AREA II

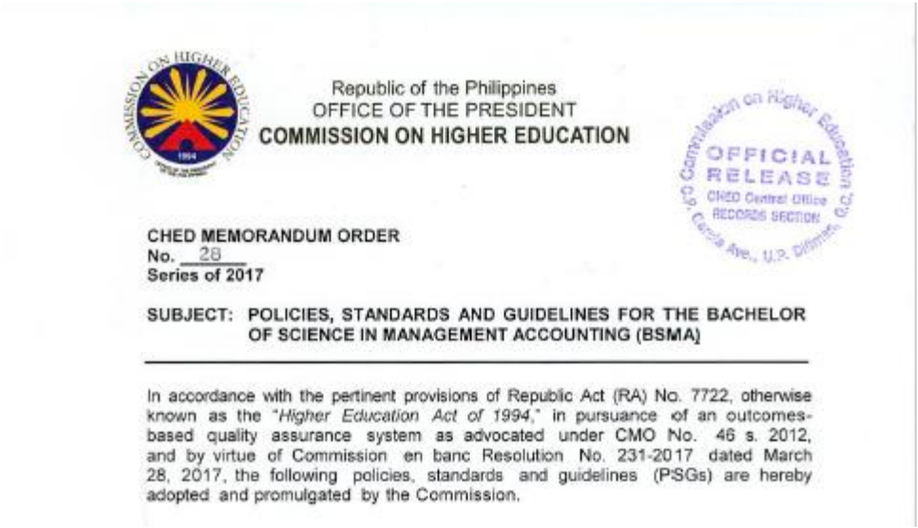
FACULTY

PARAMETER E:

FACULTY DEVELOPMENT

S.4

S.4 Every faculty member is an active member of at least one professional/scientific organization or honor society relevant to his/her assignment and/or field of specialization.



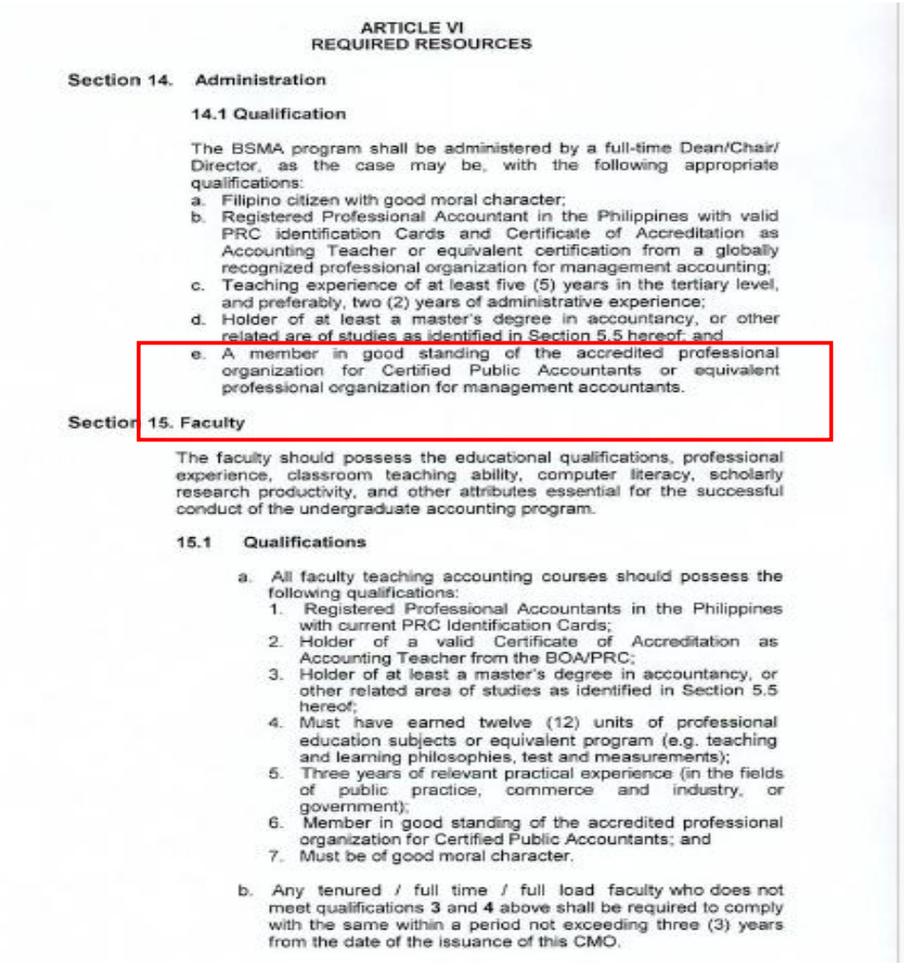
Republic of the Philippines
OFFICE OF THE PRESIDENT
COMMISSION ON HIGHER EDUCATION

OFFICIAL RELEASE
CHED Central Office
RECORDS SECTION

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 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.

- **Faculty's affiliation in professional/scientific organizations and honor societies relevant to the Program.**

Faculty	Organization/Honor Slociety	Position
1. JAY-R G. VILDAC	✓ PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ✓ NATIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANT IN EDUCATION	MEMBER MEMBER
2. SANDRA ANGELA A. BANGCAYA	✓ PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ✓ NATIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANT IN EDUCATION	MEMBER MEMBER
3. ALLEN SHANE C. GARCIA	✓ PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ✓ NATIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANT IN EDUCATION	MEMBER MEMBER
4. BAIKONGAN C. GUAIMAN	✓ NATIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANT IN EDUCATION ✓ NATIONAL ASSOCIATION OF CERTIFIED OUBLIC ACCOUNTANTS	MEMBER MEMBER
5. MICHAEL P. OMAMBAT	✓ PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	MEMBER

6. VON ZERICK M. CASERO	✓ PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	MEMBER
7. ATTY. GREGORIO TORRES	✓ INTEGRATED BAR OF THE PHILIPPINES	MEMBER



National Association of CPAs in Education
The National Association of Accounting Teachers in the Philippines

Certification

This is to certify that **ALLEN SHANE C. GARCIA,** a holder of CPA Certificate Number **0183439** issued by the Professional Regulation Commission, is a **member in good standing** of the **National Association of Certified Public Accountants in Education** for **Fiscal Year 2025-2026,** and as such, enjoys the benefits and privileges thereof.

This certification is being issued upon the request of **Ms. Garcia** for whatever legal purposes it may serve.

Issued this 1st day of June 2026.

RUTH E. CHEW, MBA, CPA
President

CERTIFIED TRUE COPY:
MARGIE N. BERTUAN-GALANG
Chief Administrative Officer
University of Southern Mindanao
Date:_____

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The National Association of Accounting Teachers in the Philippines

CHARTING A SUSTAINABLE PATH FOR ACCOUNTING EDUCATION:

Certification

This is to certify that **ALLEN SHANE C. GARCIA,** a holder of CPA Certificate Number **0183439** issued by the Professional Regulation Commission, is a **member in good standing** of the **National Association of Certified Public Accountants in Education** for **Fiscal Year 2024-2025,** and as such, enjoys the benefits and privileges thereof.

This certification is being issued upon the request of **Ms. Garcia** for whatever legal purposes it may serve.

Issued this 1st day of June 2025.

Jasmin May P. Baniaga
President

CERTIFIED TRUE COPY:
MARGIE N. BERTUAN-GALANG
Chief Administrative Officer
University of Southern Mindanao
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Philippine Institute of Certified Public Accountants
THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

CERTIFICATION

This is to certify that **MS. ALLEN SHANE L. CABAÑOG,** holder of CPA Certificate Number **0183439** issued on **November 20, 2017** by the Professional Regulation Commission, is a **Member in Good Standing** of the Philippine Institute of Certified Public Accountants **(PICPA)** as of the fiscal year **2026-2027.**

This certification is valid until June 30, 2027, and is being issued upon the request of **Ms. Cabañog** for whatever legal purpose it may serve.

Issued this 27th day of July 2026, at the PICPA Building, 700 Shaw Boulevard, Mandaluyong City.

Dionisio M. Villeta
PICPA National President

NOT VALID IF WITH ERASURES/ALTERATIONS.

CONTROL NO. 001-26-00886

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+63917-5805870 (Globe)

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

Philippine Institute of Certified Public Accountants
THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

CERTIFICATION

This is to certify that **MS. ALLEN SHANE L. CABAÑOG,** holder of CPA Certificate Number **183439** issued on **November 20, 2017** by the Professional Regulation Commission, is a **Member in Good Standing** of the Philippine Institute of Certified Public Accountants **(PICPA)** as of the fiscal year **2023-2024.**

This certification is valid until June 30, 2024, and is being issued upon the request of **Ms. Cabañog** for PRC ID Renewal.

Issued this 22nd day of September 2023, at the PICPA Building, 700 Shaw Boulevard, Mandaluyong City.

Atty. Randy B. Blanza
PICPA National President

NOT VALID IF WITH ERASURES/ALTERATIONS.

CONTROL NO. 001-23-04729

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Chief Administrative Officer
University of Southern Mindanao
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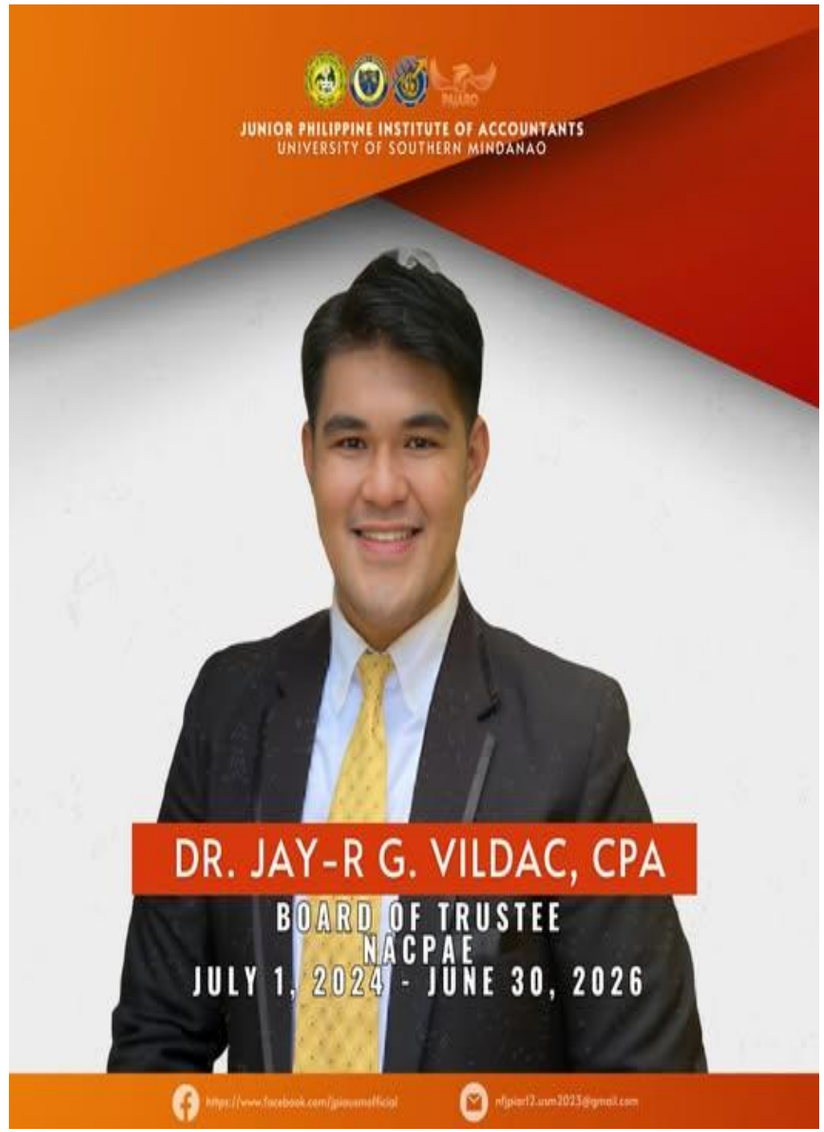
Junior Philippine Institute of Accountants - USM Chapter
June 17, 2024 ·

We are going National!

It is with great pride and honor to announce that Dr. Jay-r Vildac, one of our esteemed faculty members in the Accountancy Department, was chosen by accounting educators from all over the Philippines to serve on the Board of Trustees for the National Association of Certified Public Accountants in Education (NACPAE). This prestigious appointment is a testament to Dr. Vildac's exceptional dedication to the field of accounting and his unwavering commitment to educating future generations of Certified Public Accountants (CPAs).

This well-deserved honor is a recognition of your hard work and dedication. We are all fortunate to have you as part of the JPIA-USM family.

#PAJARO
#ASCENDINGTOGREATERHEIGHTS
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#GREATUSM See less




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CONGRATULATIONS!
Sandra Angela A. Bangcaya, CPA, MBA
Sectoral Representative for Academe
PICPA Cotabato Province Chapter
Fiscal Year 2024 - 2025
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Junior Philippine Institute of Accountants
CAHAYA FEDERATION
CONGRATULATIONS!
Dr. Jay-r G. Vildac, CPA
Membership Officer for District III
PICPA Cotabato Province Chapter
Fiscal Year 2024 - 2025

Philippine Institute of Certified Public Accountants
THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

CERTIFICATION

This is to certify that **MR. MICHAEL P. OMAMBAT**, holder of CPA Certificate Number **166731** issued on **November 2, 2015** by the Professional Regulation Commission, is a **Member in Good Standing** of the Philippine Institute of Certified Public Accountants **(PICPA)** as of the fiscal year **2025-2026**. He has been a registered member since November 2015.

This is to certify further that: (a) While the Philippines is a signatory to the ASEAN Mutual Recognition Arrangement (MRA) on accountancy services, membership to PICPA requires only the passing of the CPA licensure examination administered by the Professional Regulation Commission - Board of Accountancy (PRC-BoA); and (b) **Mr. Omambat** is not subject to any disciplinary sanctions or investigations and has not been subject to any disciplinary sanctions.

This certification is valid until June 30, 2026, and is being issued upon the request of **Mr. Omambat** for the submission's intended for CPA Australia.

Issued this 11th day of June 2026, at the PICPA Building, 700 Shaw Boulevard, Mandaluyong City.

Gerard B. Sanvictores
PICPA National President

NOT VALID IF WITH ERASURES/ALTERATIONS.

CONTROL NO. 001-26-07901

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Philippine Institute of Certified Public Accountants
THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

CERTIFICATION

This is to certify that **MS. BAIKONGAN B. GUIAMAN** , holder of CPA Certificate Number **0142705** issued on **November 21, 2011** by the Professional Regulation Commission, is a **Member in Good Standing** of the Philippine Institute of Certified Public Accountants **(PICPA)** as of the fiscal year **2026-2027**.

This certification is valid until June 30, 2027, and is being issued upon the request of **Ms. Guiaman** for whatever legal purpose it may serve.

Issued this 21st day of October 2026, at the PICPA Building, 700 Shaw Boulevard, Mandaluyong City.

Dionisio M. Villeta
PICPA National President

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CONTROL NO. 001-26-02973

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Philippine Institute of Certified Public Accountants
THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

CERTIFICATION

This is to certify that **MS. SANDRA ANGELA A. BANGCAYA**, holder of CPA Certificate Number **0124477** issued on **June 30, 2008** by the Professional Regulation Commission, is a **Member in Good Standing** of the Philippine Institute of Certified Public Accountants **(PICPA)** as of the fiscal year **2023-2024**.

This certification is valid until June 30, 2024, and is being issued upon the request of **Ms. Bangcaya** for whatever legal purpose it may serve.

Issued this 11th day of April 2024, at the PICPA Building, 700 Shaw Boulevard, Mandaluyong City.

Atty. Randy B. Blanza
PICPA National President

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CONTROL NO. 001-24-22472

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Chief Administrative Officer
University of Southern Mindanao
Date:

National Association of CPAs in Education
The National Association of Accounting Teachers in the Philippines

CHARTING A SUSTAINABLE PATH FOR ACCOUNTING EDUCATION:
Competence, Skills, and Values in Action

Certification

This is to certify that **JAY-R G. VILDAC,** a holder of CPA Certificate Number **168864** issued by the Professional Regulation Commission, is a **member in good standing** of the **National Association of Certified Public Accountants in Education** for **Fiscal Year 2024-2025**, and as such, enjoys the benefits and privileges thereof.

This certification is being issued upon the request of **Mr. Vildac** for whatever legal purposes it may serve.

Issued this 1st day of July 2024.

Jasmin May P. Baniaga
President

CERTIFIED TRUE COPY:
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National Association of CPAs in Education
The National Association of Accounting Teachers in the Philippines

Certification

This is to certify that **JAY-R G. VILDAC,** a holder of CPA Certificate Number **168864** issued by the Professional Regulation Commission, is a **member in good standing** of the **National Association of Certified Public Accountants in Education** for **Fiscal Year 2025-2026**, and as such, enjoys the benefits and privileges thereof.

This certification is being issued upon the request of **Mr. Vildac** for whatever legal purposes it may serve.

Issued this 1st day of July 2025.

RUTH E. CHEW, MBA, CPA
President

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