# AREA II

# FACULTY

**PARAMETER A:**

**ACADEMIC QUALIFICATIONS AND PROFESSIONAL EXPERIENCE**

**S.2**

S.2 Other Qualifications such as the following are considered:

S.2.1 related professional experience
S.2.2 licensure
S.2.3 specialization
S.2.4 technical skills and competence
S.2.5 special abilities, computer literacy, research productivity

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**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

## Other Qualifications for CORE FACULTY

| Faculty | Academic Rank | Educational Attainment | School Graduates From | Field of Specialization | Licensure Examinations Passed | Length of teaching Experience | Status of Appointment (Permanent, Temporary, Contractual) | Subjects Handled |
|---|---|---|---|---|---|---|---|---|
| 1. Sandra Angela A. BAngcaya, CPA, MBA,LPT | Associate Professor III | Master in Business Administration<br><br>Bachelor of Science in Accountancy | University of Mindanao<br><br>Ateneo de Davao Univerity | Advanced Financial Accounting<br><br>Financial Accounting and REporting | -Certified Public Accountant<br>-Licensure Examination for Teachers | 16 years | Permanent | -Financial Accounting and Reporting<br>-Partnership and Corporation Accounting<br>-Cost Accounting and Control<br>-Accounting for Special Transactions<br>-Internship |
| 2. Jay-r G. Vildac, CPA, DBA | Associate Professor IV | Doctor of Business Administration<br><br>Master in Business Administration<br><br>Bachelor of Science in Accountancy | Ateneo de Davao University (DBA)<br><br>Notredame of Dadiangas University<br><br>University of Southern Mindanao | Intermediate Accounting<br><br>Financial Accounting and REporting | Certified Public Accountant | 6 years | Permanent | -Intermediate Accounting 3<br>-Conceptual Framework and Accounting Standards<br>-Internship |
| 3. Allen Shane C. Garcia, CPA, DBM | Assistant Professor I | Doctor in Business Management | University of the Immaculate Conception | Intermediate Accounting<br><br>Taxation | Certified Public Accountant | 9 years | Permanent | -Intermediate Accounting 1,<br>-Intermediate Accounting 2. -Accounting for Business Combination<br>-Strategic Cost Management<br>-Valuation Concepts and Methods |

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|---|---|---|---|---|---|---|---|---|
| | | Master in Business Administration<br><br>Bachelor of Science in Accountancy | Notre Dame of Dadiangas University<br><br>University of Southern Mindanao | Advanced Financial Accounting and REporting | | | | -Business Taxation<br>-Internship |
| 4. Baikongan B. Guaiman, CPA, LPT | Assistant Professor I | Master in Accountancy-CAR | University of Mindanao | Advanced Financial Accounting<br><br>Taxation<br><br>Management Advisory Services | Certified Public Accounantant | 13 years | Permanent | -Strategic Cost Management<br>-Financial Management<br>-Income Taxation<br>-Intermediate Accounting 3<br>-Internship |
| 5. Julhaina C. Cambang | Instructor I | Master in Business Administration (on-going) | Ateneo de Davao University | Financial Accounting and Reporting<br><br>Taxation | Certified Internal Audit Specialist | 2 years | Contract of Service | -Basic Financial Accounting and Reporting<br><br>-Income Taxation |

## Other Qualifications for Part-time Faculty

| Faculty | Academic Rank | Educational Attainment | School Graduates From | Field of Specialization | Licensure Examinations Passed | Length of teaching Experience | Status of Appointment (Permanent, Temporary, Contractual) | Subjects Handled |
|---|---|---|---|---|---|---|---|---|
| 1. Jared Virgil A. Bangcaya | Adjunct Faculty | Bachelor of Laws- on going<br><br>Master in Business Administration<br><br>Bachelor of Science in Accountancy | University of Southern Mindanao<br><br>Notre Dame of Dadiagas University<br><br>Ateneo de Davao Univerity | Management Advisory Services | Certified Public Accountant | 12 | Permanent | Valuation Methods<br><br>Financial Management |
| 2. Atty. Gregorio Torres | Part-time | Bachelor of LAws | Misamis Univerity | Law | BAR Examination | 17 years | Contract of Service | Law on Obligations and Contracts, Business Laws and Regulation, Regulatory Framework and Legal Issues in Business, Special Laws and Other Relevant Regulations |

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|---|---|---|---|---|---|---|---|---|
| 3. Michael P. Omambat, CPA, MBA-APEX | Part-time | Master in Business Administration-APEX<br><br>Bachelor of Science in Accountancy | Ateneo de Davao University<br><br>University of Southern Mindanao | Advanced Financial Accounting | Certified Public Accountant | 6 years | Contract of Service | Accounting for Government and Non-Profit Organizations |
| 4. Von Zerick M. Casero, CPA, MBA | Part-time | Master in Business Administration<br><br>Bachelor of Science in Accountancy | Notre Dame of Dadiangas University<br><br>University of Southern Mindanao | Management Advisory Services | Certified Public Accountant | 5 years | Contract of Service | Valuation Methods |
| 5. Neil Anthony Morala, CPA | Part-time | Master in Management major in Business Management (on-going)<br><br>Bachelor of Science in Accountancy | Saint Joseph Institute of Science and Technology<br><br>University of Southern Mindanao | Financial Accounting and Reporting | Cetified Public Accountant | 1 year | Contract of Service | Intermediate Accounting 2 |
| 6. Lady Enginee H. Alocelja, CPA | Part-time | Bachelor of Science in Accountancy | University of Southern Mindanao | Accounting Information System | Certified Public Accountant | 2 years | Contract of Service | Accounting Information Systems |