports	1.00		2
1st Sem 2021-2022	ACC 311b	Financial Markets	1.75		3
	ACC 312b	Income Taxation	1.75		3
	ACC 313b	Intermediate Accounting III	1.75		3
	PCMA 311	Project Management System	1.50		3
	PCA 311	Accounting for Business Combinations	1.75		3
	CBMEC 1	Operations Management & Total Quality Mgt.	1.50		3
	ITM 311	Human Resource Management	1.25		3
	Lit 111	Literatures of the Philippines	1.75		3
2nd Sem 2021-2022	ACC 321b	Accounting Research Methods	2.25		3
	ACC 322A	Business Taxation	2.25		3
	ACC 323	Financial Management	1.50		3
	ACC 324A	International Business and Trade	2.00		3
	PCA 322A	Accounting for Government and Non-profit Organizations	3.00		3
	PCMA 421	Peformance Management	1.25		3
	PCMA 226	Valuation Methods	2.25		3
	CBMEC 2	Strategic Management	2.00		3
1st Sem 2022-2023	ACC 400A	Introduction to Accounting Research	1.00		3
	ACC 411A	Governance, Busines Ethics, Risk Management, and Internal Control	1.75		3
	Soc Sci 2	Peace and Development	1.25		3
	ACC 412C	Strategic Business Analysis	1.75		3
	PCMA 412	Strategic Tax Management	1.50		3
	PCMA 413	Sustainability and Strategic Audit	1.50		3
	PCEMA 4	Innovation and Strategy Formulation	1.50		3
	GE 6	Art Appreciation	1.50		3
2nd Sem 2022-2023	Acc 400C	Management Accounting Research	1.25		6
	Acc 411C	Management Accounting Internship (400 Hours Off Campus)	1.25		6

REMARKS: GRADUATED with the degree Bachelor of Science in Management Accounting on June 30, 2023 as confirmed in Board of Regents Resolution No. 34, series 2023. The University of Southern Mindanao is Chartered State University; hence, SPECIAL ORDERS are not issued to graduates.

TRANSCRIPT CLOSED **GWA: 1.708**

FOR EMPLOYMENT PURPOSE ONLY

Prepared and Checked by:

BERHANAH U. MAGANAKA
Administrative Aide I

LUCIA C. CABANGBANG, MPS-DM
University Registrar
07/14/2023

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Equiv.	Description	Decimal	Percentage	Letter Equiv.	Description	Decimal	Percentage	Letter Equiv.	Description
	Excellent	2.00	87-89%	B	Above Average	4.00	74% Below	-	Conditional Failure
		2.25	84-86%			5.00		-	Failed
	Very Good	2.50	81-83%	B -	Average	INC		-	Incomplete
		2.75	78-80%			UD		-	Unofficially Dropped
		3.00	76-77%	C	Passed	IP		-	In Progress



University of Southern Mindanao

To All Men To Whom These Presents May Come

GREETINGS:

Be it known, that the Board of Regents, by Authority of the Republic of the Philippines and on the recommendation of the University Academic Council, has conferred upon

Julhaina Giok Cambang

who has fulfilled all the requirements therefor, the degree

Bachelor of Science in Management Accounting

(Cum Laude)

with all the rights, honors and privileges as well as the obligations and responsibilities thereunto appertaining.

In testimony whereof, the seal of the University of Southern Mindanao and the signature of the University President is hereunto affixed.
Given this 30th day of June in the year of our Lord Two Thousand and Twenty Three
at Kabacan, North Cotabato, Philippines.

FRANCISCO GIL N. GARCIA, PhD
University President

Management System ISO 9001:2015
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www.tuv.com ID 9108634187

Casero, Von Zerick M.



REPUBLIKA NG PILIPINAS
Republic of the Philippines
KAWANIHAN NG LALONG MATAAS NA EDUKASYON
Commission on Higher Education

Notre Dame of Dadiangas University

LUNGSOD NG HENERAL SANTOS
General Santos City

Ipinababatid sa lahat na sa pamamagitan ng kasulatang ito, iginawad ng Lupon ng
KNOW TO ALL MEN BY THESE PRESENTS THAT THE BOARD OF
mga Katiwala, sa bisa ng kapangyarihang ipinagkaloob dito, kay
TRUSTEES BY VIRTUE OF THE AUTHORITY VESTED IN IT HAS CONFERRED UPON

Von Zerick M. Casero

ang karapatan sa pagtatapos na pinagtibay ng Kawanihan ng Lalong Mataas
WHOSE ELIGIBILITY FOR GRADUATION HAS BEEN APPROVED BY THE COMMISSION ON HIGHER
na Edukasyon at naisakatuparan niya ang pangangailangan para sa titulong
EDUCATION AND WHO HAS FULFILLED ALL THE REQUIREMENTS FOR THE DEGREE OF

Master in Business Administration (MBA)

kalakip ang lahat ng mga karapatan, kaangalan at pribilehiyo gayon din ang
WITH ALL THE RIGHTS, HONORS, AND PRIVILEGES AS WELL AS THE OBLIGATION AND RESPONSIBILITIES
mga tungkulin at pananagutang kaakibat nito.
APPERTAINING THERETO.

Ipinawad sa Lungsod ng Heneral Santos, ngayong Hunyo 1 Taon
GIVEN AT GENERAL SANTOS CITY THIS 1ST DAY OF JUNE IN THE YEAR
ng Ating Panginoon Dalawang Libo at Dalawampu't Lima.
OF OUR LORD TWO THOUSAND AND TWENTY-FIVE.

JOSE C. LACOC, JR., Ph.D., RN
Academy Vice President

BR. MANUEL V. DE LEON, FMS
Pangulo (President)

ACCREDITED BY THE PHILIPPINE ACCREDITING ASSOCIATION OF SCHOOLS, COLLEGES AND UNIVERSITIES
GRANTED AUTONOMOUS STATUS BY CHED AS PER CEB #587-2024
ISO 21001: 2018

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Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE UNIVERSITY REGISTRAR
Tel. / Fax (064) 248-2363
UNIVERSITY CODE: 12078

AACUP Accredited Level II

MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 11-01110 Year Class Code: 4
Home Add.: Malasila, Makilala, North Cotabato
Birthplace: Malasila, Makilala, Cotabato
Birth Date: November 17, 1994
Citizenship: Filipino Gender: Male
Father's Name: Quirico Casero
Mother's Name: Ethel Melabo



Date Admitted: May 17, 2011
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: ND of Kidapawan College
Address: Kidapawan City
Yr. Grad./SY Last Att.: 2010-2011

NAME: CASERO, VON ZERICK MELABO
Family First Middle

ACADEMIC QUALIFICATION

College: **College of Business, Development Economics and Management**
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 9, 2016

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD / COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
			UNIVERSITY OF SOUTHERN MINDANAO - Kabacan, Cotabato			
1st Semester	Soc Sc	112	Society & Culture w/ Emphasis on Cultures of Min.	1.25		3
2011-2012	Acc	111	Fundamentals of Accounting I	2.00		6
	CS	111	Fundamentals in Computer Applications	1.75		3
	Eng	111	Study, Thinking and Speaking Skills	1.50		3
	Fil	111	Komunikasyon sa Akademikong Filipino	2.00		3
	Math	111	College Algebra	1.75		3
	PE	111	Foundation of Physical Education	1.50		2
	NSTP	1	Civic Welfare Training Service I	1.75		(3)
2nd Semester	Bio	113	General Biology	2.00		3
2011-2012	Chem	112	General Chemistry	2.00		3
	Eng	121	Speech Improvement	1.25		3
	Acc	121	Fundamentals of Accounting II	2.25		6
	Math	114	Math of Investment	1.75		3
	PE	121	Dance Activities	1.00		2
	NSTP	2	Civic Welfare Training Service II	2.50		(3)
Summer 2012	Acc	121	Fundamentals of Accounting II	1.50		6
1st Semester	Acc	211	Financial Accounting Theory and Practices I	2.75		6
2012-2013	Econ	111	Basic Econ. with Agrarian Reform and Taxation	1.25		3
	Mgt	111	Principles of Management	1.75		3
	Hum	111	Arts Appreciation	1.50		3
	Soc Sc	221	Philippine History w/ Governance and Constitution	1.50		3
	Stat	216	Business Statistics	1.75		3
	Psych	111	General Psychology	1.75		3
	PE	211	Individual and Dual Sports	2.00		2
2nd Semester	Acc	211	Financial Accounting Theory and Practices I	2.00		6
2012-2013	Fil	121	Pagbasa at Pagsulat Tungo sa Pananaliksik	2.00		3
	BA	221	Principles of Finance	1.50		3
	BA	222	Human Behavior in Organization	2.00		3
	Econ	315	Intermediate Microeconomics	1.75		3
	Soc Sc	121	Life and Works of Dr. Jose Rizal	1.50		3
	Eng	211	Writing Across the Disciplines	1.50		3
	PE	221	Team Sports	1.50		2
Summer 2013	Acc	221	Financial Accounting Theory and Practices II	2.75		6
1st Semester	Acc	221	Financial Accounting Theory and Practices II	2.00		6
2013-2014	Econ	317	Intermediate Macroeconomics	1.75		3

Prepared/Checked By:

MONTASSER M. ANDII

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE UNIVERSITY REGISTRAR
Tel / Fax (064) 248-2363
UNIVERSITY CODE: 12078

AACUP Accredited Level II

MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 11-01110 Year Class Code: 4
Home Add.: Malasila, Makilala, North Cotabato
Birthplace: Malasila, Makilala, Cotabato
Birth Date: November 17, 1994
Citizenship: Filipino Gender: Male
Father's Name: Quirico Casero
Mother's Name: Ethel Melabo



Date Admitted: May 17, 2011
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: ND of Kidapawan College
Address: Kidapawan City
Yr. Grad./SY Last Att.: 2010-2011

NAME: CASERO, VON ZERICK MELABO
Family First Middle

ACADEMIC QUALIFICATION

College: **College of Business, Development Economics and Management**
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY

Major: N/A **Specialization: N/A**
Minor: N/A **Date Graduated: April 9, 2016**

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	 Re-Exam Completion	CREDITS
	BA	211	Principles of Marketing	1.50		3
	Lit	111	Literatures of the Philippines and the World	1.75		3
	Agbus	312	Quantitative Business Analysis	1.50		3
2nd Semester	Acc	311	Financial Accounting Theory and Practices III	1.75		6
2013-2014	Acc	312	Cost Accounting and Cost Management	2.25		6
	Acc	313	Advanced Accounting I	2.00		3
	Acc	314	Financial Management I	2.00		3
	Acc	315	Law on Obligation and Contracts	1.25		3
	CS	322	Fund'ls of Programming and Information Systems	1.50		3
1st Semester	Acc	323	Income Taxation	1.75		3
2014-2015	Acc	325	Law on Business Organizations	1.25		3
	Acc	321	Advanced Accounting II	2.50		3
	Acc	322	Auditing and Assurance Services I	2.00		6
	Acc	324	Financial Management II	2.00		3
2nd Semester	Acc	425	Business and Transfer Taxes	2.75		3
2014-2015	Mgt	422	Good Governance and Social Responsibility	1.25		3
	Philos	121	Logic	1.25		3
Summer 2015	Acc	326	On-The-Job Training(240 hours.)	1.25		6
1st Semester	Acc	411	Advanced Accounting III	2.00		3
2015-2016	Acc	412	Management Accounting	2.25		6
	Acc	413	Auditing & Assurance Services II	2.50		6
	Acc	414	Sales, Agency and Other Commercial Laws	1.50		3
	Agbus	313	Production Management	2.00		3
	CS	411	Information Management & Control	1.50		3
2nd Semester	Acc	421	Management Consultancy	2.00		3
2015-2016	Acc	423	Accounting Research	2.50		3
	Acc	424	Law on Negotiable Instruments	1.50		3
	Agbus	423	Strategic Management	1.50		3
	CS	422	IT Concepts & Systems Analysis & Design	1.25		3
	Acc	422	Auditing in an IT Environment	1.50		3

Remarks: **GRADUATED** with the degree **BACHELOR OF SCIENCE IN ACCOUNTANCY** on **April 9, 2016**. The University of Southern Mindanao is a Chartered State University; hence, SPECIAL ORDERS are not issued to graduates. The issuance of Transcript of Records or Diploma is sufficient proof for graduation.

TRANSCRIPT CLOSED

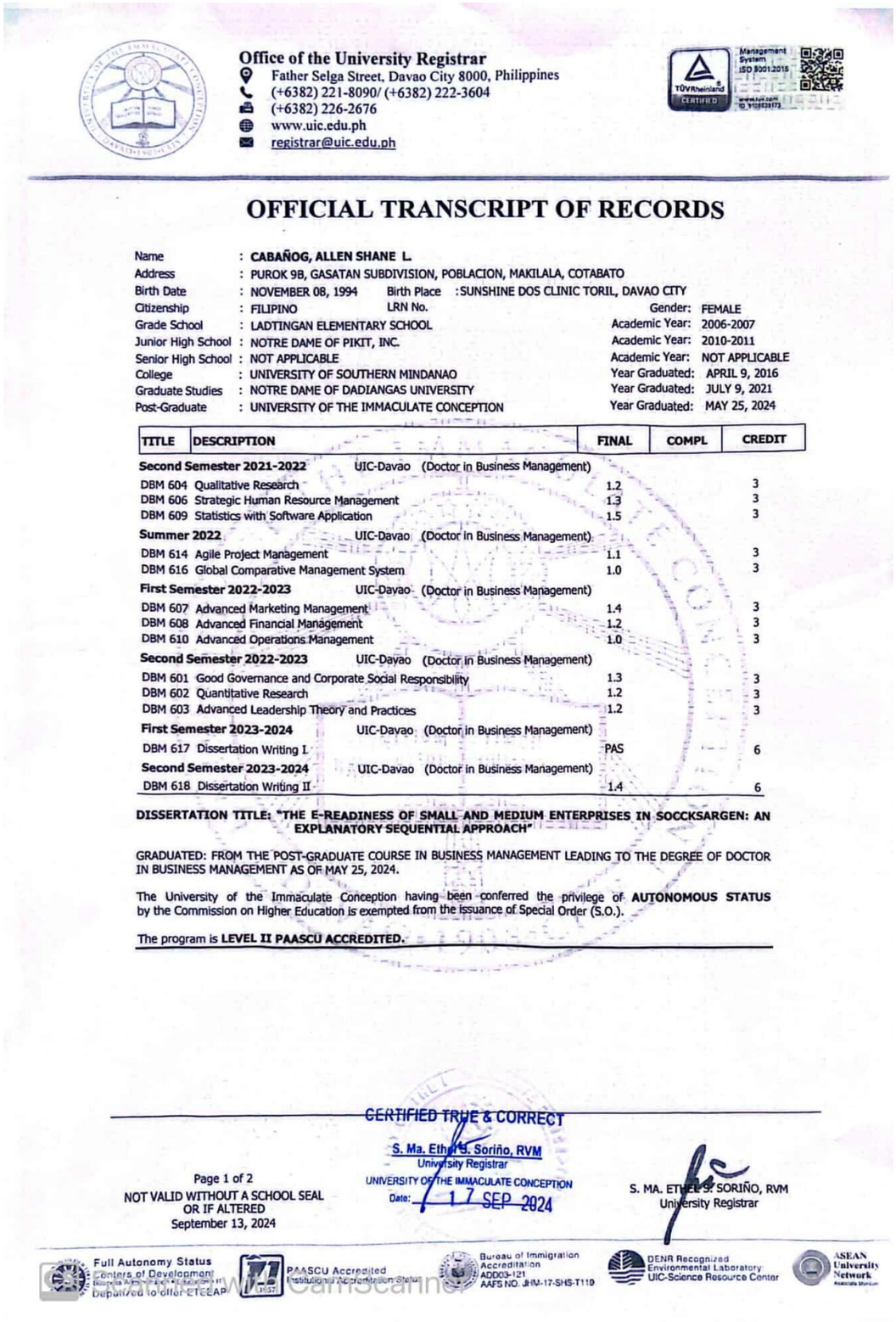
2 of 2 Pages

FOR EMPLOYMENT PURPOSE ONLY
Prepared/Checked By:

MONTASSER M. ANDIL
Administrative Aide II

LUCIA C. CABANGBANG, MPS-DM

Garcia, Allen Shane C.



Office of the University Registrar
Father Selga Street, Davao City 8000, Philippines
(+6382) 221-8090/ (+6382) 222-3604
(+6382) 226-2676
www.uic.edu.ph
registrar@uic.edu.ph

Management System ISO 9001:2015 TÜVRheinland CERTIFIED

OFFICIAL TRANSCRIPT OF RECORDS

Name : **CABAÑOG, ALLEN SHANE L.**
Address : PUROK 9B, GASATAN SUBDIVISION, POBLACION, MAKILALA, COTABATO
Birth Date : NOVEMBER 08, 1994 Birth Place : SUNSHINE DOS CLINIC TORIL, DAVAO CITY
Citizenship : FILIPINO LRN No. Gender: FEMALE
Grade School : LADTINGAN ELEMENTARY SCHOOL Academic Year: 2006-2007
Junior High School : NOTRE DAME OF PIKIT, INC. Academic Year: 2010-2011
Senior High School : NOT APPLICABLE Academic Year: NOT APPLICABLE
College : UNIVERSITY OF SOUTHERN MINDANAO Year Graduated: APRIL 9, 2016
Graduate Studies : NOTRE DAME OF DADIANGAS UNIVERSITY Year Graduated: JULY 9, 2021
Post-Graduate : UNIVERSITY OF THE IMMACULATE CONCEPTION Year Graduated: MAY 25, 2024

TITLE	DESCRIPTION	FINAL	COMPL	CREDIT
Second Semester 2021-2022	UIC-Davao (Doctor in Business Management)			
DBM 604	Qualitative Research	1.2		3
DBM 606	Strategic Human Resource Management	1.3		3
DBM 609	Statistics with Software Application	1.5		3
Summer 2022	UIC-Davao (Doctor in Business Management)			
DBM 614	Agile Project Management	1.1		3
DBM 616	Global Comparative Management System	1.0		3
First Semester 2022-2023	UIC-Davao (Doctor in Business Management)			
DBM 607	Advanced Marketing Management	1.4		3
DBM 608	Advanced Financial Management	1.2		3
DBM 610	Advanced Operations Management	1.0		3
Second Semester 2022-2023	UIC-Davao (Doctor in Business Management)			
DBM 601	Good Governance and Corporate Social Responsibility	1.3		3
DBM 602	Quantitative Research	1.2		3
DBM 603	Advanced Leadership Theory and Practices	1.2		3
First Semester 2023-2024	UIC-Davao (Doctor in Business Management)			
DBM 617	Dissertation Writing I	PAS		6
Second Semester 2023-2024	UIC-Davao (Doctor in Business Management)			
DBM 618	Dissertation Writing II	1.4		6

DISSERTATION TITLE: "THE E-READINESS OF SMALL AND MEDIUM ENTERPRISES IN SOCCKSARGEN: AN EXPLANATORY SEQUENTIAL APPROACH"

GRADUATED: FROM THE POST-GRADUATE COURSE IN BUSINESS MANAGEMENT LEADING TO THE DEGREE OF DOCTOR IN BUSINESS MANAGEMENT AS OF MAY 25, 2024.

The University of the Immaculate Conception having been conferred the privilege of **AUTONOMOUS STATUS** by the Commission on Higher Education is exempted from the issuance of Special Order (S.O.).

The program is **LEVEL II PAASCU ACCREDITED.**

CERTIFIED TRUE & CORRECT
S. Ma. Ethel S. Soriño, RVM
University Registrar
UNIVERSITY OF THE IMMACULATE CONCEPTION
Date: 17 SEP 2024

Page 1 of 2
NOT VALID WITHOUT A SCHOOL SEAL OR IF ALTERED
September 13, 2024

S. MA. ETHEL S. SORIÑO, RVM
University Registrar

Full Autonomy Status Centers of Development Graduate School Deputized to offer ETEEAP
PAASCU Accredited Institutional Accreditation Status
Bureau of Immigration Accreditation ADD03-121 AAFS NO. JHM-17-SHS-T119
DENR Recognized Environmental Laboratory UIC-Science Resource Center
ASEAN University Network

Scanned with CamScanner

Office of the University Registrar
Father Selga Street, Davao City 8000, Philippines
(+6382) 221-8090/ (+6382) 222-3604
(+6382) 226-2676
www.uic.edu.ph
registrar@uic.edu.ph

OFFICIAL TRANSCRIPT OF RECORDS

Name : **CABAÑOG, ALLEN SHANE L.**

TITLE	DESCRIPTION	FINAL	COMPL	CREDIT

GRADING SYSTEM (GRADUATE AND POST-GRADUATE PROGRAM): Averaging Effective AY 2017-2018

1.0	99-100	Excellent	1.6	87-88	Fairly Good
1.1	97-98	Very Good	1.7	85-86	Fair but No Credit for PhD
1.2	95-96	Very Good	1.8	83-84	Fair but No Credit for MA
1.3	93-94	Good	1.9	81-82	No Credit
1.4	91-92	Good	2.0	79-80	No Credit
1.5	89-90	Fairly Good			

Prepared By: MDELIMA
Verified By: SMENCHAVEZ

Remarks: ISSUED FOR EMPLOYMENT PURPOSES. PLEASE SEE ATTACHED AUTHENTICATED TRANSCRIPT OF RECORDS FROM NOTRE DAME OF DADIANGAS UNIVERSITY AND UNIVERSITY OF SOUTHERN MINDANAO.

This is to certify that the foregoing records of CABAÑOG, ALLEN SHANE L. have been verified against the ORIGINAL(S) in the files of this University.

CERTIFIED TRUE & CORRECT
S. Ma. Ethel S. Soriño, RVM
University Registrar
UNIVERSITY OF THE IMMACULATE CONCEPTION
Date: 17 SEP 2024

Page 2 of 2
NOT VALID WITHOUT A SCHOOL SEAL OR IF ALTERED
September 13, 2024

S. MA. ETHEL S. SORIÑO, RVM
University Registrar

Full Autonomy Status
Center of Development
Deputized to offer ETEEAP
PAASCU Accredited
Institutional Accreditation Status
Bureau of Immigration Accreditation
ADD03-121
AAFS NO. JHM-17-SHS-T119
DENR Recognized
Environmental Laboratory
UIC-Science Resource Center
ASEAN University Network

MARIST BROTHERS

NOTRE DAME OF DADIANGAS UNIVERSITY

OFFICE OF THE UNIVERSITY REGISTRAR
GRADUATE SCHOOL

Marist Avenue, General Santos City 9500
Philippines, PO Box 100
www.nddu.edu.ph

Official Transcript of Records

Name	: CABAÑOG, ALLEN SHANE LIM	ID # :	201812878
Date of Birth	: November 8, 1994	Nationality :	Filipino
Place of Birth	: Toril, Davao City	Religion :	Catholic
Parent/Spouse	: Mr. & Mrs. Ampliado Cabañog		
Address	: Purok Daisy Ladtingan, Pikit, North Cotabato 9409		
Elementary	: -	Year :	-
High School	: The Notre Dame of Pikit, Inc.	Year :	2011
College	: University of Southern Mindanao	Year :	2016
Entrance Data	: OTR from University of Southern Mindanao - Kabacan, North Cotabato		

CATALOGUE NO.	DESCRIPTIVE TITLE	GRADES	CREDIT
RECORDS OF NOTRE DAME OF DADIANGAS UNIVERSITY - General Santos City			
	SUMMER 2017-2018 (MBA)		
BA 202	MANAGEMENT CONTROL AND INFORMATION SYSTEM	Bp	3.0
BA 211	BUSINESS POLICY	Am	3.0
	1ST SEM 2018-2019 (MBA)		
BA 207	ADVANCED MARKETING MANAGEMENT	A	3.0
BA 217	LABOR ECONOMICS AND WAGE PAYMENT SYSTEM	Am	3.0
BA 307	ENTREPRENEURSHIP AND E-COMMERCE	A	3.0
	2ND SEM 2018-2019 (MBA)		
BA 210	BUSINESS ENVIRONMENT WITH ENTERPRISE RISK MANAGEMENT	Am	3.0
BA 213	BUSINESS LEADERSHIP AND ETHICS	Am	3.0
BA 218	INVESTMENT ANALYSIS AND PORTFOLIO THEORY	Am	3.0
	SUMMER 2018-2019 (MBA)		
BA 205	BUSINESS ECONOMICS	Bm	3.0
BA 216	TECHNIQUES OF EXECUTIVE WRITING AND REPORTING	A	3.0
	1ST SEM 2019-2020 (MBA)		
BA 104	QUANTITATIVE ANALYSIS WITH PRODUCTION AND OPERATIONS MANAGEMENT	A	3.0
BA 201	HUMAN RESOURCE MANAGEMENT	A	3.0
BA 303	ADVANCED FINANCIAL MANAGEMENT WITH MANAGERIAL ACCOUNTING AND CONTROL	Am	3.0
	2ND SEM 2019-2020 (MBA)		
BA 200	METHODS OF RESEARCH	B	3.0
BA 220	GRADUATE SEMINAR	A	3.0
BA 221	STATISTICS WITH COMPUTER APPLICATION	Bp	3.0
	COMPREHENSIVE EXAMINATION RSULT	P	-

GRADUATED: FROM THE GRADUATE COURSE IN BUSINESS ADMINISTRATION WITH THE DEGREE OF MASTER IN BUSINESS ADMINISTRATION (MBA) AS OF JULY 9, 2021. THE PROGRAM IS EXEMPTED FROM THE SPECIAL ORDER REQUIREMENTS ON ACCOUNT OF ITS ACCREDITED STATUS (LEVEL 2). THE SCHOOL'S DEREGULATED STATUS GRANTED THROUGH CEB NO. 651-2019, DATED JUNE 1, 2019.

BUWIS DST 2018 03126642

NON-THESIS

GRADING SYSTEM

A (97-100) Excellent
Am (94-96) Very Good Performance
Bp (91-93) Good Performance
B (88-90) Above Average Performance
Bm (85-87) Satisfactory, Average, Pass Performance
C - Below Average Performance (Carries no graduate credit)
W - Withdrawn from the course without credit or discredit
INC – Incomplete Grade, if not completed within 30 days becomes an "F"

Prepared by: Judy Ann R. Lacap

LORELYN F. ADRALES, MBA, MCS
University Registrar

REMARKS **Valid for Any Legal Purposes only**
Not Valid without the University Seal

September 3, 2021
Date

Certified true & correct copy of the original on file
LORELYN F. ADRALES, MBA, MCS
University Registrar
Date MAY 16 2022
Notre Dame of Dadiangas University
PO Box 100 Marist Avenue,
General Santos City

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Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE UNIVERSITY REGISTRAR
Tel. / Fax (064) 572-2363
UNIVERSITY CODE: 12078

AACUP Accredited Level II

MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 11-00932 Year Class Code: 4
Home Add.: Ladtingan, Pikit, North Cotabato
Birthplace: Toril, Davao City
Birth Date: November 8, 1994
Citizenship: Filipino Gender: Female
Father's Name: Ampliado Cabañog
Mother's Name: Susana Lim



Date Admitted: May 16, 2011
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: The Notre Dame of Pikit, Inc.
Address: Pikit, North Cotabato
Yr. Grad./SY Last Att.: 2010-2011

NAME: CABAÑOG, ALLEN SHANE LIM
Family First Middle

ACADEMIC QUALIFICATION

College: College of Business, Development Economics and Management
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 9, 2016

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
			UNIVERSITY OF SOUTHERN MINDANAO - Kabacan, Cotabato			
1st Semester	Math	111	College Algebra	1.75		3
2011-2012	Fil	111	Komunikasyon sa Akademikong Filipino	1.50		3
	Soc Sc	112	Society & Culture w/ Emphasis on Cultures of Min.	1.50		3
	Acc	111	Fundamentals of Accounting I	2.50		6
	Eng	111	Study, Thinking and Speaking Skills	1.50		3
	CS	111	Fundamentals in Computer Applications	1.00		3
	PE	111	Foundation of Physical Education	1.25		2
	NSTP	1	Civic Welfare Training Service I	1.50		(3)
2nd Semester	Bio	113	General Biology	1.25		3
2011-2012	Math	114	Math of Investment	1.50		3
	Acc	121	Fundamentals of Accounting II	2.00		6
	Chem	112	General Chemistry	2.00		3
	Eng	121	Speech Improvement	1.50		3
	PE	121	Dance Activities	1.25		2
	NSTP	2	Civic Welfare Training Service II	1.25		(3)
Summer 2012	Acc	111	Fundamentals of Accounting I	1.50		6
1st Semester	Acc	211	Financial Accounting Theory and Practices I	2.75		6
2012-2013	Econ	111	Basic Economics with Agrarian Ref. and Taxation	1.25		3
	Mgt	111	Principles of Management	1.75		3
	Hum	111	Arts Appreciation	1.75		3
	Soc Sc	221	Philippine History w/ Governance and Constitution	1.00		3
	Stat	216	Business Statistics	2.00		3
	Psych	111	General Psychology	1.75		3
	PE	211	Individual and Dual Sports	2.00		2
2nd Semester	Acc	211	Financial Accounting Theory and Practices I	1.75		6
2012-2013	Fil	121	Pagbasa at Pagsulat Tungo sa Pananaliksik	2.00		3
	BA	221	Principles of Finance	1.00		3
	BA	222	Human Behavior in Organization	1.75		3
	Econ	315	Intermediate Microeconomics	1.50		3
	Soc Sc	121	Life and Works of Dr. Jose Rizal	1.50		3
	Eng	211	Writing Across the Disciplines	1.50		3
	PE	221	Team Sports	1.25		2
Summer 2013	Acc	221	Financial Accounting Theory and Practices II	2.50		6
1st Semester	Acc	221	Financial Accounting Theory and Practices II	1.75		6
2013-2014	Agbus	312	Quantitative Business Analysis	1.25		3

Prepared/Checked By:

MONTASSER M. ANDIL
Administrative Aide II

CERTIFIED TRUE COPY

LUCIA C. CABANGBANG, MPS-DM
University Registrar
3/16/2018

University Seal

GRADING SYSTEM

Decimal	Percentage	Letter Equiv.	Description
1.00	98-100%	A	Excellent
1.25	95-97%	A-	Very Good
1.50	92-94%	B+	Above Average
1.75	89-91%	B	Above Average
2.00	87-88%	B	Above Average
2.25	84-86%	B-	Average
2.50	81-83%	C+	Average
2.75	78-80%	C	Average
3.00	75-77%	C-	Average
4.00	74% Below	-	Conditional Failure
5.00		-	Failed
INC		-	Incomplete
UD		-	Unofficially Dropped

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
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OFFICE OF THE UNIVERSITY REGISTRAR
Tel. / Fax (064) 572-2363
UNIVERSITY CODE: 12078

AACUP Accredited Level II — MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 11-00932 Year Class Code: 4
Home Add.: Ladtingan, Pikit, North Cotabato
Birthplace: Toril, Davao City
Birth Date: November 8, 1994
Citizenship: Filipino Gender: Female
Father's Name: Ampliado Cabañog
Mother's Name: Susana Lim



Date Admitted: May 16, 2011
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: The Notre Dame of Pikit, Inc.
Address: Pikit, North Cotabato
Yr. Grad./SY Last Att.: 2010-2011

NAME: CABAÑOG, ALLEN SHANE LIM
Family First Middle

ACADEMIC QUALIFICATION

College: College of Business, Development Economics and Management
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 9, 2016

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD / COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
	Econ	317	Intermediate Macroeconomics	1.50		3
	Lit	111	Literatures of the Philippines and the World	1.50		3
	BA	211	Principles of Marketing	1.25		3
2nd Semester 2013-2014	Acc	311	Financial Accounting Theory and Practices III	1.75		6
	Acc	312	Cost Accounting and Cost Management	2.50		6
	Acc	313	Advanced Accounting I	2.25		3
	Acc	314	Financial Management I	1.75		3
	Acc	315	Law on Obligation and Contracts	1.75		3
	CS	322	Fund'ls of Programming and Information Systems	2.00		3
1st Semester 2014-2015	Acc	323	Income Taxation	1.75		3
	Acc	325	Law on Business Organizations	2.00		3
	Acc	321	Advanced Accounting II	2.25		3
	Acc	322	Auditing and Assurance Services I	2.00		6
	Acc	324	Financial Management II	2.00		3
2nd Semester 2014-2015	Mgt	422	Good Governance and Social Responsibility	1.00		3
	Philos	121	Logic	1.50		3
	Acc	321	Advanced Accounting II	2.00		3
Summer 2015	Acc	326	On-The-Job Training(240 hours.)	1.25		6
1st Semester 2015-2016	Acc	411	Advanced Accounting III	1.75		3
	Acc	412	Management Accounting	2.00		6
	Acc	413	Auditing & Assurance Services II	2.25		6
	Acc	414	Sales, Agency and Other Commercial Laws	2.25		3
	Agbus	313	Production Management	2.00		3
	CS	411	Information Management & Control	1.50		3
2nd Semester 2015-2016	Acc	421	Management Consultancy	1.50		3
	Acc	422	Auditing in an IT Environment	1.75		3
	Acc	423	Accounting Research	2.00		3
	Acc	424	Law on Negotiable Instruments	2.00		3
	Acc	425	Business and Transfer Taxes	2.50		3
	Agbus	423	Strategic Management	1.00		3
	CS	422	IT Concepts & Systems Analysis & Design	1.50		3

Remarks: GRADUATED with the degree BACHELOR OF SCIENCE IN ACCOUNTANCY on April 9, 2016. The University of Southern Mindanao is a Chartered State University; hence, SPECIAL ORDERS are not issued to graduates. The issuance of Transcript of Records or Diploma is sufficient proof for graduation.

2 of 2 Pages

TRANSCRIPT CLOSED

NOTE: Granted Certificate of Transfer Credentials on March 16, 2018.

Prepared/Checked By:
MONTASSER M. ANDIL
Administrative Aide-II

CERTIFIED TRUE COPY
LUCIA C. CABANGBANG, MPS-DM
University Registrar
3/16/2018

Equiv.	Description	Decimal	Percentage	Letter Equiv.	Description	Decimal	Percentage	Letter Equiv.	Description
1.00	99-100%	A	Excellent	2.00	87-89%	B	Above Average	4.00	74% Below	—	Conditional Failure
1.25	94-96%			2.25	84-86%			5.00		—	Failed
1.50	93-95%	A	Very Good	2.50	81-83%	B	Average	INC		—	Incomplete
				2.75	78-80%			UD			Unofficially Dropped

Guiaman, Baikongan B.

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
ADMISSION AND RECORDS OFFICE
Tel. / Fax (064) 248-2363
UNIVERSITY CODE: 12078
AACUP Accredited Level II

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 07-01557 Yr. Class Code: 4
Home Add.: Sitio Malabuaya, Kayaga, Kab., Cot.
Birthplace: Dungguan, Pag., Maguindanao
Birth Date: October 20, 1990
Citizenship: Filipino Gender: Female
Father's Name: Sangotin Guiaman
Mother's Name: Bababaysalabo Buday



Basis of Admission: Form 137-A
Date Admitted: May 21, 2007
Category: Freshman
Diploma/Title/Degree: N/A
Sec.Sch: Pikit National High School
Add.: Pikit, Cotabato
Yr. Grad./SY Last Attended: 2006-2007

NAME: GUIAMAN, BAIKONGAN BUDAY
Family First Middle

ACADEMIC QUALIFICATIONS

College/Institute: COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Degree/Title: BACHELOR OF SCIENCE IN ACCOUNTANCY - Magna Cum Laude

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 9, 2011

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
	Econ	315	Microeconomics	1.00		3
	PE	221	Team Sports - Recreation	1.25		2
1st Sem	Acc	311	Financial Accounting Theory and Practices III	1.25		6
2009-2010	Acc	312	Cost Accounting and Cost Management	1.25		6
	Acc	313	Advanced Accounting I	1.25		3
	Acc	314	Financial Management I	1.50		3
	Acc	315	Law on Obligation and Contracts	1.25		3
	Agbus	312	Quantitative Business Analysis	1.50		3
	Econ	317	Macroeconomics	1.25		3
2nd Sem	Acc	321	Advanced Accounting II	1.25		3
2009-2010	Acc	322	Auditing and Assurance Services I	1.75		6
	Acc	323	Income Taxation	1.50		3
	Acc	324	Financial Management II	1.50		3
	Acc	325	Law on Business Organizations	1.00		3
	CS	322A	Fundls of Programming & Information Systems	1.50		3
	Engl	311A	Scientific Writing and Reporting	1.00		3
	Mktg	321	Principles of Marketing	1.00		3
Sum 2010	Acc	326	Practicum (On-the-Job Training)	1.25		6
1st Sem	Acc	411	Advanced Accounting III	1.50		3
2010-2011	Acc	412	Management Accounting	1.50		6
	Acc	413	Auditing and Assurance Services II	1.75		6
	Acc	414	Sales, Agency and Other Commercial Laws	1.00		3
	Agbus	313	Production Management	1.25		3
	CS	411A	Information Management and Control	1.75		3
2nd Sem	Acc	421	Management Consultancy	1.25		3
2010-2011	Acc	422	Auditing in an IT Environment	1.25		3
	Acc	423	Accounting Research	1.25		3
	Acc	424	Law on Negotiable Instruments	1.00		3
	Acc	425	Business and Transfer Taxes	1.25		3
	Mgt	422	Good Governance and Social Responsibility	1.00		3

2 of 3 Pages

Prepared/Checked By: DORIS B. PELEGROS
Clerk

PRISCILLA P. COSTES, EdD
Director for Admission and Records

University Seal

05P14P19C0689

GRADING SYSTEM

Decimal	Percentage	Letter Equiv.	Description
1.00	99-100%	A	Excellent
1.25	96-98%		
1.50	93-95%	A-	Very Good
1.75	91-92%		
2.00	87-90%	B	Above Average
2.25	84-86%		
2.50	81-83%	B-	Average
2.75	78-80%		
4.00	74% Below		Conditional Failure
5.00			Failed
INC			Incomplete
Pass			

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato

ADMISSION AND RECORDS OFFICE
Tel. / Fax (064) 248-2363

AACUP Accredited Level II

UNIVERSITY CODE: 12078

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 07-01557 Yr. Class Code: 4
Home Add.: Sitio Malabuaya, Kayaga, Kab., Cot.
Birthplace: Dungguan, Pag., Maguindanao
Birth Date: October 20, 1990
Citizenship: Filipino Gender: Female
Father's Name: Sangotin Guiaman
Mother's Name: Bababaysalabo Buday



Basis of Admission: Form 137-A
Date Admitted: May 21, 2007
Category: Freshman
Diploma/Title/Degree: N/A
Sec.Sch: Pikit National High School
Add.: Pikit, Cotabato
Yr. Grad./SY Last Attended: 2006-2007

NAME: GUIAMAN, BAIKONGAN BUDAY
Family First Middle

ACADEMIC QUALIFICATIONS

College/Institute: COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Degree/Title: BACHELOR OF SCIENCE IN ACCOUNTANCY - Magna Cum Laude

Major: N/A
Minor: N/A

Specialization: N/A
Date Graduated: April 9, 2011

TERM	COURSE NUMBER	SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	 Re-Exam Completion	CREDITS
	Philos 121	Logic	1.75		3
	Agbus 423	Strategic Management	1.00		3

Remarks: GRADUATED with the degree BACHELOR OF SCIENCE IN ACCOUNTANCY - Magna Cum Laude on April 9, 2011.
The University of Southern Mindanao is a Chartered State University; hence, SPECIAL ORDER is not issued to graduates.
The issuance of Transcript of Records or Diploma is sufficient proof for graduation.

TRANSCRIPT CLOSED

3 of 3 Pages

Prepared/Checked By: DORIS B. PELEGROS
Clerk I

PRISCILLA P. COSTES, EdD
Director for Admission and Records

University Seal

FOR BOARD EXAMINATION PURPOSE ONLY

Bing//.tor 2011 (bsaccnty)(04.20.2011)

DST 2010
00432563

05P14P19C0689

GRADING SYSTEM

Decimal Percentage	Letter Equiv.	Description	Decimal Percentage	Letter Equiv.	Description	Decimal Percentage	Letter Equiv.	Description
1.00 ..... 96-100%	A	Excellent	2.00 ..... 87-89%	B	Above Average	4.00 ..... 74% Below		Conditional
1.25 ..... 90-95%		Very Good	2.25 ..... 84-86%		Average	5.00		Failed
1.50 ..... 93-95%	A-		2.50 ..... 81-83%	B-		INC		Incomplete
1.75 ..... 90-92%			2.75 ..... 78-80%			DRP		Dropped

Morala, Neil Anthony

SJIT-REG-001A
Revision Status/Date 2/2018 Jan

SAINT JOSEPH INSTITUTE OF TECHNOLOGY
Montilla Blvd., Butuan City, Philippines.

2018 CURRICULUM FOR Master in Management Major in Business Management (MMBM)

IMPORTANT: Registration in any course/s without all the pre-requisite/s, correct sequence and authorized load shall not be given any credit regardless of the grade/s obtained.

NAME:	MORALA, NEIL ANTHONY TAMAYO	STUDENT NO:	2012892

	COURSE CODE		DESCRIPTIVE TITLE	Credit Units	PRE-REQUISITE(S)/ CO-REQUISITES	EXCEPTION
FIRST YEAR, 1ST SEMESTER (45)						
1.2	MA	101	METHODS OF RESEARCH	3		
1.4	MA	102	RESEARCH STATISTICS WITH COMPUTER APPLICATION	3		
1.5	MA	106	COMPUTER & INTERNET APPLICATION IN RESEARCH	3		
	MM	103	PRODUCTION AND OPERATIONS MANAGEMENT	3		
1.4	MM	104	MARKETING MANAGEMENT	3		
1.0	MM	105	QUANTITATIVE APPROACHES IN DECISION MAKING	3		
1.0	MM	106	HUMAN RESOURCE MANAGEMENT	3		
1.0	MM	107	CORPORATE PLANNING AND FINANCE	3		
1.0	MM	109	MANAGERIAL ACCOUNTING AND CONTROL	3		
1.1	MM	112	GLOBAL TRENDS IN SERVICE EXCELLENCE	3		
1.0	MM	113	MANAGERIAL ECONOMICS	3		
	MM	114	THESIS WRITING	6		
	INTEGRATING COURSE		INTEGRATING COURSE	6		

CREDENTIALS PRESENTED:
( ) F137A ( ) NSO Birth Certificate
( ) F138 ( ) HD
( ) GMC ( ) TOR

DEFICIENCY/IES:
_____
_____
_____

Evaluated By: _____
Date: _____
Received By: _____
Date: _____

LEGEND
P = Pre-requisite
C = Co-requisite

Printed By: 2012892 Print Date: 08/07/2025 Page 1 of 1

AACUP Accredited Level II

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE UNIVERSITY REGISTRAR
Tel. / Fax (064) 572-2363
UNIVERSITY CODE: 12078

MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 11-03147 Year Class Code: 4
Home Add.: Talisay St., Kid. City, North Cotabato
Birthplace: Tandag, Surigao del Sur
Birth Date: June 14, 1995
Citizenship: Filipino Gender: Male
Father's Name: Antonio Morala
Mother's Name: Lydia Tamayo



Date Admitted: May 17, 2011
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: Kidapawan City Nat'l High Sch.
Address: Kidapawan City
Yr. Grad./SY Last Att.: 2010-2011

NAME: MORALA, NEIL ANTHONY TAMAYO
Family First Middle

ACADEMIC QUALIFICATION

College: **College of Business, Development Economics and Management**
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY - WITH ACADEMIC DISTINCTIONS

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 11, 2015

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD / COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
			UNIVERSITY OF SOUTHERN MINDANAO - Kabacan, Cotabato			
1st Semester 2011-2012	Math	111	College Algebra	1.75		3
	Fil	111	Komunikasyon sa Akademikong Filipino	1.75		3
	CS	111	Fundamentals in Computer Applications	1.50		3
	Soc Sc	112	Society & Culture w/ Emphasis on Cultures of Mindai	1.25		3
	Acc	111	Fundamentals of Accounting I	1.75		6
	Eng	111	Study, Thinking and Speaking Skills	1.50		3
	PE	111	Foundation of Physical Education	1.50		2
	NSTP	1	Civic Welfare Training Service II	2.25		(3)
2nd Semester 2011-2012	Eng	121	Speech Improvement	1.75		3
	Acc	121	Fundamentals of Accounting II	2.25		6
	Math	114	Math of Investment	1.50		3
	Chem	112	General Chemistry	1.75		3
	Bio	113	General Biology	2.00		3
	PE	121	Dance Activities	1.25		2
	NSTP	2	Civic Welfare Training Service II	2.00		(3)
1st Semester 2012-2013	Acc	211	Financial Accounting Theory and Practices I	2.25		6
	Econ	111	Basic Economics with Agrarian Ref. and Taxation	1.50		3
	Mgt	111	Principles of Management	1.75		3
	Hum	111	Arts Appreciation	1.75		3
	Soc Sc	221	Philippine History w/ Governance and Constitution	1.25		3
	Stat	216	Business Statistics	2.00		3
	Psych	111	General Psychology	1.75		3
	PE	211	Individual and Dual Sports	2.00		2
2nd Semester 2012-2013	Acc	211	Financial Accounting Theory and Practices I	1.50		6
	Fil	121	Pagbasa at Pagsulat Tungo sa Pananaliksik	1.75		3
	BA	221	Principles of Finance	1.25		3
	BA	222	Human Behavior in Organization	1.75		3
	Econ	315	Intermediate Microeconomics	1.50		3
	Soc Sc	121	Life and Works of Dr. Jose Rizal	1.75		3
	Eng	211	Writing Across the Disciplines	1.50		3
	PE	221	Team Sports	1.75		2
Summer 2013	Acc	221	Financial Accounting Theory and Practices II	2.00		6
1st Semester 2013-2014	Acc	311	Financial Accounting Theory and Practices III	1.75		6
	Acc	312	Cost Accounting and Cost Management	1.75		6
	Acc	313	Advanced Accounting I	1.75		3
	Acc	314	Financial Management I	2.00		3

1 of 2 Pages

Prepared/Checked By:
MONTASSER M. ANDIL
Administrative Aide II

University Seal

CERTIFIED TRUE COPY
LUCIA C. CABANGBANG, MPS-DM
University Registrar
1/15/18

LUCIA C. CABANGBANG, MPS-DM
University Registrar
9/19/2017

GRADING SYSTEM

Decimal	Percentage	Letter Equiv	Description
1.00	98-100%	A	Excellent
1.25	94-96%		
1.50	93-95%	A	Very Good
2.00	87-89%	B	Above Average
2.25	84-86%		
2.50	81-83%	B	Average
2.75	78-80%		
4.00	74% Below	—	Conditional Failure
5.00		—	Failed
INC		—	Incomplete
UD		—	Unofficially Dropped

AACUP Accredited Level II

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE UNIVERSITY REGISTRAR
Tel. / Fax (064) 572-2363
UNIVERSITY CODE: 12078

MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 11-03147 Year Class Code: 4
Home Add.: Talisay St., Kid. City, North Cotabato
Birthplace: Tandag, Surigao del Sur
Birth Date: June 14, 1995
Citizenship: Filipino Gender: Male
Father's Name: Antonio Morala
Mother's Name: Lydia Tamayo



Date Admitted: May 17, 2011
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: Kidapawan City Nat'l High Sch.
Address: Kidapawan City
Yr. Grad./SY Last Att.: 2010-2011

NAME: MORALA, NEIL ANTHONY TAMAYO
Family First Middle

ACADEMIC QUALIFICATION

College: **College of Business, Development Economics and Management**
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY - WITH ACADEMIC DISTINCTIONS

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 11, 2015

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
	Acc	315	Law on Obligation and Contracts	1.50		3
	Agbus	312	Quantitative Business Analysis	1.75		3
	Econ	317	Intermediate Macroeconomics	2.50		3
2nd Semester	Acc	321	Advanced Accounting II	1.50		3
2013-2014	Acc	322	Auditing and Assurance Services I	2.00		6
	Acc	323	Income Taxation	2.00		3
	Acc	324	Financial Management II	2.00		3
	Acc	325	Law on Business Organizations	1.50		3
	Lit	111	Literatures of the Philippines and the World	1.25		3
	BA	211	Principles of Marketing	1.25		3
	CS	322	Fund'ls of Programming and Information Systems	2.50		3
Summer 2014	Acc	326	On-The-Job Training(240 hours.)	1.25		6
1st Semester	Acc	411	Advanced Accounting III	2.00		3
2014-2015	Acc	412	Management Accounting	1.75		6
	Acc	413	Auditing & Assurance Services II	2.50		6
	Acc	414	Sales, Agency and Other Commercial Laws	2.00		3
	Agbus	313	Production Management	1.75		3
	CS	411	Information Management & Control	1.50		3
2nd Semester	Acc	421	Management Consultancy	1.75		3
2014-2015	Acc	422	Auditing in an IT Environment	1.25		3
	Acc	423	Accounting Research	1.75		3
	Acc	424	Law on Negotiable Instruments	1.50		3
	Acc	425	Business and Transfer Taxes	2.75		3
	Mgt	422	Good Governance and Social Responsibility	1.25		3
	Philos	121	Logic	1.25		3
	Agbus	423	Strategic Management	1.00		3

Remarks: **GRADUATED** with the degree **BACHELOR OF SCIENCE IN ACCOUNTANCY** on **April 11, 2015**. The University of Southern Mindanao is a Chartered State University; hence, SPECIAL ORDERS are not issued to graduates. The issuance of Transcript of Records or Diploma is sufficient proof for graduation.

TRANSCRIPT CLOSED GPA: 1.748

FOR EMPLOYMENT PURPOSE ONLY *2 of 2 Pages*

Prepared/Checked By:

MONTASSER M. ANDIL
Administrative Aide II

CERTIFIED TRUE COPY
LUCIA C. CABANGBANG, MPS-DM
University Registrar
1/12/18

LUCIA C. CABANGBANG, MPS-DM
University Registrar
9/19/2017

GRADING SYSTEM

Decimal	Percentage	Letter Equiv.	Description
1.00	98-100%	A	Excellent
1.25	96-97%		
1.50	93-95%		
1.75	90-92%	A	Very Good
2.00	87-89%	B	Above Average
2.25	84-86%		
2.50	81-83%	B	Average
2.75	78-80%		
4.00	74%Below	—	Conditional Failure
5.00		—	Failed
INC		—	Incomplete
UD		—	Unofficially Dropped

Omambat, Michael P.

ATENEO DE DAVAO UNIVERSITY
Jacinto Street, Davao City
PO Box # 80113, Philippines

OFFICE OF THE UNIVERSITY REGISTRAR

ACCREDITED *and member of the Philippine Accrediting Association of Schools, Colleges and Universities* (PAASCU)

OFFICIAL TRANSCRIPT OF RECORD OF:

Name of Student : OMAMBAT, MICHAEL P
Address : Dvo : V. Mapa St., Davao City
Date of Birth : November 22, 1991
Place of Birth : TACURONG, SULTAN KUDARAT

College : UNIVERSITY OF SOUTHERN MINDANAO
Degree : B.S. IN ACCOUNTANCY
S.O. (B) No. : CHARTERED STATE UNIVERSITY
Dated :

Course No		Descriptive Title	GRADES Final	GRADES Completion	Credit
ATENEO DE DAVAO UNIVERSITY GRADUATE SCHOOL					
1st Semester, 2017 - 2018					
BA	907	MANAGERIAL STATISTICS	1.3		3
BA	932	BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOOD	1.8		3
RE	224.2	IGNATIAN LEADERSHIP FOR MANAGERS & ENTERPRENEURS	1.4		3
2nd Semester, 2017 - 2018					
BA	905	MANAGERIAL ACCOUNTING	1.0		3
BA	906	QUANTITATIVE METHODS IN MANAGEMENT	1.7		3
BA	908	MARKETING MANAGEMENT	1.4		3
BA	933	FOUNDATIONS OF HUMAN RESOURCE MANAGEMENT	1.3		3
Summer, 2018					
BA	909	PRODUCTION AND OPERATION MANAGEMENT	1.1		3
BA	910	FINANCIAL MANAGEMENT	1.0		3
1st Semester, 2018 - 2019					
BA	903	DEVELOPMENT OF AN ENTERPRISE	1.1		3
BA	911	STRATEGIC MANAGEMENT	1.9		3
BA	931	METHODS OF BUSINESS RESEARCH	1.60		3
MA	300	MANAGEMENT COMMUNICATION ARTS	1.7		3
2nd Semester, 2018 - 2019					
BA	902	INTEGRATION: PROJECT PAPER PREPARATION	1.7		6

x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x

x-x-x-x-x-x-x-x-x

GRADUATED: MASTER IN BUSINESS ADMINISTRATION under Accelerated Programs for Executives on April 27, 2019.

x-x-x-x-x-x-x-x-x

Degree Granted MASTER IN BUSINESS ADMINISTRATION (APEX) **S.O. (B) No.** GRANTED AUTONOMY

Thesis Title NON-THESIS

Remarks: 'INFORMATIVE COPY ONLY
NOT VALID FOR TRANSFER.'

Grading System:

Grade	Equivalent (%)	Grade	Equivalent (%)	Grade	Equivalent (%)	Grade	Equivalent (%)	Grade	Equivalent (%)
1.0	95%-100%	1.4	91%	1.8	87%	2.2	83%	2.6	79%
1.1	94%	1.5	90%	1.9	86%	2.3	82%	2.7	78%
1.2	93%	1.6	89%	2.0*	85%	2.4	81%	2.8	77%
1.3	92%	1.7	88%	2.1	84%	2.5**	80%	2.9	76%
								3.0	

* Passing Grade for PhD/Doctorate
** Passing Grade for Masters

NOT VALID WITHOUT SCHOOL SEAL

BUWIS RENTAS INTERNAS 05J2018 28899109 15 15

ATTY. EDGAR B. PASCUA II
REGISTRAR

AACUP Accredited Level II

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE REGISTRAR
Tel. / Fax (064) 248-2363
UNIVERSITY CODE: 12078

MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 08-02608 Year Class Code: 4
Home Add.: Pulanglupa, Mlang, North Cotabato
Birthplace: Burgos St., Tacurong, Sultan Kud.
Birth Date: November 22, 1991
Citizenship: Filipino Gender: Male
Father's Name: Menandro Omambat
Mother's Name: Elsie Palmes



Date Admitted: May 26, 2008
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: Nueva Vida High School
Address: M'lang Cotabato
Yr. Grad./SY Last Att.: 2007-2008

NAME: OMAMBAT, MICHAEL PALMES
Family First Middle

ACADEMIC QUALIFICATION

College: **COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT**
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY - Cum Laude

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 10, 2012

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD / COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
			UNIVERSITY OF SOUTHERN MINDANAO - Kabacan, Cotabato			
1st Sem 2008-2009	Acc	111	Fundamentals of Accounting I	2.50		6
	Bio	113	General Biology	2.25		3
	CS	111	Fundamentals in Computer Applications	1.50		3
	Engl	111	Study, Thinking and Speaking Skills	1.75		3
	Fil	111	Komunikasyon sa Akademikong Filipino	1.75		3
	Math	111	College Algebra	1.50		3
	P E	111	Foundation of Physical Education	1.50		2
	NSTP	1	Civic Welfare Training Service 1	1.75		(3)
2nd Sem 2008-2009	Acc	121	Fundamentals of Accounting II	1.75		6
	Engl	121	Speech Improvement	1.75		3
	Fil	121	Pagbasa't Pagsulat Tungo sa Pananaliksik	1.50		3
	Biotech	111	Biotechnology & Society	1.25		3
	Math	114	Math of Investment	2.25		3
	P E	121	Dance Activities	1.25		2
	Chem	112	General Chemistry	1.50		3
	NSTP	2	Civic Welfare Training Service 2	1.50		(3)
Summer 2009	Acc	111	Fundamentals of Accounting I	1.25		6
1st Sem 2009-2010	Acc	211	Financial Accounting Theory and Practices I	2.25		6
	Econ	111	Basic Economics w/ Agr Reform, Coop and Taxation	2.00		3
	Hum	111	Arts Appreciation	1.50		3
	Mgt	111	Principles of Management	1.25		3
	P E	211	Individual and Dual Sports	1.50		2
	Psych	111	General Psychology	2.00		3
	SocSc	221	Philippine History with Governance and Constitution	1.50		3
	Stat	216	Business Statistics	2.00		3
2nd Sem 2009-2010	Acc	221	Financial Accounting Theory and Practices II	2.25		6
	BA	221	Principles of Finance	1.50		3

1 of 3 Pages

Prepared/Checked By:

DORIS B. PELEGROS
Administrative Aide II

University Seal

LUCIA C. CABANGBANG
University Registrar
04/16/2012

AACUP Accredited Level II

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE REGISTRAR
Tel. / Fax (064) 248-2363
UNIVERSITY CODE: 12078

MIT-1952/USM-1978

OFFICIAL TRANSCRIPT OF RECORDS

Student No: 08-02608 Year Class Code: 4
Home Add.: Pulanglupa, Mlang, North Cotabato
Birthplace: Burgos St., Tacurong, Sultan Kud.
Birth Date: November 22, 1991
Citizenship: Filipino Gender: Male
Father's Name: Menandro Omambat
Mother's Name: Elsie Palmes



Date Admitted: May 26, 2008
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: Nueva Vida High School
Address: M'lang Cotabato
Yr. Grad./SY Last Att.: 2007-2008

NAME: OMAMBAT, MICHAEL PALMES
Family First Middle

ACADEMIC QUALIFICATION

College: COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Degree: BACHELOR OF SCIENCE IN ACCOUNTANCY - Cum Laude

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 10, 2012

TERM	COURSE NUMBER		SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	 Re-Exam Completion	CREDITS
	BA	222	Human Behavior in Organization	2.00		3
	Econ	315	Microeconomics	1.25		3
	Engl	211	Writing Across the Disciplines	1.75		3
	PE	221	Team Sports	1.00		2
	SocSc	112	Society & Culture with Emp. on Cultures in Mindanao	1.50		3
	SocSc	121	Life and Works of Dr. Jose Rizal	1.75		3
1st Sem 2010-2011	Acc	311	Financial Accounting Theory and Practices III	1.75		6
	Acc	312	Cost Accounting and Cost Management	2.00		6
	Acc	313	Advanced Accounting I	2.50		3
	Acc	314	Financial Management I	2.25		3
	Acc	315	Law on Obligation and Contracts	1.75		3
	Agbus	312	Quantitative Business Analysis	1.50		3
	Econ	317	Macroeconomics	1.75		3
2nd Sem 2010-2011	Acc	321	Advanced Accounting II	1.50		3
	Acc	322	Auditing and Assurance Services I	1.75		6
	Acc	323	Income Taxation	2.00		3
	Acc	324	Financial Management II	2.00		3
	Acc	325	Law on Business Organizations	1.25		3
	CS	322A	Fundamentals of Programming & Information Systems	1.50		3
	Lit	111	Literatures of the Philippines and the World	1.50		3
	Mktg	321	Principles of Marketing	1.75		3
Summer 2011	Acc	326	Practicum (On-the-Job Training)	1.25		6
1st Sem 2011-2012	Agbus	313	Production Management	1.75		3
	Acc	411	Advanced Accounting III	2.00		3
	Acc	412	Management Accounting	2.00		6
	Acc	413	Auditing and Assurance Services II	2.25		6
	Acc	414	Sales, Agency and Other Commercial Laws	1.50		3
	CS	411A	Information Management and Control	1.25		3

Prepared/Checked By:

DORIS B. PELEGROS
Administrative Aide II

University Seal

LUCIA C. CABANGBANG
University Registrar
04/16/2012

AACUP Accredited Level II

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato
OFFICE OF THE REGISTRAR
Tel. / Fax (064) 248-2363
UNIVERSITY CODE: 12078

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OFFICIAL TRANSCRIPT OF RECORDS

Student No.: 08-02608 Year Class Code: 4
Home Add.: Pulanglupa, Mlang, North Cotabato
Birthplace: Burgos St., Tacurong, Sultan Kud.
Birth Date: November 22, 1991
Citizenship: Filipino Gender: Male
Father's Name: Menandro Omambat
Mother's Name: Elsie Palmes



Date Admitted: May 26, 2008
Basis of Admission: Form 137-A
Category: New Freshman
Diploma/Title/Degree: N/A
Ter./Sec.School: Nueva Vida High School
Address: M'lang Cotabato
Yr. Grad./SY Last Att.: 2007-2008

NAME: OMAMBAT, MICHAEL PALMES
Family First Middle

ACADEMIC QUALIFICATION

College: **COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT**
Degree: **BACHELOR OF SCIENCE IN ACCOUNTANCY - Cum Laude**

Major: N/A
Minor: N/A
Specialization: N/A
Date Graduated: April 10, 2012

TERM	COURSE NUMBER	SCHOLASTIC COLLEGIATE RECORD COURSE DESCRIPTIVE TITLE	GRADES Final	GRADES Re-Exam Completion	CREDITS
2nd Sem 2011-2012	Acc 421	Management Consultancy	2.00		3
	Acc 422	Auditing in an IT Environment	1.25		3
	Acc 423	Accounting Research	1.50		3
	Acc 424	Law on Negotiable Instruments	2.00		3
	Acc 425	Business and Transfer Taxes	1.75		3
	Agbus 423	Strategic Management	1.00		3
	Mgt 422	Good Governance and Social Responsibility	1.00		3
	Philos 121	Logic	2.25		3

Remarks: GRADUATED with the degree BACHELOR OF SCIENCE IN ACCOUNTANCY - Cum Laude on April 10, 2012. The Univers of Southern Mindanao is a Chartered State University; hence, SPECIAL ORDERS are not issued to graduates. The issua of Transcript of Records or Diploma is sufficient proof for graduation.

TRANSCRIPT CLOSED

3 of 3 Pages

FOR BOARD EXAMINATION PURPOSE ONLY

Prepared/Checked By:

DORIS B. DELEGROS
Administrative Aide II

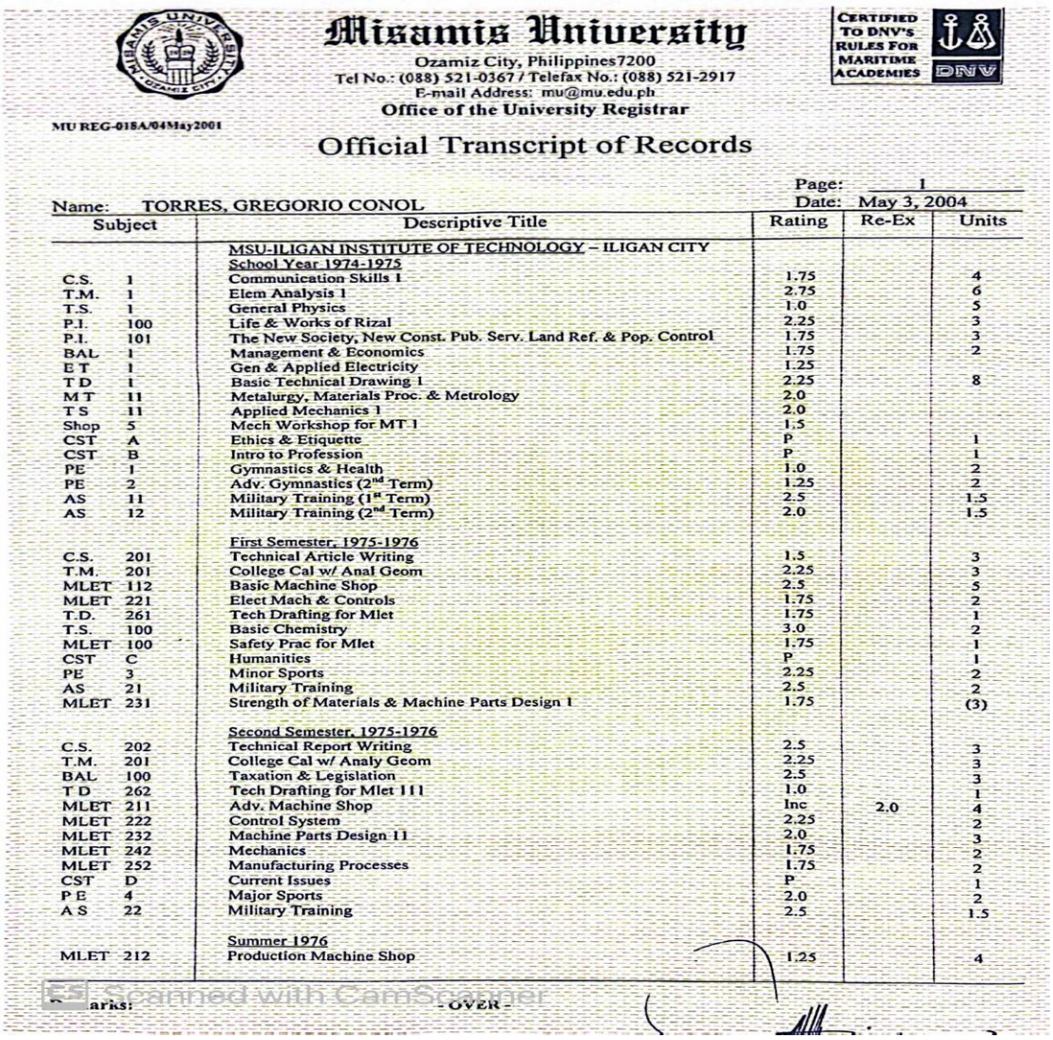
LUCIA C. CABANGBANG
University Registrar
04/16/2012

University Seal

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BUWIS
08/2011
00049673

Torres, Gregorio C.



Misamis University

Ozamiz City, Philippines7200
Tel No.: (088) 521-0367 / Telefax No.: (088) 521-2917
E-mail Address: mu@mu.edu.ph
Office of the University Registrar

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MU REG-018A/04May2001

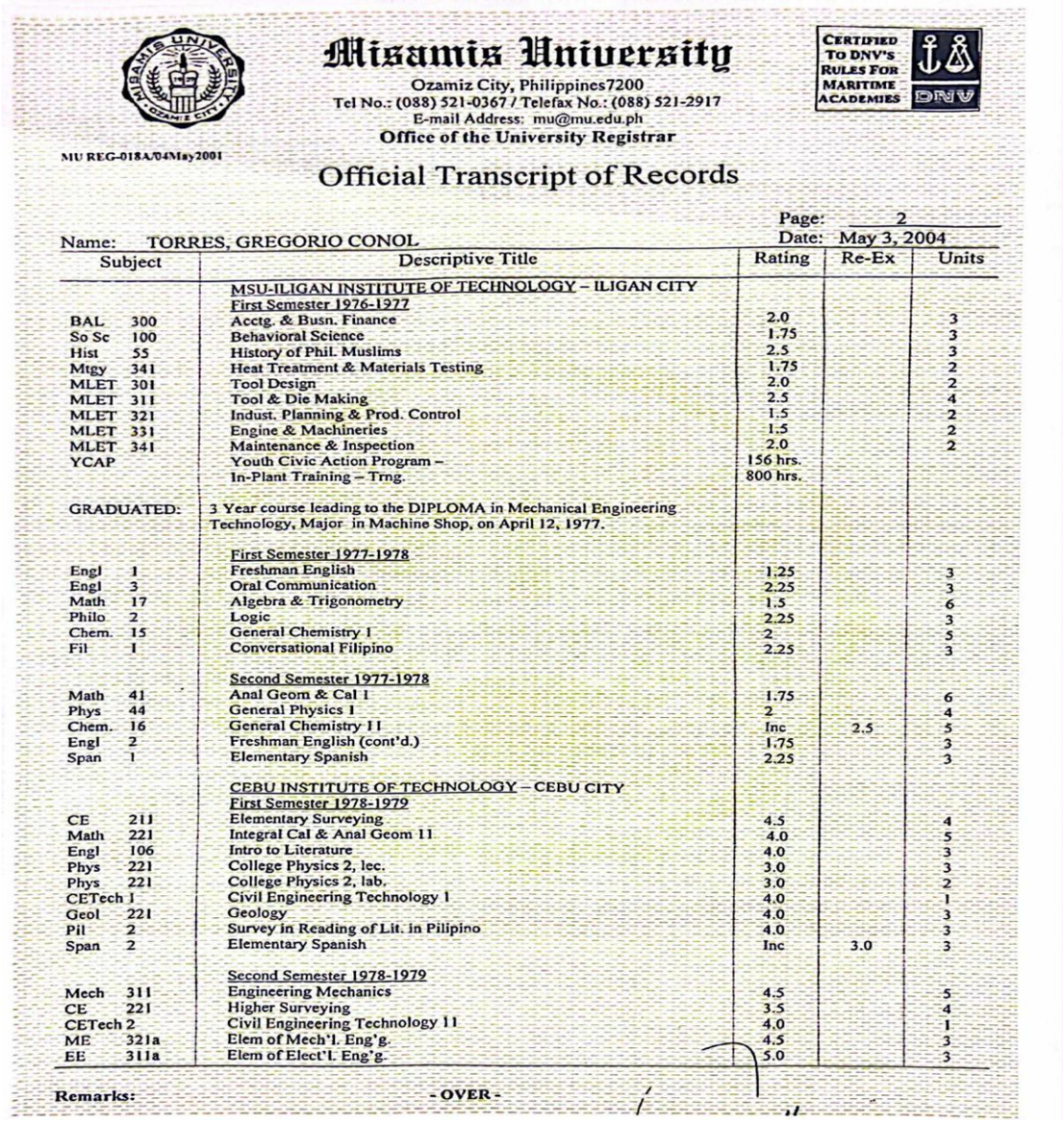
Official Transcript of Records

Page: 1
Name: TORRES, GREGORIO CONOL — Date: May 3, 2004

Subject		Descriptive Title	Rating	Re-Ex	Units
		MSU-ILIGAN INSTITUTE OF TECHNOLOGY – ILIGAN CITY			
		School Year 1974-1975			
C.S.	1	Communication Skills 1	1.75		4
T.M.	1	Elem Analysis 1	2.75		6
T.S.	1	General Physics	1.0		5
P.I.	100	Life & Works of Rizal	2.25		3
P.I.	101	The New Society, New Const. Pub. Serv. Land Ref. & Pop. Control	1.75		3
BAL	1	Management & Economics	1.75		2
E T	1	Gen & Applied Electricity	1.25		
T D	1	Basic Technical Drawing 1	2.25		8
M T	11	Metalurgy, Materials Proc. & Metrology	2.0		
T S	11	Applied Mechanics 1	2.0		
Shop	5	Mech Workshop for MT 1	1.5		
CST	A	Ethics & Etiquette	P		1
CST	B	Intro to Profession	P		1
PE	1	Gymnastics & Health	1.0		2
PE	2	Adv. Gymnastics (2nd Term)	1.25		2
AS	11	Military Training (1st Term)	2.5		1.5
AS	12	Military Training (2nd Term)	2.0		1.5
		First Semester, 1975-1976			
C.S.	201	Technical Article Writing	1.5		3
T.M.	201	College Cal w/ Anal Geom	2.25		3
MLET	112	Basic Machine Shop	2.5		5
MLET	221	Elect Mach & Controls	1.75		2
T.D.	261	Tech Drafting for Mlet	1.75		1
T.S.	100	Basic Chemistry	3.0		2
MLET	100	Safety Prac for Mlet	1.75		1
CST	C	Humanities	P		1
PE	3	Minor Sports	2.25		2
AS	21	Military Training	2.5		2
MLET	231	Strength of Materials & Machine Parts Design 1	1.75		(3)
		Second Semester, 1975-1976			
C.S.	202	Technical Report Writing	2.5		3
T.M.	201	College Cal w/ Analy Geom	2.25		3
BAL	100	Taxation & Legislation	2.5		3
T D	262	Tech Drafting for Mlet 111	1.0		1
MLET	211	Adv. Machine Shop	Inc	2.0	4
MLET	222	Control System	2.25		2
MLET	232	Machine Parts Design 11	2.0		3
MLET	242	Mechanics	1.75		2
MLET	252	Manufacturing Processes	1.75		2
CST	D	Current Issues	P		1
P E	4	Major Sports	2.0		2
A S	22	Military Training	2.5		1.5
		Summer 1976			
MLET	212	Production Machine Shop	1.25		4

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arks: - OVER -



Misamis University

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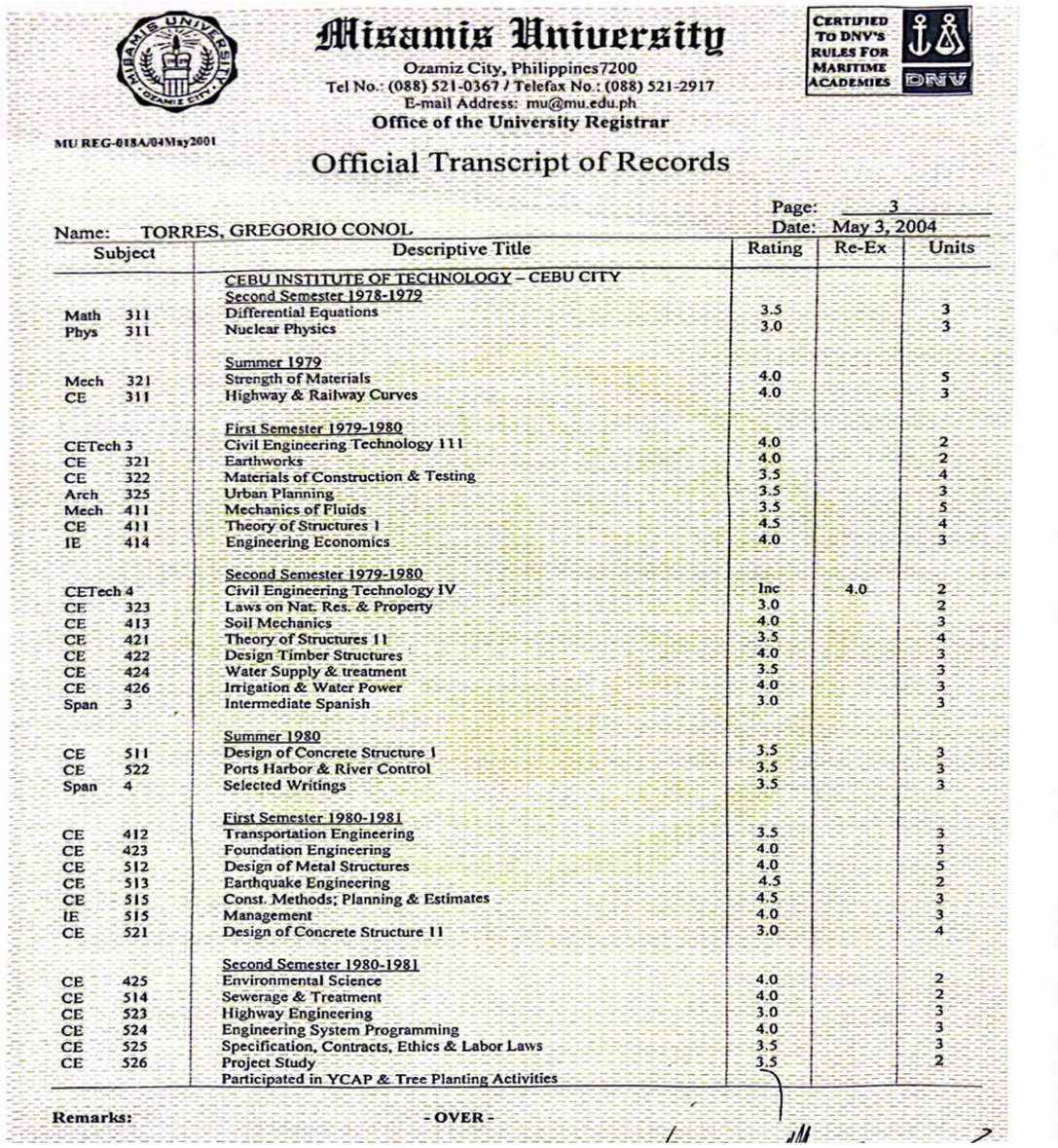
MU REG-018A/04May2001

Official Transcript of Records

Page: 2
Name: TORRES, GREGORIO CONOL — Date: May 3, 2004

Subject		Descriptive Title	Rating	Re-Ex	Units
		MSU-ILIGAN INSTITUTE OF TECHNOLOGY – ILIGAN CITY			
		First Semester 1976-1977			
BAL	300	Acctg. & Busn. Finance	2.0		3
So Sc	100	Behavioral Science	1.75		3
Hist	55	History of Phil. Muslims	2.5		3
Mtgy	341	Heat Treatment & Materials Testing	1.75		2
MLET	301	Tool Design	2.0		2
MLET	311	Tool & Die Making	2.5		4
MLET	321	Indust. Planning & Prod. Control	1.5		2
MLET	331	Engine & Machineries	1.5		2
MLET	341	Maintenance & Inspection	2.0		2
YCAP		Youth Civic Action Program –	156 hrs.		
		In-Plant Training – Trng.	800 hrs.		
GRADUATED:		3 Year course leading to the DIPLOMA in Mechanical Engineering Technology, Major in Machine Shop, on April 12, 1977.			
		First Semester 1977-1978			
Engl	1	Freshman English	1.25		3
Engl	3	Oral Communication	2.25		3
Math	17	Algebra & Trigonometry	1.5		6
Philo	2	Logic	2.25		3
Chem.	15	General Chemistry I	2		5
Fil	1	Conversational Filipino	2.25		3
		Second Semester 1977-1978			
Math	41	Anal Geom & Cal I	1.75		6
Phys	44	General Physics I	2		4
Chem.	16	General Chemistry II	Inc	2.5	5
Engl	2	Freshman English (cont'd.)	1.75		3
Span	1	Elementary Spanish	2.25		3
		CEBU INSTITUTE OF TECHNOLOGY – CEBU CITY			
		First Semester 1978-1979			
CE	211	Elementary Surveying	4.5		4
Math	221	Integral Cal & Anal Geom II	4.0		5
Engl	106	Intro to Literature	4.0		3
Phys	221	College Physics 2, lec.	3.0		3
Phys	221	College Physics 2, lab.	3.0		2
CETech	1	Civil Engineering Technology I	4.0		1
Geol	221	Geology	4.0		3
Pil	2	Survey in Reading of Lit. in Pilipino	4.0		3
Span	2	Elementary Spanish	Inc	3.0	3
		Second Semester 1978-1979			
Mech	311	Engineering Mechanics	4.5		5
CE	221	Higher Surveying	3.5		4
CETech	2	Civil Engineering Technology II	4.0		1
ME	321a	Elem of Mech'l. Eng'g.	4.5		3
EE	311a	Elem of Elect'l. Eng'g.	5.0		3

Remarks: - OVER -



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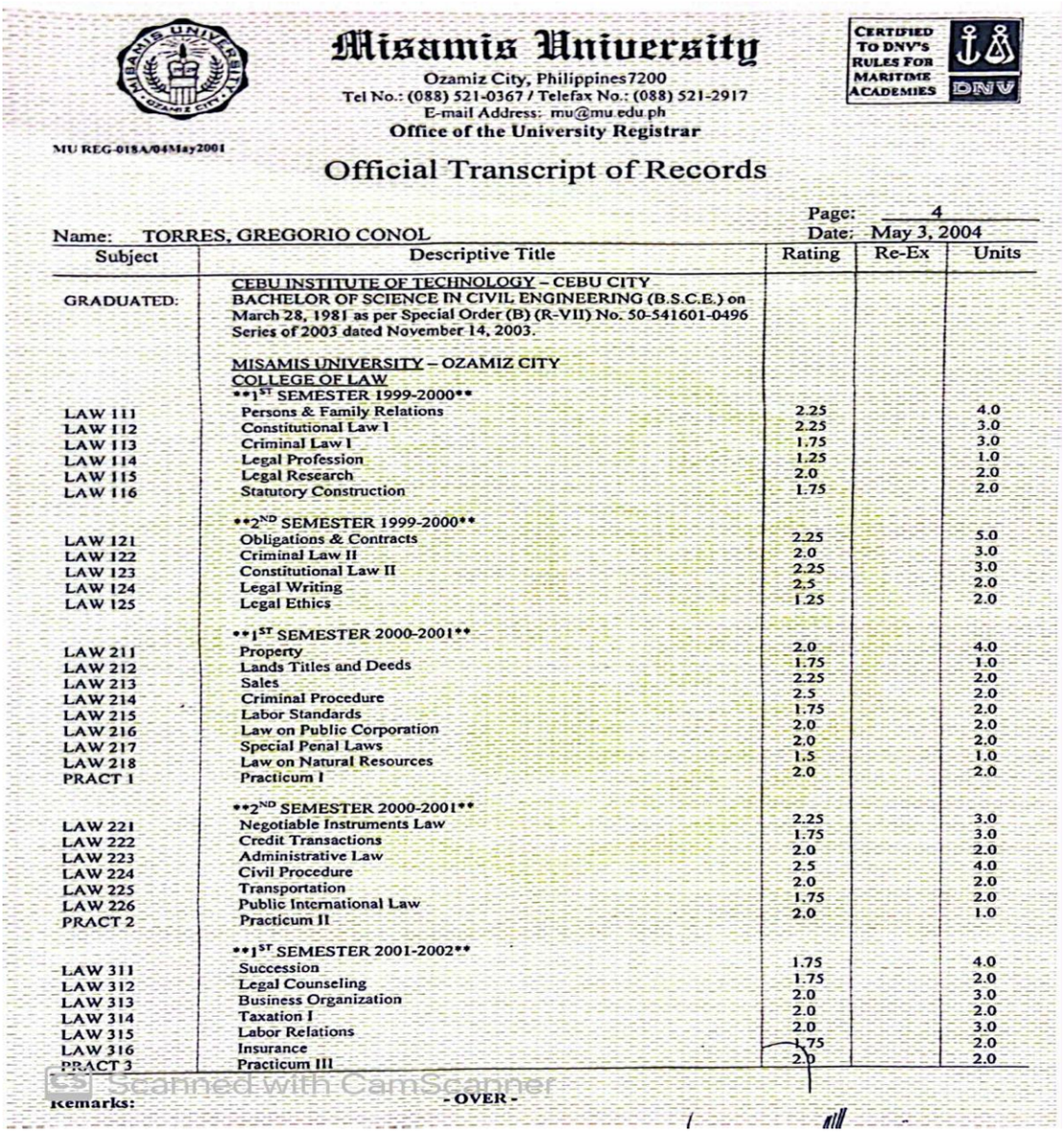
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Official Transcript of Records

Page: 3
Name: TORRES, GREGORIO CONOL Date: May 3, 2004

Subject	Descriptive Title	Rating	Re-Ex	Units
	CEBU INSTITUTE OF TECHNOLOGY – CEBU CITY			
	Second Semester 1978-1979			
Math 311	Differential Equations	3.5		3
Phys 311	Nuclear Physics	3.0		3
	Summer 1979			
Mech 321	Strength of Materials	4.0		5
CE 311	Highway & Railway Curves	4.0		3
	First Semester 1979-1980			
CETech 3	Civil Engineering Technology 111	4.0		2
CE 321	Earthworks	4.0		2
CE 322	Materials of Construction & Testing	3.5		4
Arch 325	Urban Planning	3.5		3
Mech 411	Mechanics of Fluids	3.5		5
CE 411	Theory of Structures I	4.5		4
IE 414	Engineering Economics	4.0		3
	Second Semester 1979-1980			
CETech 4	Civil Engineering Technology IV	Inc	4.0	2
CE 323	Laws on Nat. Res. & Property	3.0		2
CE 413	Soil Mechanics	4.0		3
CE 421	Theory of Structures II	3.5		4
CE 422	Design Timber Structures	4.0		3
CE 424	Water Supply & treatment	3.5		3
CE 426	Irrigation & Water Power	4.0		3
Span 3	Intermediate Spanish	3.0		3
	Summer 1980			
CE 511	Design of Concrete Structure I	3.5		3
CE 522	Ports Harbor & River Control	3.5		3
Span 4	Selected Writings	3.5		3
	First Semester 1980-1981			
CE 412	Transportation Engineering	3.5		3
CE 423	Foundation Engineering	4.0		3
CE 512	Design of Metal Structures	4.0		5
CE 513	Earthquake Engineering	4.5		2
CE 515	Const. Methods; Planning & Estimates	4.5		3
IE 515	Management	4.0		3
CE 521	Design of Concrete Structure II	3.0		4
	Second Semester 1980-1981			
CE 425	Environmental Science	4.0		2
CE 514	Sewerage & Treatment	4.0		2
CE 523	Highway Engineering	3.0		3
CE 524	Engineering System Programming	4.0		3
CE 525	Specification, Contracts, Ethics & Labor Laws	3.5		3
CE 526	Project Study	3.5		2
	Participated in YCAP & Tree Planting Activities			

Remarks: - OVER -



Misamis University

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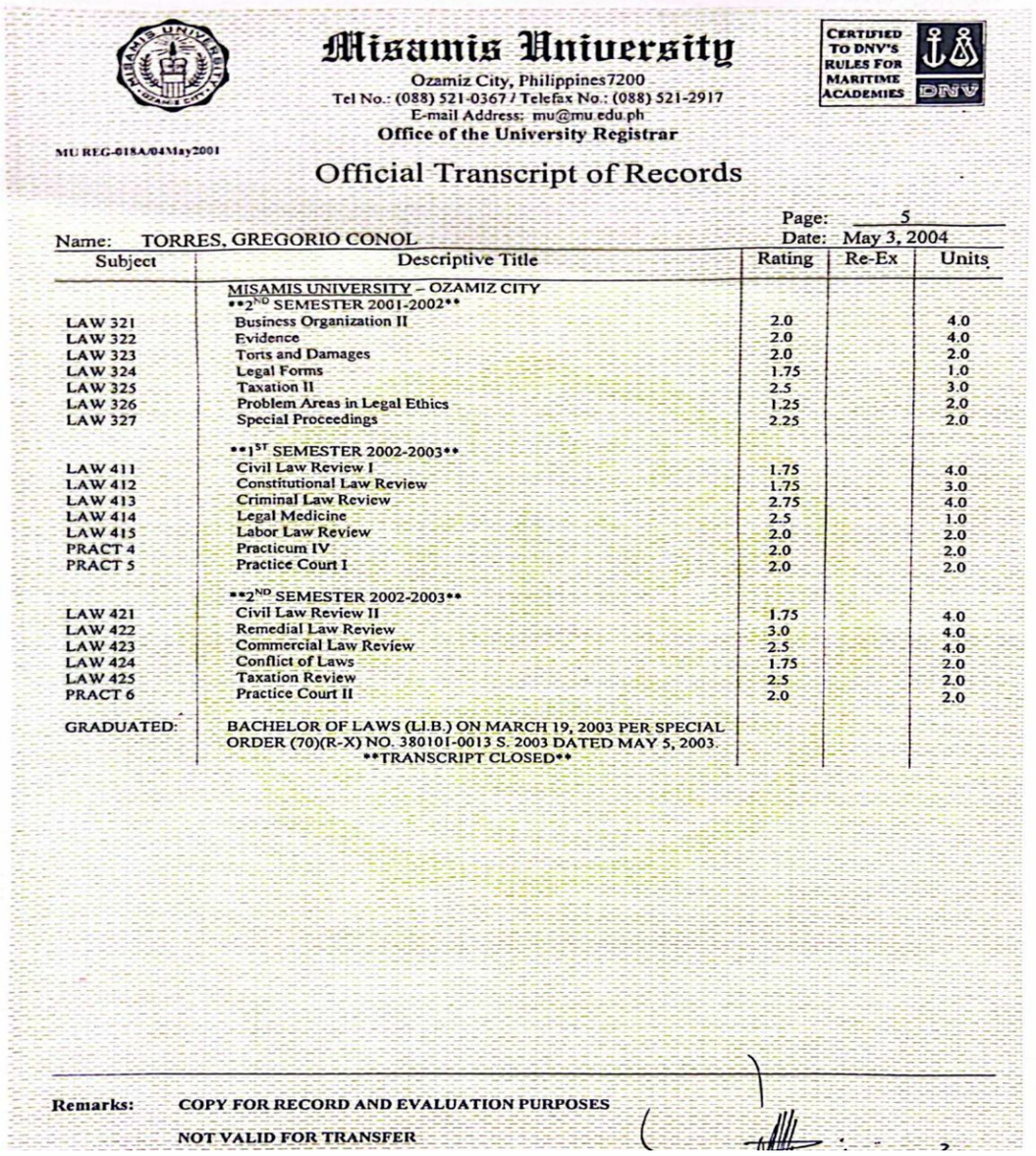
Official Transcript of Records

Page: 4
Name: TORRES, GREGORIO CONOL — Date: May 3, 2004

Subject	Descriptive Title	Rating	Re-Ex	Units
GRADUATED:	CEBU INSTITUTE OF TECHNOLOGY – CEBU CITY BACHELOR OF SCIENCE IN CIVIL ENGINEERING (B.S.C.E.) on March 28, 1981 as per Special Order (B) (R-VII) No. 50-541601-0496 Series of 2003 dated November 14, 2003.			
	MISAMIS UNIVERSITY – OZAMIZ CITY COLLEGE OF LAW			
	1ST SEMESTER 1999-2000			
LAW 111	Persons & Family Relations	2.25		4.0
LAW 112	Constitutional Law I	2.25		3.0
LAW 113	Criminal Law I	1.75		3.0
LAW 114	Legal Profession	1.25		1.0
LAW 115	Legal Research	2.0		2.0
LAW 116	Statutory Construction	1.75		2.0
	2ND SEMESTER 1999-2000			
LAW 121	Obligations & Contracts	2.25		5.0
LAW 122	Criminal Law II	2.0		3.0
LAW 123	Constitutional Law II	2.25		3.0
LAW 124	Legal Writing	2.5		2.0
LAW 125	Legal Ethics	1.25		2.0
	1ST SEMESTER 2000-2001			
LAW 211	Property	2.0		4.0
LAW 212	Lands Titles and Deeds	1.75		1.0
LAW 213	Sales	2.25		2.0
LAW 214	Criminal Procedure	2.5		2.0
LAW 215	Labor Standards	1.75		2.0
LAW 216	Law on Public Corporation	2.0		2.0
LAW 217	Special Penal Laws	2.0		2.0
LAW 218	Law on Natural Resources	1.5		1.0
PRACT 1	Practicum I	2.0		2.0
	2ND SEMESTER 2000-2001			
LAW 221	Negotiable Instruments Law	2.25		3.0
LAW 222	Credit Transactions	1.75		3.0
LAW 223	Administrative Law	2.0		2.0
LAW 224	Civil Procedure	2.5		4.0
LAW 225	Transportation	2.0		2.0
LAW 226	Public International Law	1.75		2.0
PRACT 2	Practicum II	2.0		1.0
	1ST SEMESTER 2001-2002			
LAW 311	Succession	1.75		4.0
LAW 312	Legal Counseling	1.75		2.0
LAW 313	Business Organization	2.0		3.0
LAW 314	Taxation I	2.0		2.0
LAW 315	Labor Relations	2.0		3.0
LAW 316	Insurance	1.75		2.0
PRACT 3	Practicum III	2.0		2.0

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Misamis University

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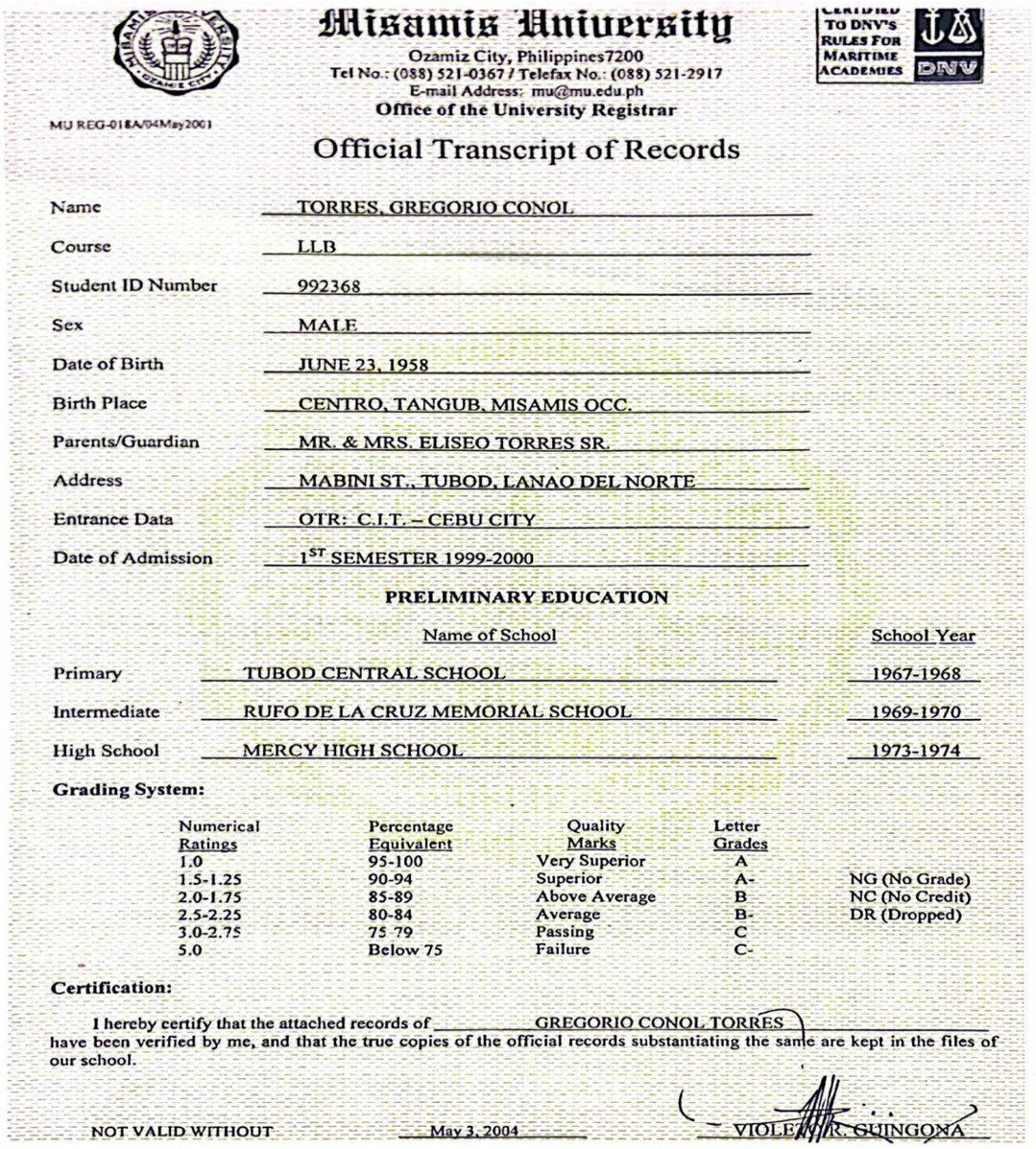
Official Transcript of Records

Page: 5
Name: TORRES, GREGORIO CONOL Date: May 3, 2004

Subject	Descriptive Title	Rating	Re-Ex	Units
	MISAMIS UNIVERSITY – OZAMIZ CITY			
	2ND SEMESTER 2001-2002			
LAW 321	Business Organization II	2.0		4.0
LAW 322	Evidence	2.0		4.0
LAW 323	Torts and Damages	2.0		2.0
LAW 324	Legal Forms	1.75		1.0
LAW 325	Taxation II	2.5		3.0
LAW 326	Problem Areas in Legal Ethics	1.25		2.0
LAW 327	Special Proceedings	2.25		2.0
	1ST SEMESTER 2002-2003			
LAW 411	Civil Law Review I	1.75		4.0
LAW 412	Constitutional Law Review	1.75		3.0
LAW 413	Criminal Law Review	2.75		4.0
LAW 414	Legal Medicine	2.5		1.0
LAW 415	Labor Law Review	2.0		2.0
PRACT 4	Practicum IV	2.0		2.0
PRACT 5	Practice Court I	2.0		2.0
	2ND SEMESTER 2002-2003			
LAW 421	Civil Law Review II	1.75		4.0
LAW 422	Remedial Law Review	3.0		4.0
LAW 423	Commercial Law Review	2.5		4.0
LAW 424	Conflict of Laws	1.75		2.0
LAW 425	Taxation Review	2.5		2.0
PRACT 6	Practice Court II	2.0		2.0
GRADUATED:	BACHELOR OF LAWS (LI.B.) ON MARCH 19, 2003 PER SPECIAL ORDER (70)(R-X) NO. 380101-0013 S. 2003 DATED MAY 5, 2003.			
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MU REG-01EA/04May2001

Official Transcript of Records

Name	TORRES, GREGORIO CONOL
Course	LLB
Student ID Number	992368
Sex	MALE
Date of Birth	JUNE 23, 1958
Birth Place	CENTRO, TANGUB, MISAMIS OCC.
Parents/Guardian	MR. & MRS. ELISEO TORRES SR.
Address	MABINI ST., TUBOD, LANAO DEL NORTE
Entrance Data	OTR: C.I.T. – CEBU CITY
Date of Admission	1ST SEMESTER 1999-2000

PRELIMINARY EDUCATION

	Name of School	School Year
Primary	TUBOD CENTRAL SCHOOL	1967-1968
Intermediate	RUFO DE LA CRUZ MEMORIAL SCHOOL	1969-1970
High School	MERCY HIGH SCHOOL	1973-1974

Grading System:

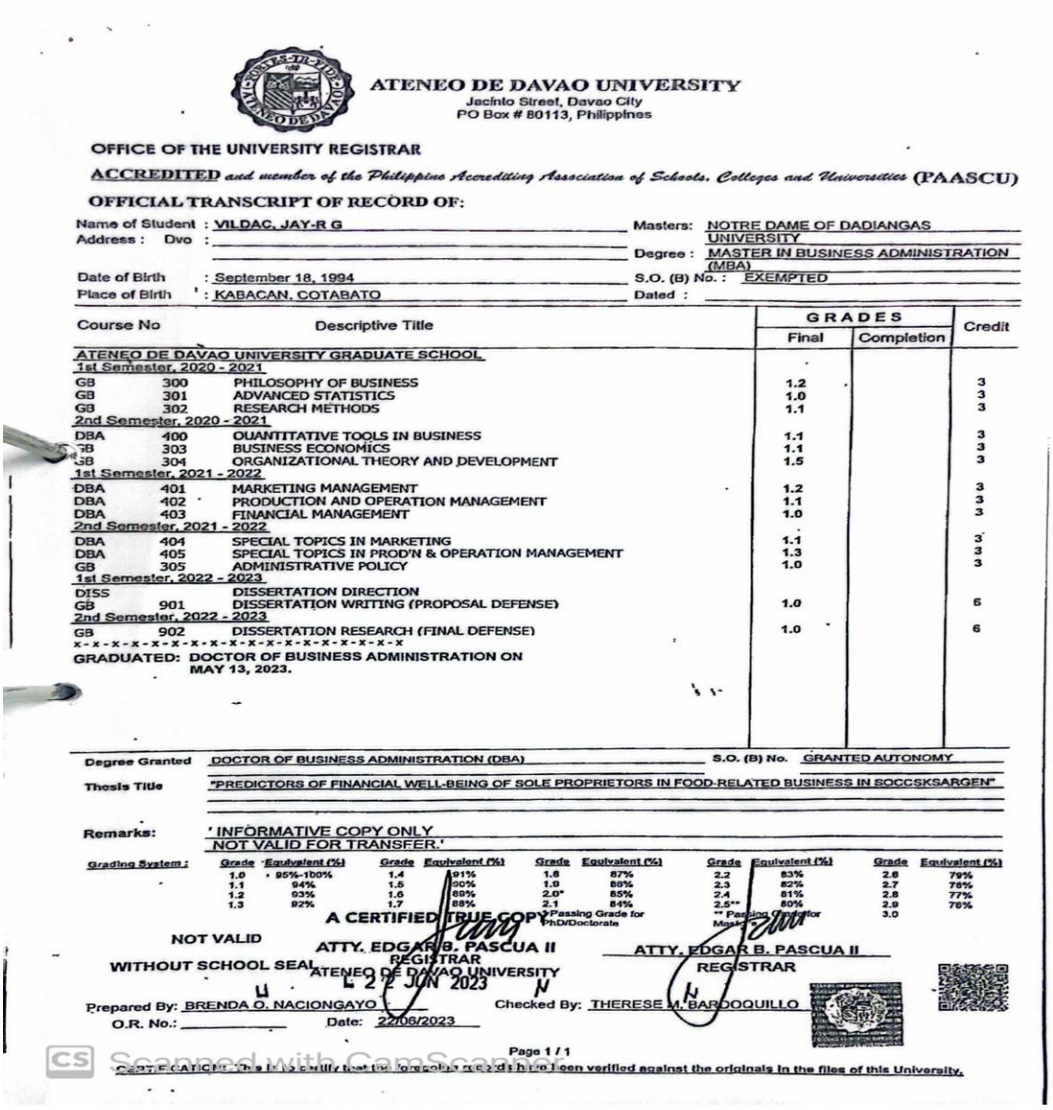
Numerical Ratings	Percentage Equivalent	Quality Marks	Letter Grades	
1.0	95-100	Very Superior	A	
1.5-1.25	90-94	Superior	A-	NG (No Grade)
2.0-1.75	85-89	Above Average	B	NC (No Credit)
2.5-2.25	80-84	Average	B-	DR (Dropped)
3.0-2.75	75 79	Passing	C	
5.0	Below 75	Failure	C-	

Certification:

I hereby certify that the attached records of GREGORIO CONOL TORRES have been verified by me, and that the true copies of the official records substantiating the same are kept in the files of our school.

NOT VALID WITHOUT May 3, 2004 VIOLETA R. GUINGONA

Vildac, Jay-R G.



ATENEO DE DAVAO UNIVERSITY
Jacinto Street, Davao City
PO Box # 80113, Philippines

OFFICE OF THE UNIVERSITY REGISTRAR

ACCREDITED and member of the Philippine Accrediting Association of Schools, Colleges and Universities (PAASCU)

OFFICIAL TRANSCRIPT OF RECORD OF:

Name of Student : VILDAC, JAY-R G
Address : Dvo :
Date of Birth : September 18, 1994
Place of Birth : KABACAN, COTABATO
Masters: NOTRE DAME OF DADIANGAS UNIVERSITY
Degree : MASTER IN BUSINESS ADMINISTRATION (MBA)
S.O. (B) No. : EXEMPTED
Dated :

Course No		Descriptive Title	GRADES Final	GRADES Completion	Credit
ATENEO DE DAVAO UNIVERSITY GRADUATE SCHOOL					
1st Semester, 2020 - 2021					
GB	300	PHILOSOPHY OF BUSINESS	1.2		3
GB	301	ADVANCED STATISTICS	1.0		3
GB	302	RESEARCH METHODS	1.1		3
2nd Semester, 2020 - 2021					
DBA	400	QUANTITATIVE TOOLS IN BUSINESS	1.1		3
GB	303	BUSINESS ECONOMICS	1.1		3
GB	304	ORGANIZATIONAL THEORY AND DEVELOPMENT	1.5		3
1st Semester, 2021 - 2022					
DBA	401	MARKETING MANAGEMENT	1.2		3
DBA	402	PRODUCTION AND OPERATION MANAGEMENT	1.1		3
DBA	403	FINANCIAL MANAGEMENT	1.0		3
2nd Semester, 2021 - 2022					
DBA	404	SPECIAL TOPICS IN MARKETING	1.1		3
DBA	405	SPECIAL TOPICS IN PROD'N & OPERATION MANAGEMENT	1.3		3
GB	305	ADMINISTRATIVE POLICY	1.0		3
1st Semester, 2022 - 2023					
DISS		DISSERTATION DIRECTION			
GB	901	DISSERTATION WRITING (PROPOSAL DEFENSE)	1.0		6
2nd Semester, 2022 - 2023					
GB	902	DISSERTATION RESEARCH (FINAL DEFENSE)	1.0		6

x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x

GRADUATED: DOCTOR OF BUSINESS ADMINISTRATION ON MAY 13, 2023.

Degree Granted: DOCTOR OF BUSINESS ADMINISTRATION (DBA) S.O. (B) No. GRANTED AUTONOMY

Thesis Title: "PREDICTORS OF FINANCIAL WELL-BEING OF SOLE PROPRIETORS IN FOOD-RELATED BUSINESS IN SOCCSKSARGEN"

Remarks: ' INFORMATIVE COPY ONLY
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Grading System :

Grade	Equivalent (%)	Grade	Equivalent (%)	Grade	Equivalent (%)	Grade	Equivalent (%)	Grade	Equivalent (%)
1.0	95%-100%	1.4	91%	1.8	87%	2.2	83%	2.6	79%
1.1	94%	1.5	90%	1.9	86%	2.3	82%	2.7	78%
1.2	93%	1.6	89%	2.0*	85%	2.4	81%	2.8	77%
1.3	92%	1.7	88%	2.1	84%	2.5**	80%	2.9	76%
				* Passing Grade for PhD/Doctorate		** Passing Grade for Master		3.0	

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REGISTRAR
WITHOUT SCHOOL SEAL
ATENEO DE DAVAO UNIVERSITY
22 JUN 2023

ATTY. EDGAR B. PASCUA II
REGISTRAR

Prepared By: BRENDA O. NACIONGAYO
O.R. No.: Date: 22/06/2023
Checked By: THERESE M. BARDOQUILLO

Page 1 / 1

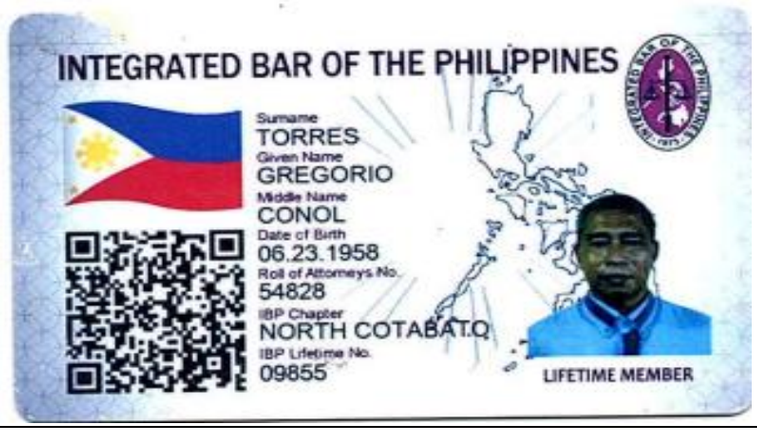
CERTIFICATION: This is to certify that the foregoing record has been verified against the originals in the files of this University.

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S.1.3 registered professional Accountant in Philippines with PRC Identification Card

ROSTER OF FACULTY WITH THEIR PRC ID

Faculty	PROFESSION	PRC ID
Alocelja, Lady Enginee H.	Certified Public Accountant	
Bangcaya, Jared Virgil A.	Certified Public Accountant	
Bangcaya, Sandra Angela A.	Certified Public Accountant	
Casero, Von Zerick M.	Certified Public Accountant	

Garcia, Allen Shane C.	Certified Public Accountant	
Guaiman, Baikongan B.	Certified Public Accountant	
Omambat, Michael	Certified Public Accountant	
Torres, Gregorio C.	Lawyer	

Vildac, Jay-R G.	Certified Public Accountant	

S.1.4professional license in handling professional courses (e.g. law)

Faculty	Profession	PRC ID
Torres, Gregorio C.	Lawyer	