AREA II

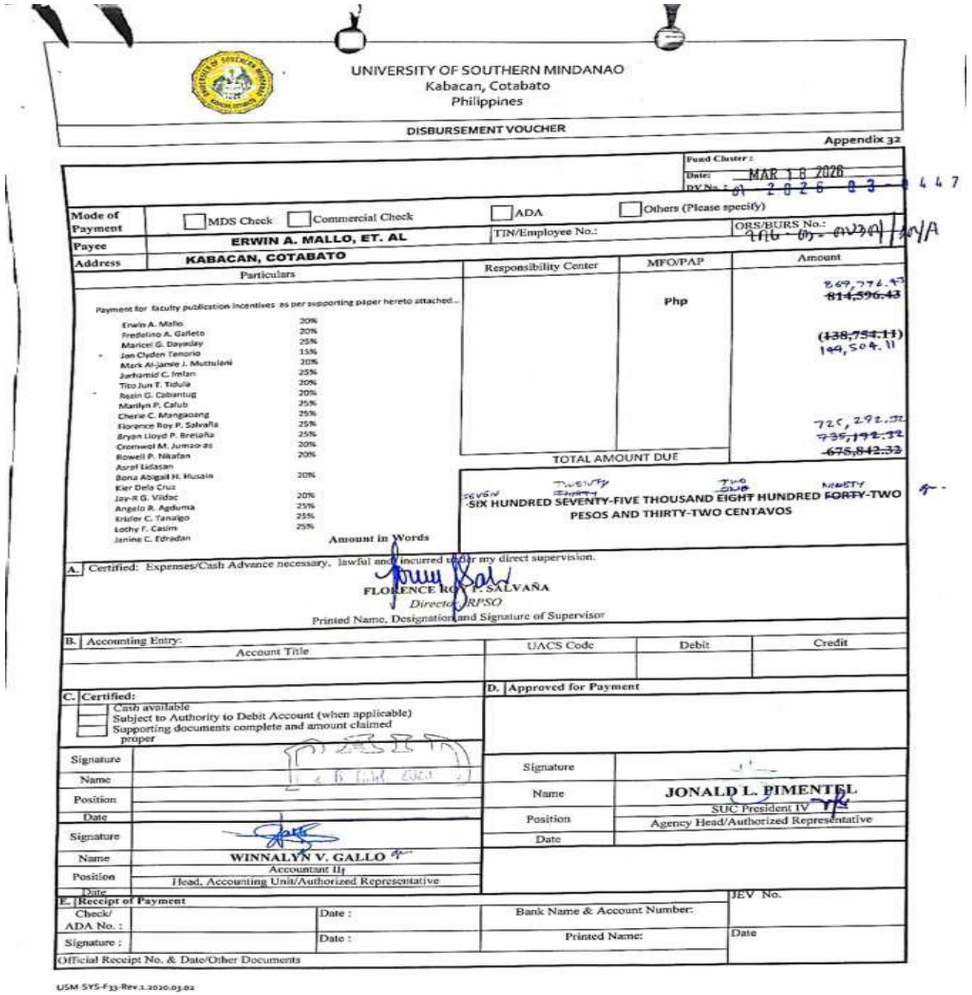
FACULTY

PARAMETER E:

FACULTY DEVELOPMENT

I.10.8

I.10.8 The faculty members are given incentives for book writing, manuals/handbooks, compilations and instructio



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

DISBURSEMENT VOUCHER

Appendix 32

Fund Cluster :
Date: MAR 18 2026
DV No. : 01 2026 03 - 0447

Mode of Payment: ☐ MDS Check ☐ Commercial Check ☐ ADA ☐ Others (Please specify)
Payee: ERWIN A. MALLO, ET. AL — TIN/Employee No.: — ORS/BURS No.: ~~2016 03 0030~~ N/A
Address: KABACAN, COTABATO

Particulars	Responsibility Center	MFO/PAP	Amount
Payment for faculty publication incentives as per supporting paper hereto attached...		Php	~~869,776.43~~ ~~814,596.43~~
Erwin A. Mallo 20%			~~(138,754.11)~~ 144,504.11
Fredelino A. Galleto 20%			
Maricel G. Dayaday 25%			
Jon Clyden Tenorio 15%			
Mark Al-jamie J. Mattulani 20%			
Jarhamid C. Imlan 25%			
Tito Jun T. Tidula 20%			
Rezin G. Cabantug 20%			
Marilyn P. Calub 25%			
Cherie C. Mangaoang 25%			
Florence Roy P. Salvaña 25%			
Bryan Lloyd P. Breiaña 25%			
Cromwol M. Jumao-as 20%			
Rowell P. Nikafan 20%			
Asraf Ladasan			
Bona Abigail H. Husain 20%			
Kier Dela Cruz			
Jay-R G. Vidoc 20%			
Angelo R. Agduma 25%			
Krisfer C. Tanalgo 25%			
Lothy F. Casim 25%			
Janine C. Edradan			
TOTAL AMOUNT DUE			~~725,292.32~~ ~~736,172.32~~ ~~675,842.32~~

Amount in Words: ~~SEVEN~~ SIX HUNDRED ~~SEVENTY~~-FIVE THOUSAND ~~EIGHT~~ HUNDRED ~~FORTY~~-TWO PESOS AND THIRTY-TWO CENTAVOS

A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.
FLORENCE ROY P. SALVAÑA
Director, RPSO
Printed Name, Designation and Signature of Supervisor

B. Accounting Entry:

Account Title	UACS Code	Debit	Credit

C. Certified:
☐ Cash available
☐ Subject to Authority to Debit Account (when applicable)
☐ Supporting documents complete and amount claimed proper

Signature	
Name	
Position	
Date	
Signature	
Name	WINNALYN V. GALLO
Position	Accountant II / Head, Accounting Unit/Authorized Representative
Date	

D. Approved for Payment

Signature	
Name	JONALD L. PIMENTEL
Position	SUC President IV / Agency Head/Authorized Representative
Date	

E. Receipt of Payment

Check/ ADA No. :		Date :	Bank Name & Account Number:	JEV No.
Signature :		Date :	Printed Name:	Date

Official Receipt No. & Date/Other Documents

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UNIVERSITY OF SOUTHERN MINDANAO
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FINANCIAL MANAGEMENT SERVICES OFFICE

CERTIFICATION

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

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

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

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

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

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MARGIE N. UTUAN-GALANG
Chief Administrative Officer
University of Southern Mindanao
Date:_____

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Kabacan, Cotabato

UNIVERSITY MULTIMEDIA PRODUCTION CENTER

CERTIFICATION

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

PRINTED COPIES	TITLE OF WORKBOOK	SOLD COPIES
300	FA 01 Basic Financial Accounting and Reporting	240
	FA 01 Basic Financial Accounting and Reporting (old)	49
300	FA 01 Basic Financial Accounting and Reporting (new)	200
	FA 01 Basic Financial Accounting and Reporting	35
300	FA 01 Basic Financial Accounting and Reporting	167

This certification is being issued upon the request of **SANDRA ANGELA A. BANGCAYA** for whatever legal purpose this may serve.

Given this 29th day of July, 2026.

ALLAN C. FACURIB
Manager

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Chief Administrative Officer
University of Southern Mindanao
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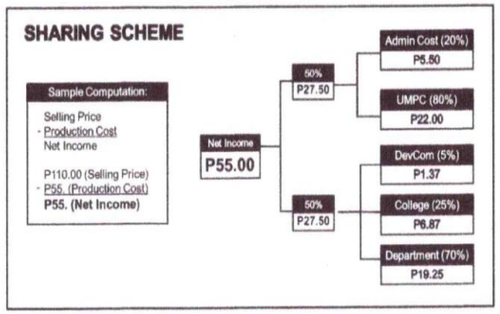
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Subject	Selling price per copy	No. of copies receipted	Production cost per copy	Net per copy	Amount for sharing (Net Total)	50% of Net		50% of Net		
						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	190	1	135	55	55.00	5.50	22.00	1.38	6.88	19.25
Econ 121	180	106	130	50	5,300.00	530.00	2,120.00	132.50	662.50	1,855.00
Econ 213	150	25	105	45	1,125.00	112.50	450.00	28.13	140.63	393.75
GE Elect	200	21	140	60	1,260.00	126.00	504.00	31.50	157.50	441.00
FA 01	180	240	130	50	12,000.00	1,200.00	4,800.00	300.00	1,500.00	4,200.00
					TOTAL:	1,974.00	7,896.00	493.50	2,467.50	6,909.00

SHARING SCHEME



Prepared by :

CHERELEN C. ESCOJEDO
Staff

Noted :

ALLAN C. FACURIB
Manager

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MARGIE N. UTUAN-GALANG
Chief Administrative Officer
University of Southern Mindanao

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Date:_____

WINNALYN V. GALLO
SUC Accountant

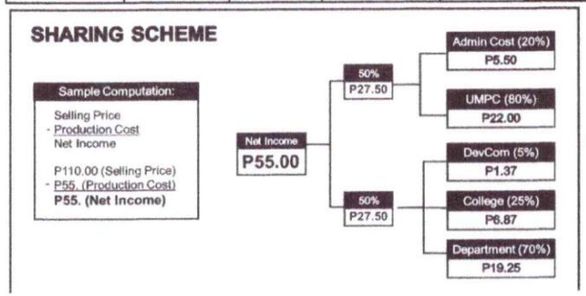
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Subject	Selling price per copy	No. of copies receipted	Production cost per copy	Net per copy	Amount for sharing (Net Total)	50% of Net		50% of Net		
						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	190	202	135	55	11,110.00	1,111.00	4,444.00	277.75	1,388.75	3,888.50
Econ 121 (o)	180	13	130	50	650.00	65.00	260.00	16.25	81.25	227.50
Econ 121 (n)	210	94	150	60	5,640.00	564.00	2,256.00	141.00	705.00	1,974.00
Econ 213	150	96	105	45	4,320.00	432.00	1,728.00	108.00	540.00	1,512.00
Total Economics Share						2,172.00	8,688.00	543.00	2,715.00	7,602.00
GE Elect	200	334	140	60	20,040.00	2,004.00	8,016.00	501.00	2,505.00	7,014.00
Total Agribusiness Share						2,004.00	8,016.00	501.00	2,505.00	7,014.00
FA 01 (o)	180	49	130	50	2,450.00	245.00	980.00	61.25	306.25	857.50
FA 01 (n)	200	200	140	60	12,000.00	1,200.00	4,800.00	300.00	1,500.00	4,200.00
Total Accountancy Share						1,445.00	5,780.00	361.25	1,806.25	5,057.50
					TOTAL:	5,621.00	22,484.00	1,405.25	7,026.25	19,673.50

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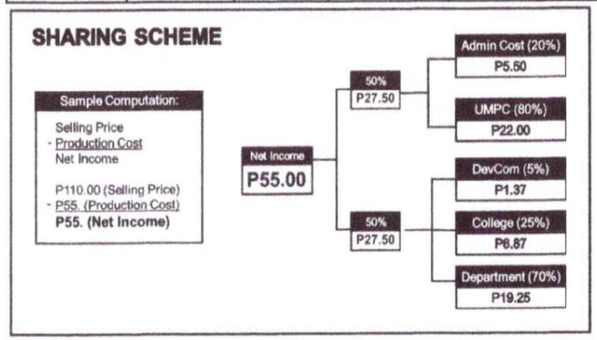
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Actual Shares based on Computer-Encoded/Entered Payments of Students by Subject, September - December 2024

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

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Staff

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SUC Accountant

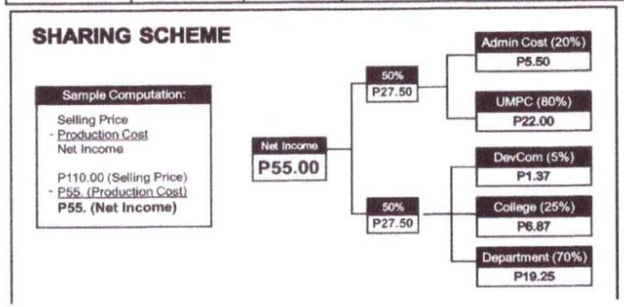
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Subject	Selling price per copy	No. of copies receipted	Production cost per copy	Net per copy	Amount for sharing (Net Total)	50% of Net		50% of Net		
						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	195	35	140	55	1,925.00	192.50	770.00	48.13	240.63	673.75
Econ 121 (n)	210	175	150	60	10,500.00	1,050.00	4,200.00	262.50	1,312.50	3,675.00
Econ 213	150	50	105	45	2,250.00	225.00	900.00	56.25	281.25	787.50
Econ 313	270	164	190	80	13,120.00	1,312.00	5,248.00	328.00	1,640.00	4,592.00
Total Economics Share						**2,779.50**	**11,118.00**	**694.88**	**3,474.38**	**9,728.25**
Entrep	200	136	140	60	8,160.00	816.00	3,264.00	204.00	1,020.00	2,856.00
Agri Marketing	220	81	155	65	5,265.00	526.50	2,106.00	131.63	658.13	1,842.75
Total Agribusiness Share						**1,342.50**	**5,370.00**	**335.63**	**1,678.13**	**4,698.75**
FA 01 (n)	200	167	140	60	10,020.00	1,002.00	4,008.00	250.50	1,252.50	3,507.00
Total Accountancy Share						**1,002.00**	**4,008.00**	**250.50**	**1,252.50**	**3,507.00**
					TOTAL:	**5,124.00**	**20,496.00**	**1,281.00**	**6,405.00**	**17,934.00**

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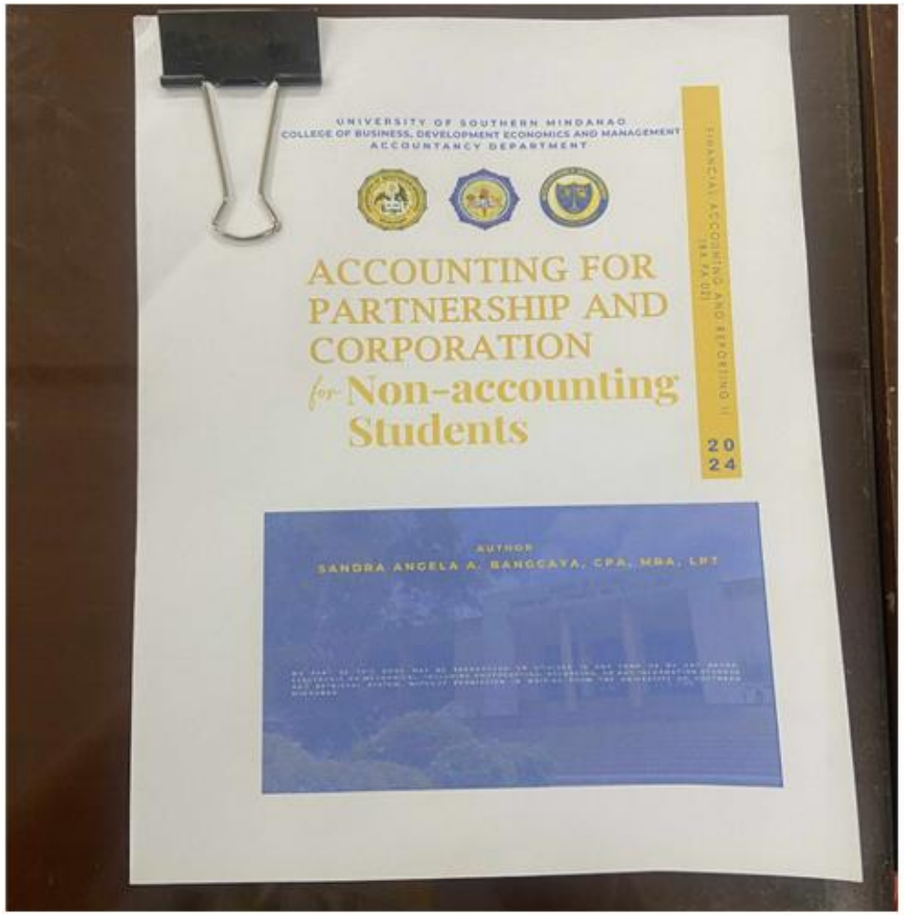
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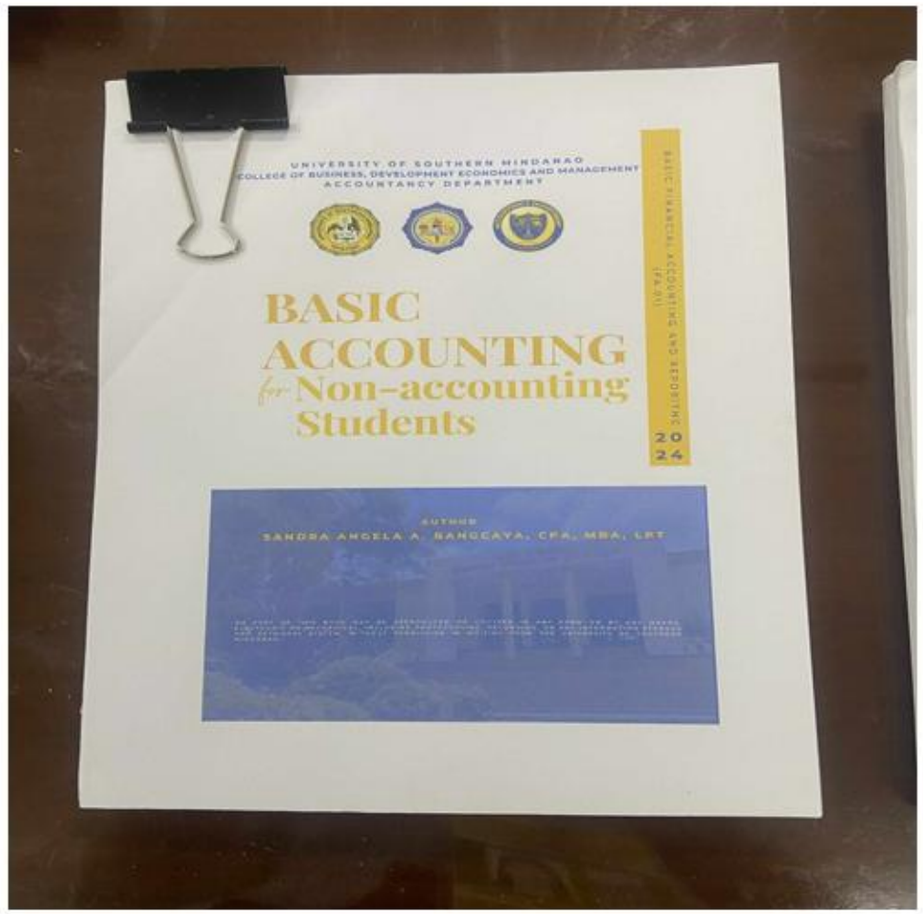
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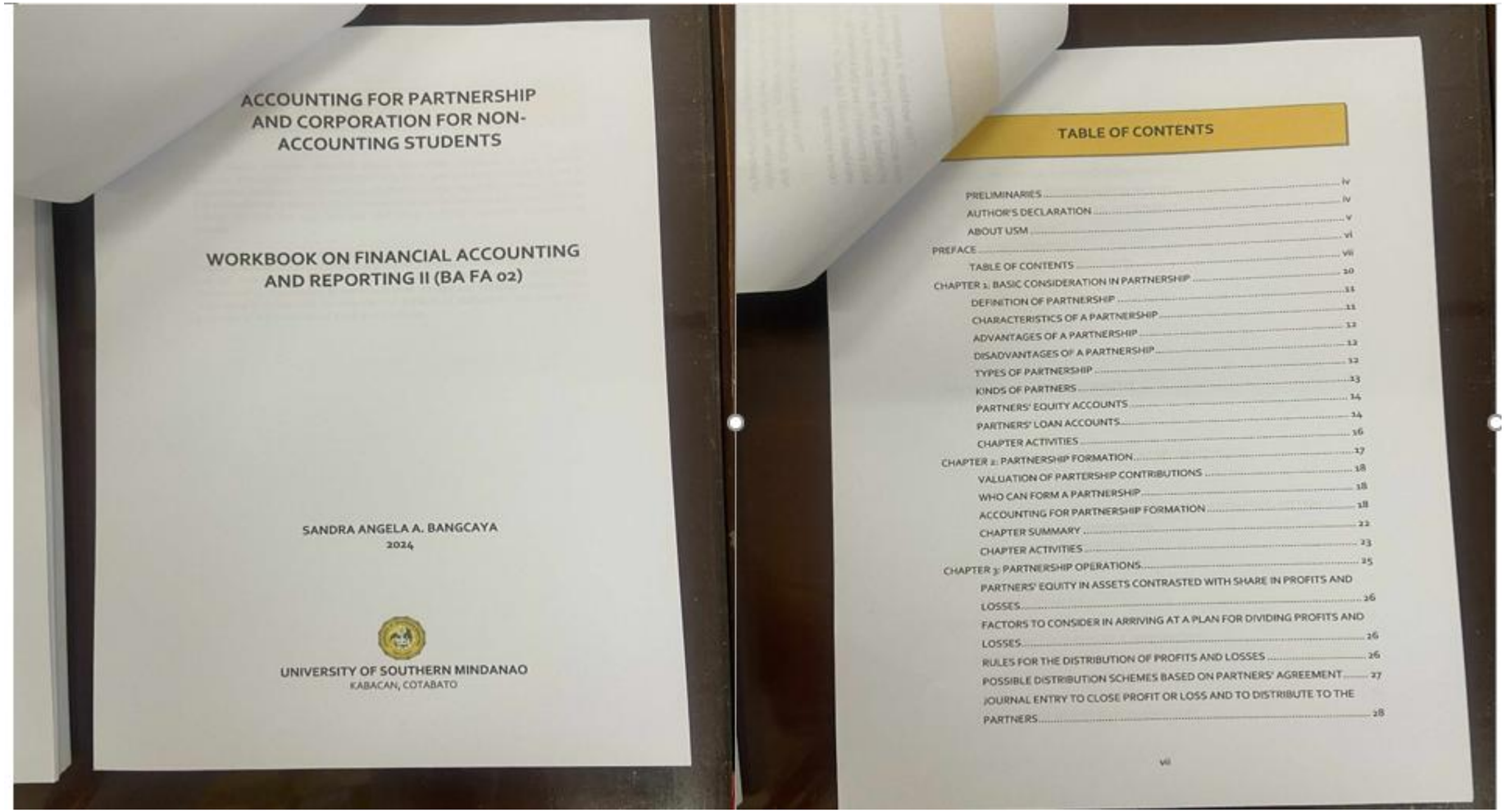
ALLAN C. FACURIB Date:_____
Manager

Certified True and Correct:

WINNALYN V. GALLO
SUC Accountant


UNIVERSITY OF SOUTHERN MINDANAO
COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
ACCOUNTANCY DEPARTMENT
ACCOUNTING FOR PARTNERSHIP AND CORPORATION
for Non-accounting Students
2024
AUTHOR
SANDRA ANGELA A. BANGCAYA, CPA, MBA, LPT


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AUTHOR
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ACCOUNTING FOR PARTNERSHIP AND CORPORATION FOR NON-ACCOUNTING STUDENTS

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

SANDRA ANGELA A. BANGCAYA
2024

UNIVERSITY OF SOUTHERN MINDANAO
KABACAN, COTABATO

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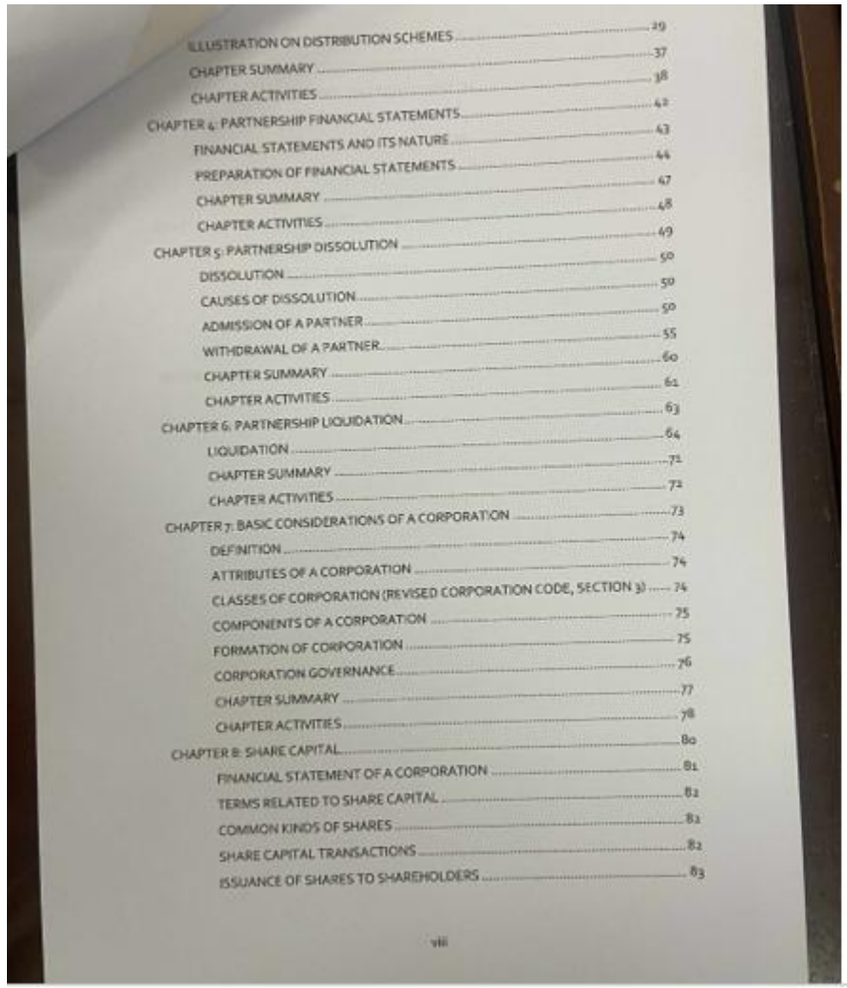
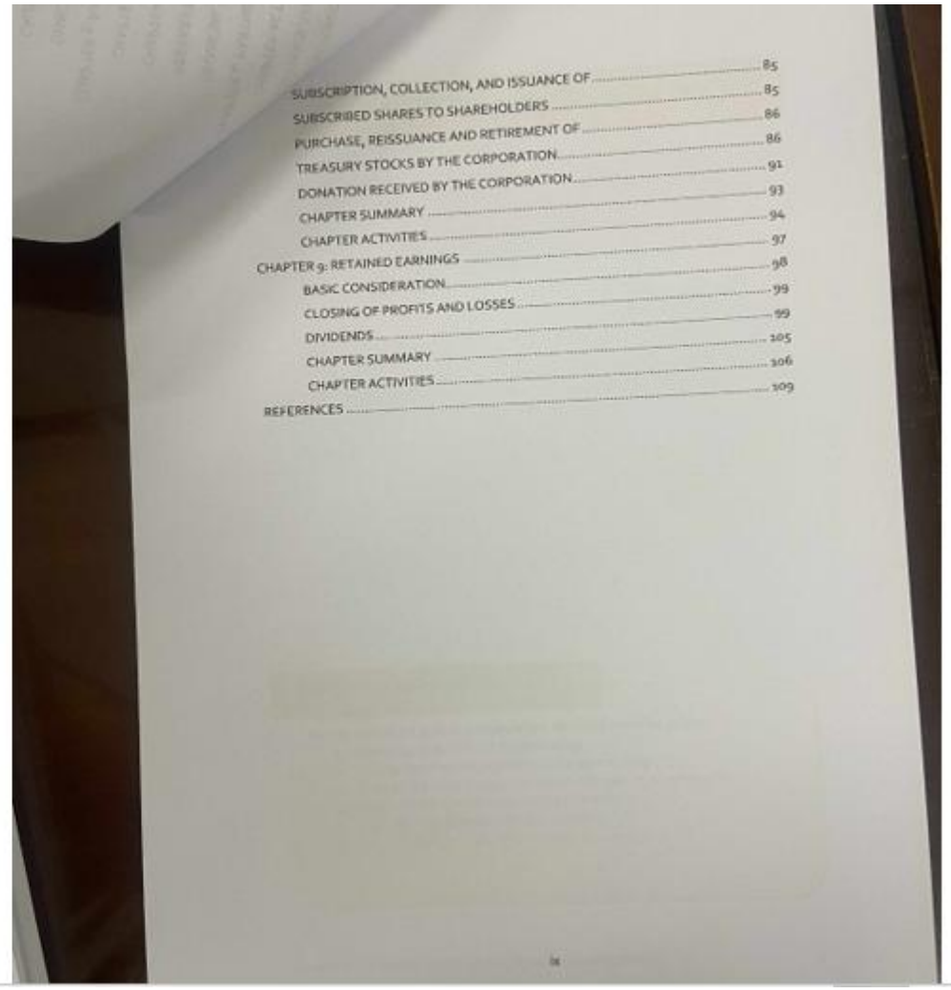
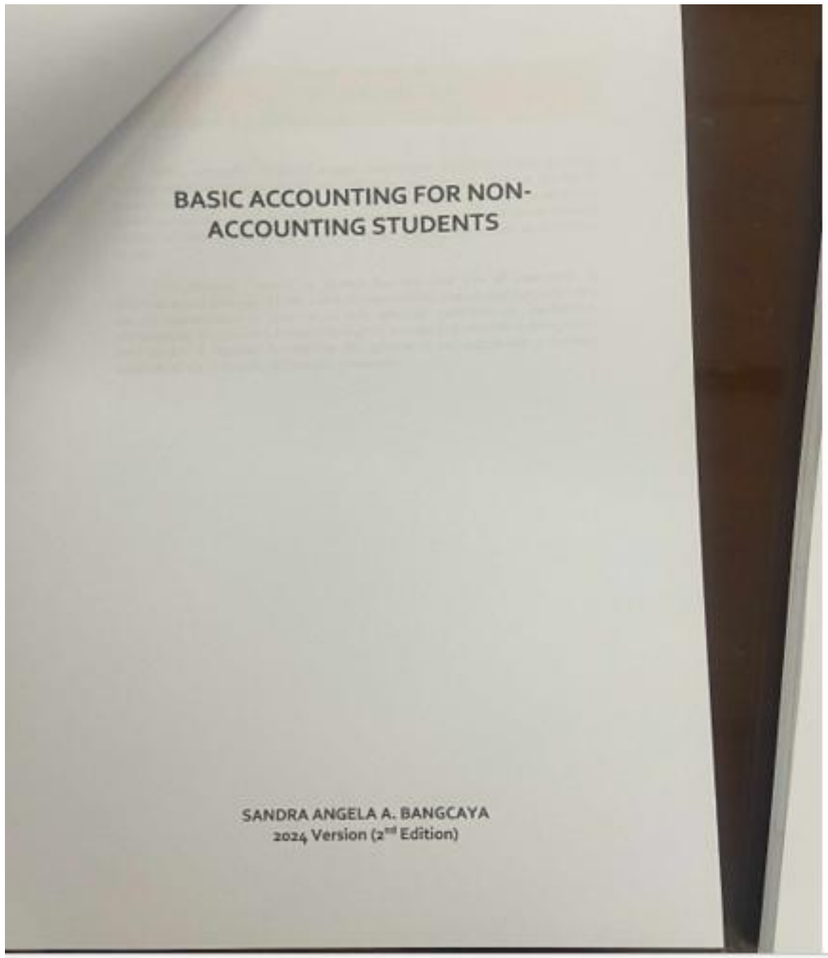


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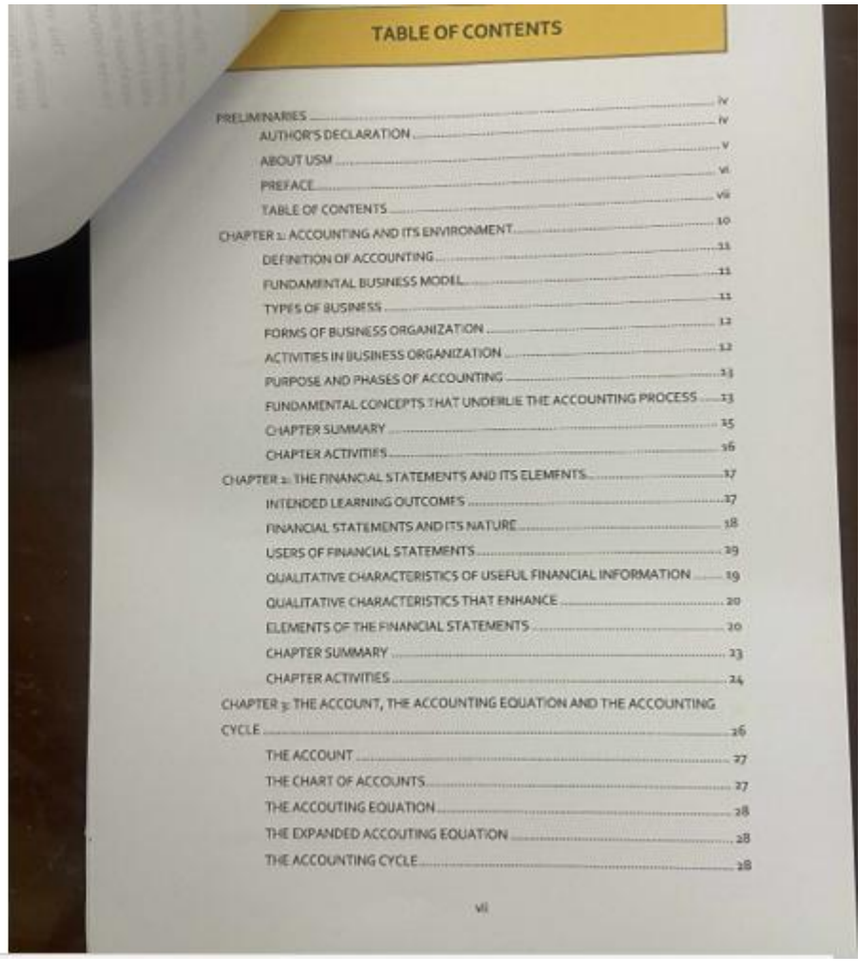
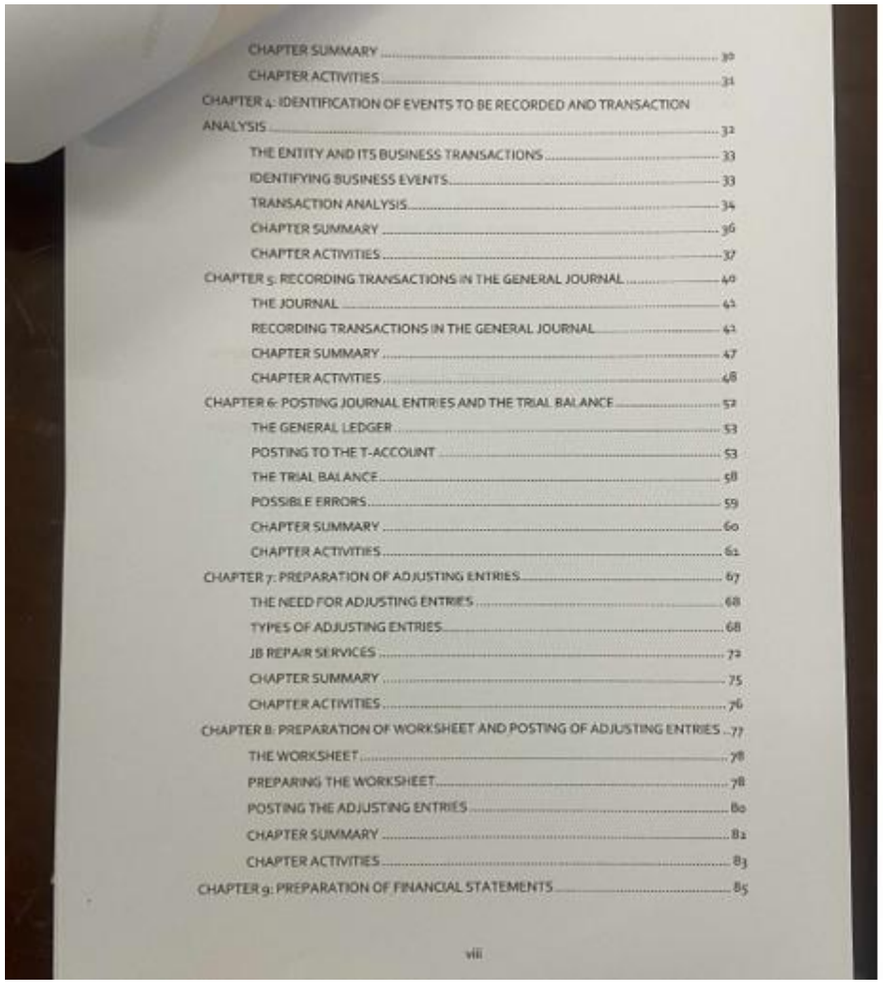


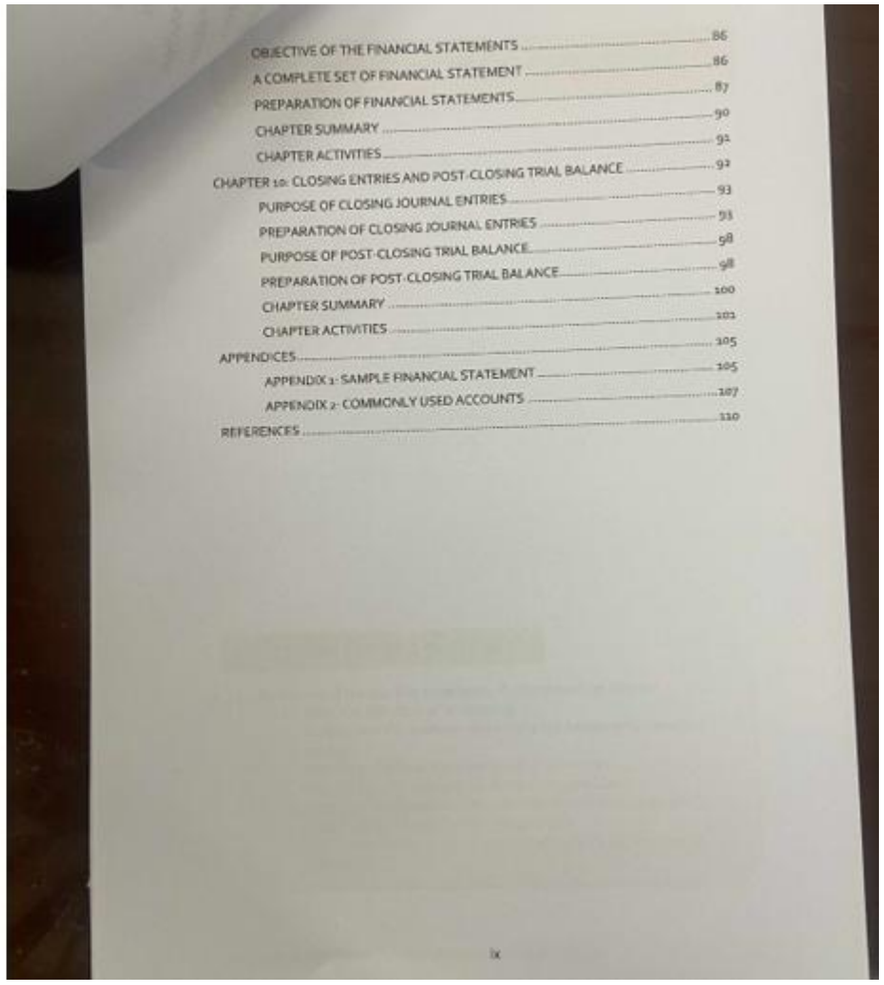
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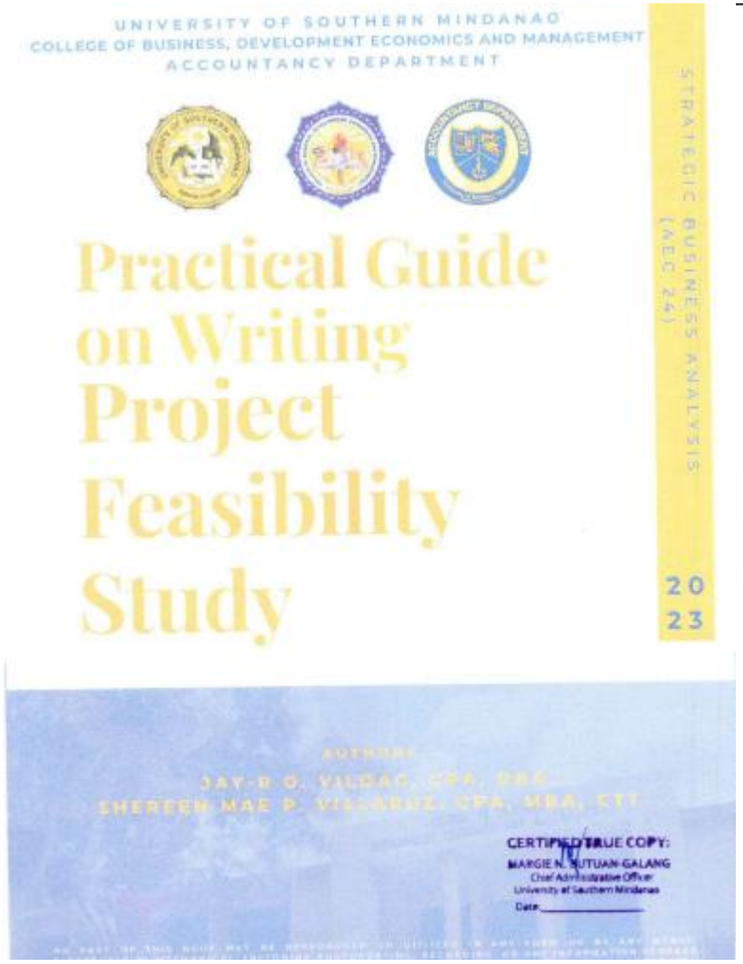
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PRACTICAL GUIDE ON WRITING PROJECT FEASIBILITY STUDY

AEC 24 | STRATEGIC BUSINESS ANALYSIS

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USM VISON, MISSION, CORE VALUES AND QUALITY POLICY STATEMENT

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Quality and relevant education for its clientele to be globally competitive, culture sensitive and morally responsive human resources for sustainable development.

MISSION

Help accelerate socio-economic development, promote harmony among the diverse cultures and improve quality of life through instruction, research, extension and resource generation in Southern Philippines.

CORE VALUES

Goodness
Responsiveness
Excellence
Assertion of Right and
Truth

QUALITY POLICY STATEMENT

The University of Southern Mindanao, as a premier university, is committed to provide quality instruction, research development and extension services and resource generation that exceed stakeholders' expectations through the management of continual improvement efforts on the following initiatives.

1. Establish key result areas and performance indicators across all mandated functions;
2. Implement quality educational programs;
3. Guarantee competent educational service providers;
4. Spearhead need-based research outputs for commercialization, publication, patenting, and develop technologies for food security, climate change mitigation and improvement in the quality of life;
5. Facilitate transfer of technologies generated from research to the community for sustainable development;
6. Strengthen relationship with stakeholders;
7. Sustain good governance and culture, sensitivity; and
8. Comply with customer, regulatory and statutory requirements.

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PREFACE

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

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

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

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

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