AREA II

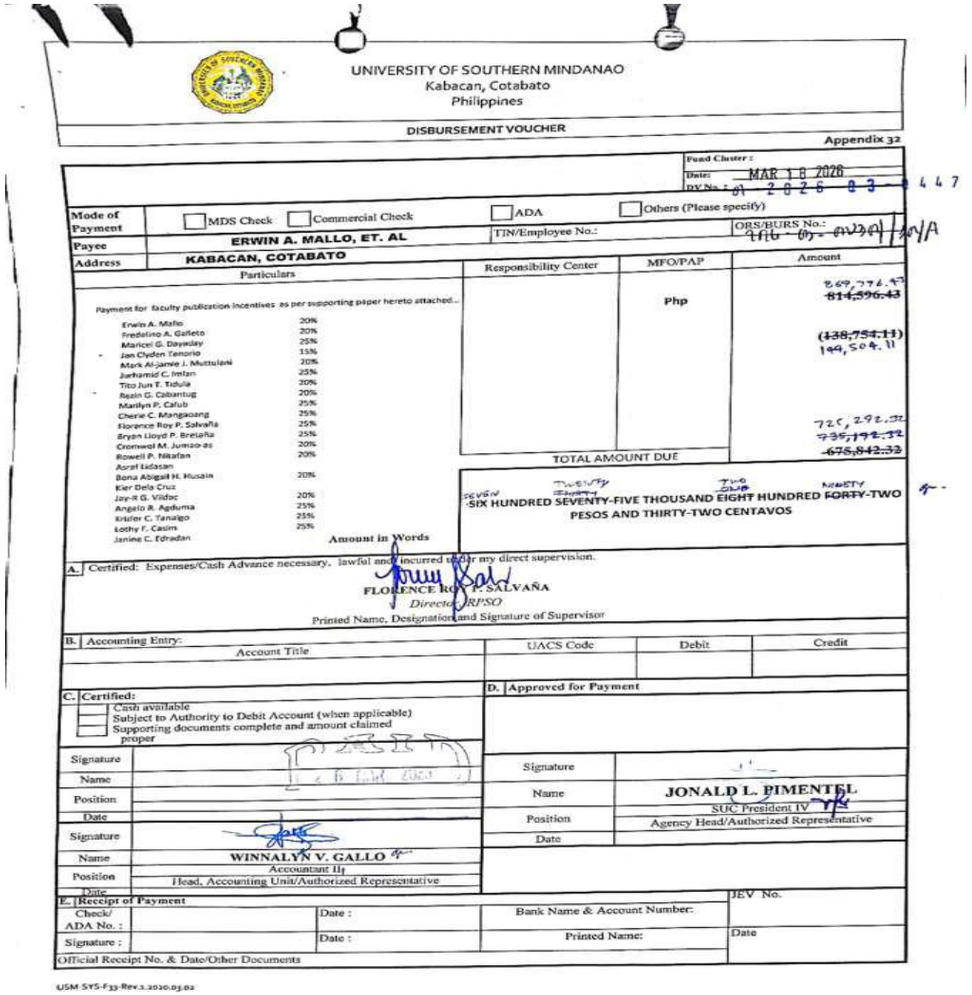
FACULTY

PARAMETER F:

PROFESSIONAL PERFORMAMANCE AND SCHOLARLY WORKS

I.11

I.11 produces instructional materials, e.g. workbooks, manuals, modules, audio-visual ads, etc. to facilitate teaching and learning



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
Address	KABACAN, COTABATO
TIN/Employee No.:	
ORS/BURS No.:	N/A

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)
Fredelino A. Galleto 20%			144,504.11
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		TOTAL AMOUNT DUE	

Amount in Words: ~~SEVEN HUNDRED TWENTY-FIVE THOUSAND EIGHT HUNDRED FORTY-TWO~~ 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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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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University of Southern Mindanao
Date:_____

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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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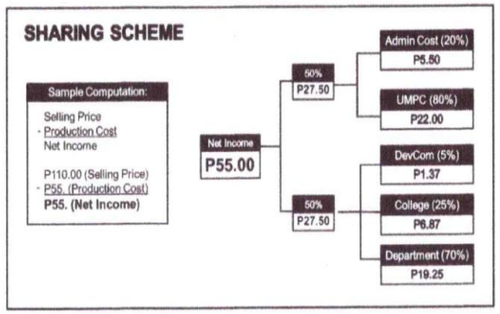
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Econ 111	190	1	135	55	55.00	5.50	22.00	1.38	6.88	19.25
Econ 121	180	106	130	50	5,300.00	530.00	2,120.00	132.50	662.50	1,855.00
Econ 213	150	25	105	45	1,125.00	112.50	450.00	28.13	140.63	393.75
GE Elect	200	21	140	60	1,260.00	126.00	504.00	31.50	157.50	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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University of Southern Mindanao

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SUC Accountant

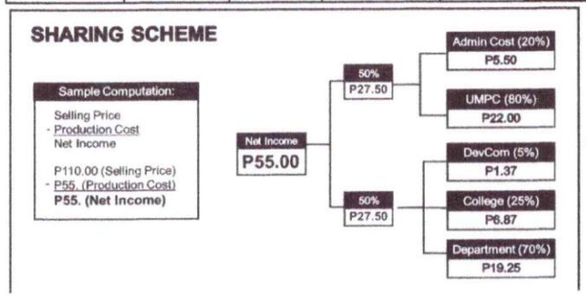
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						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	190	202	135	55	11,110.00	1,111.00	4,444.00	277.75	1,388.75	3,888.50
Econ 121 (o)	180	13	130	50	650.00	65.00	260.00	16.25	81.25	227.50
Econ 121 (n)	210	94	150	60	5,640.00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

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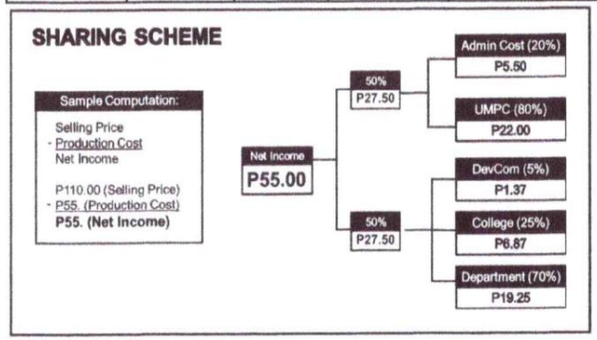
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Actual Shares based on Computer-Encoded/Entered Payments of Students by Subject, September - December 2024

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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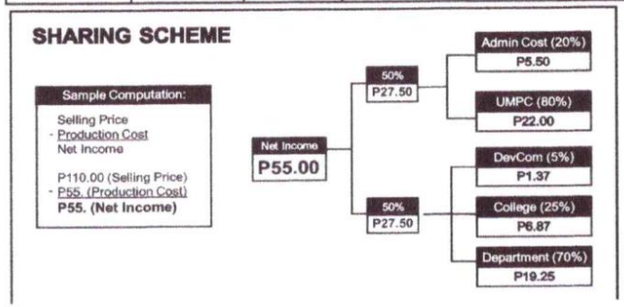
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Subject	Selling price per copy	No. of copies receipted	Production cost per copy	Net per copy	Amount for sharing (Net Total)	50% of Net		50% of Net		
						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	195	35	140	55	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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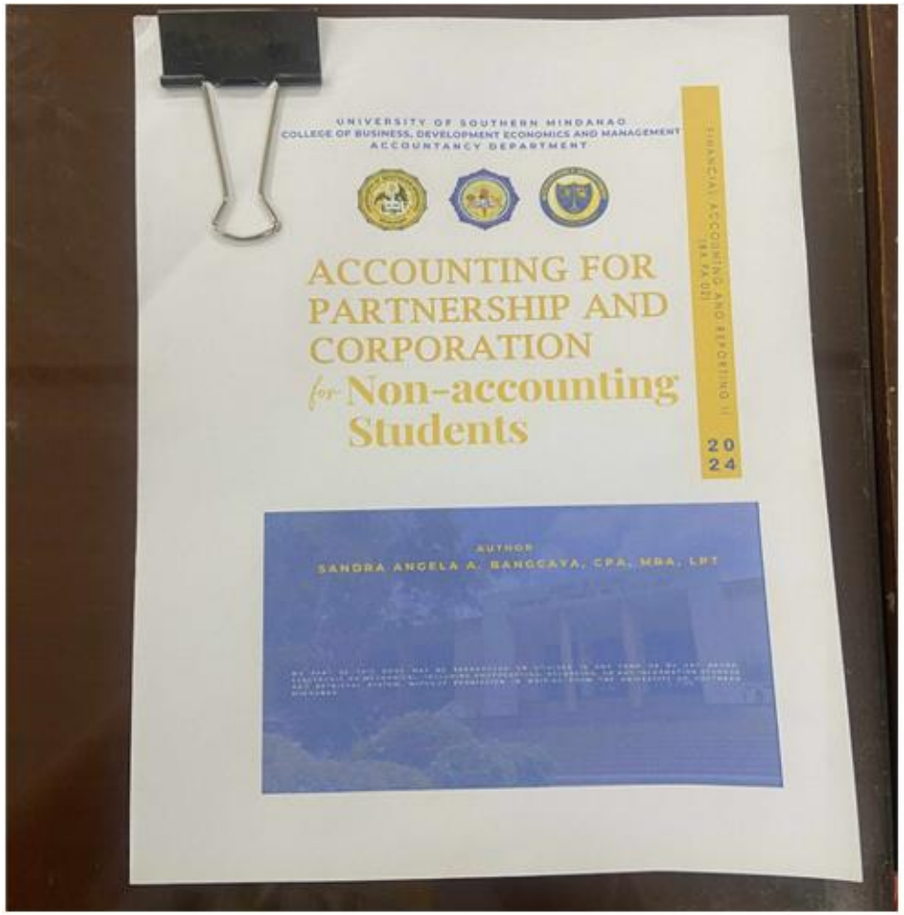
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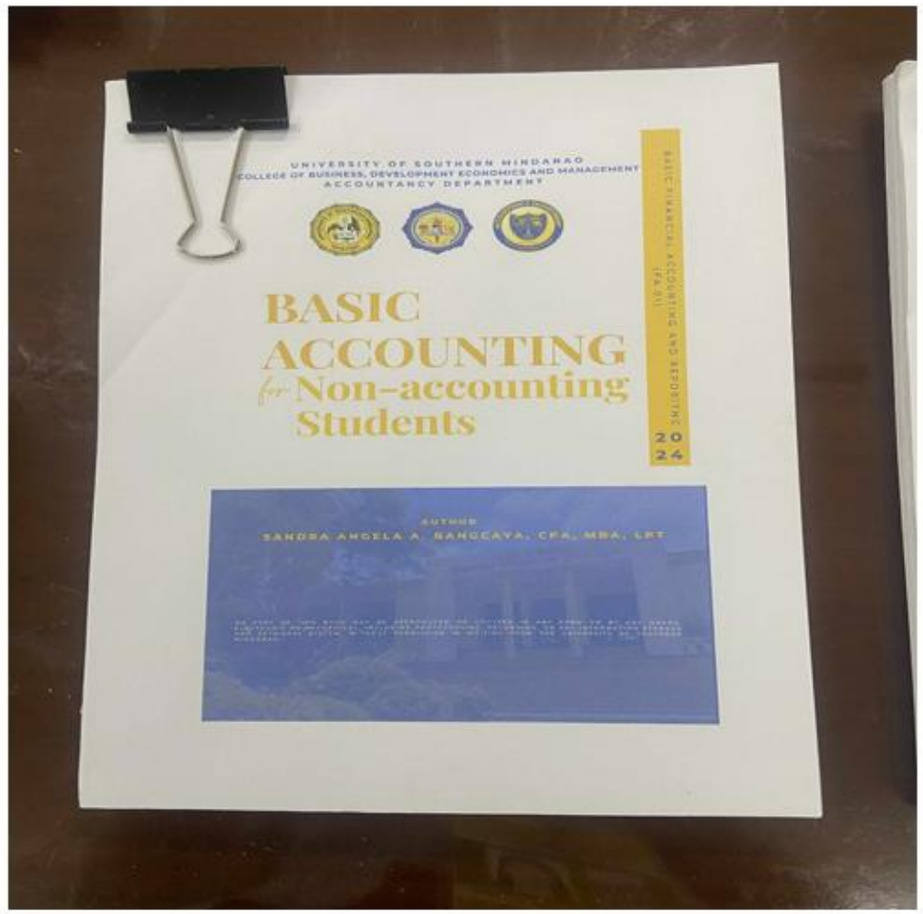
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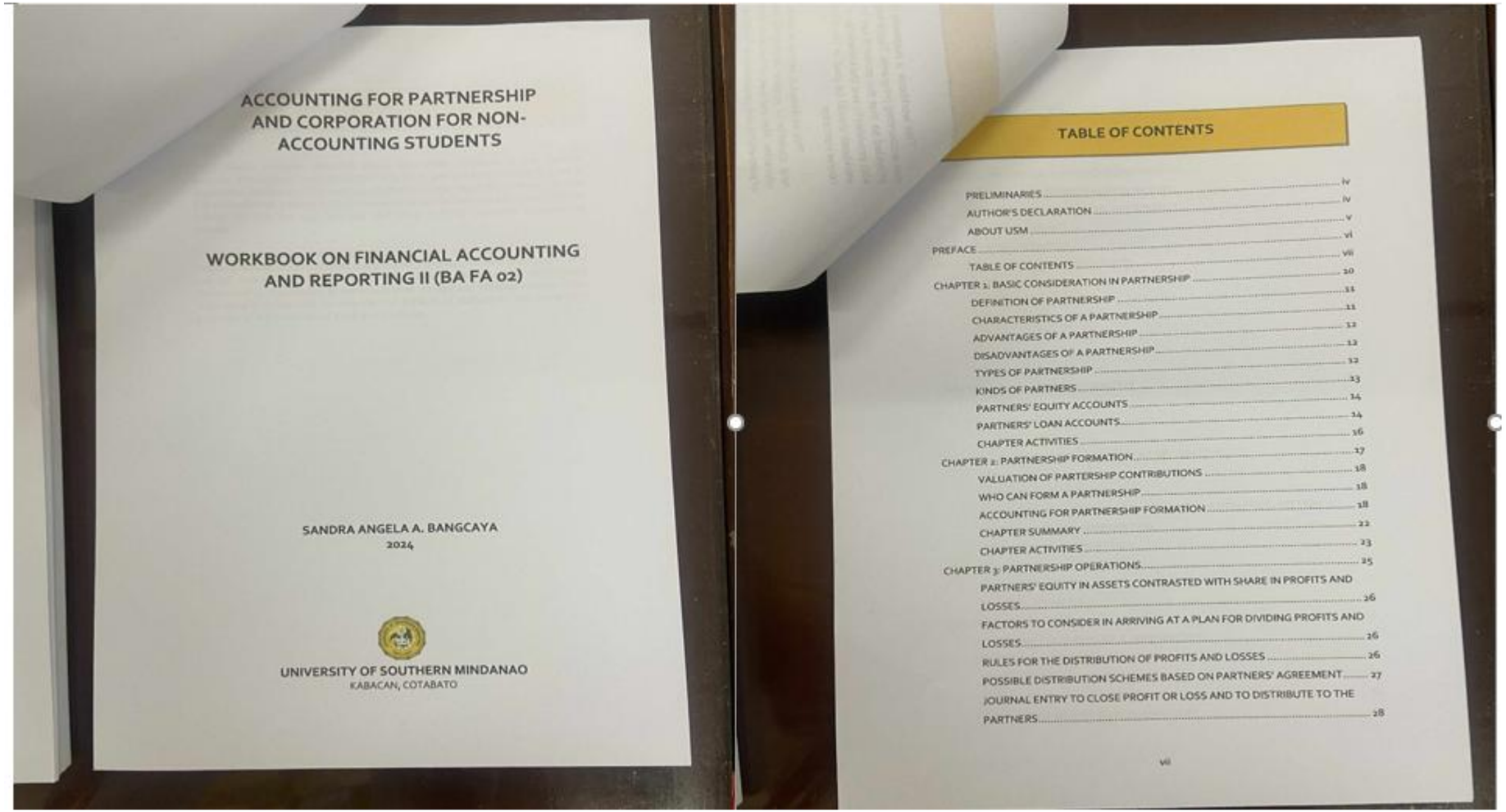
ALLAN C. FACURIB Date:_____
Manager

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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2024
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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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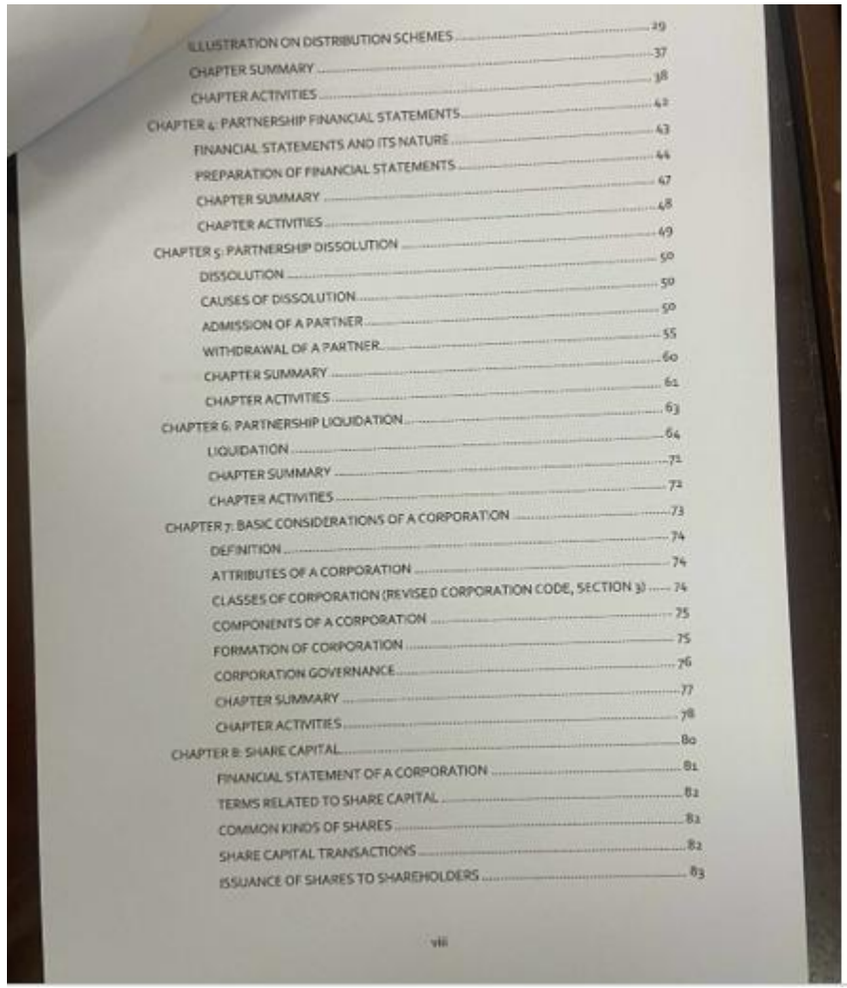
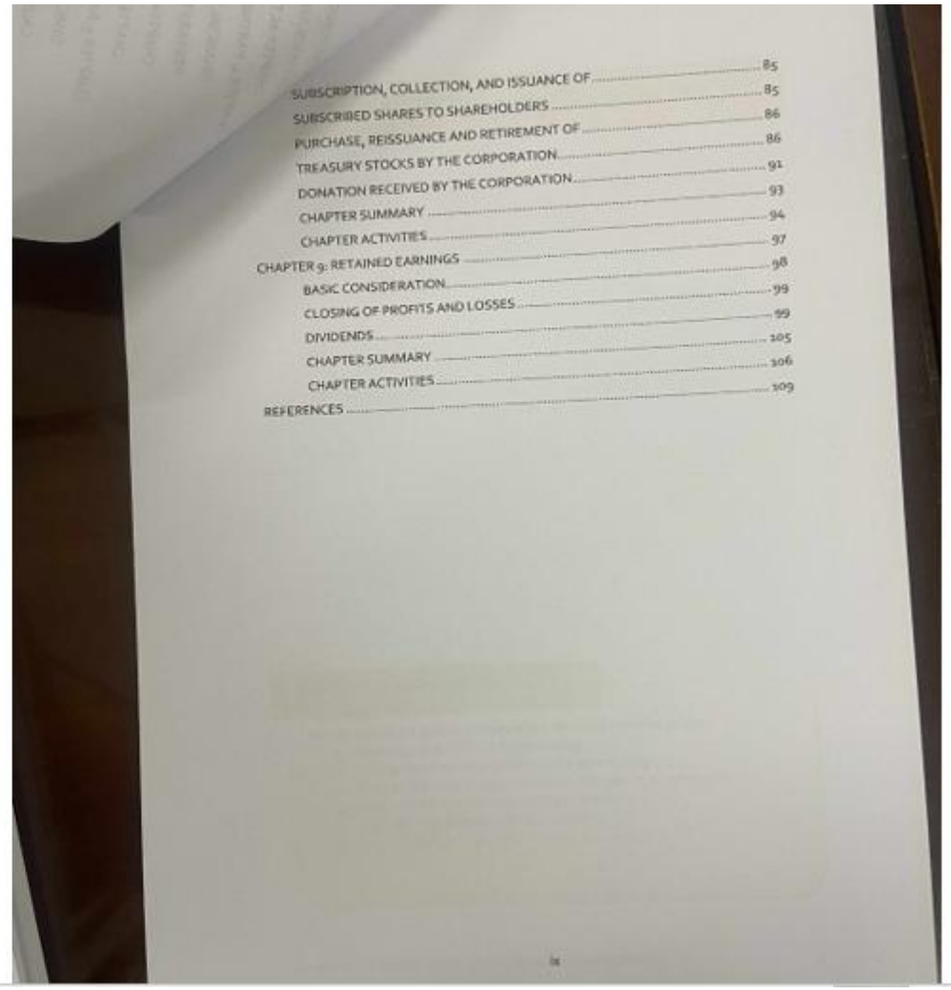
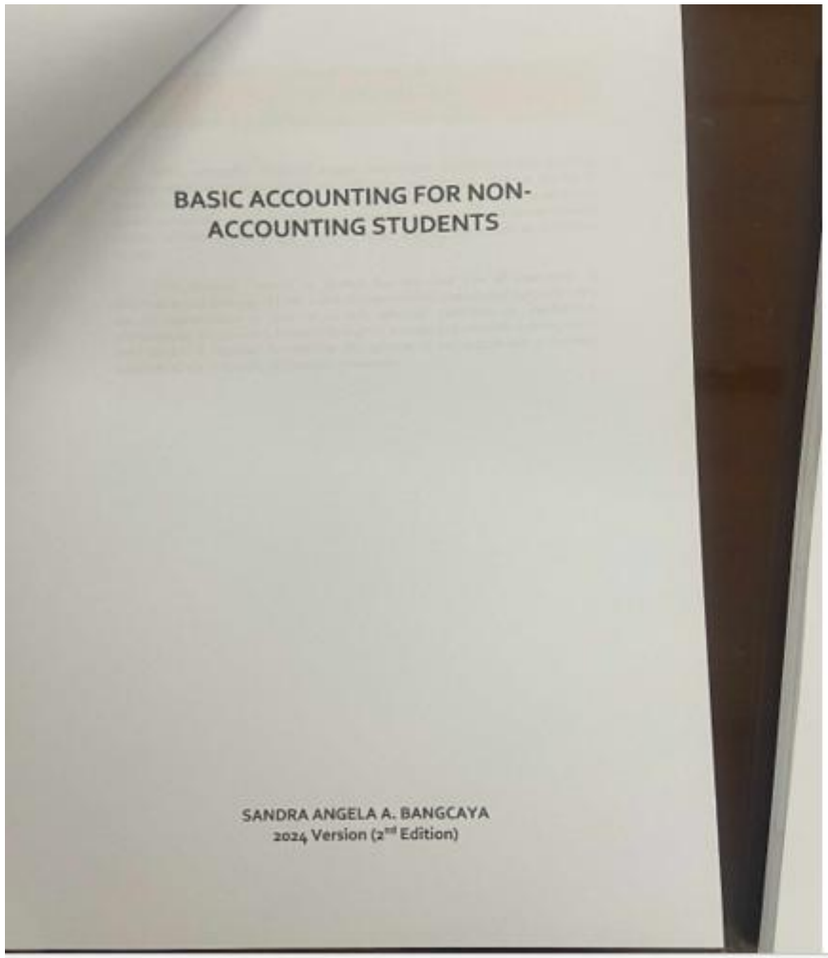


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BASIC ACCOUNTING FOR NON-ACCOUNTING STUDENTS

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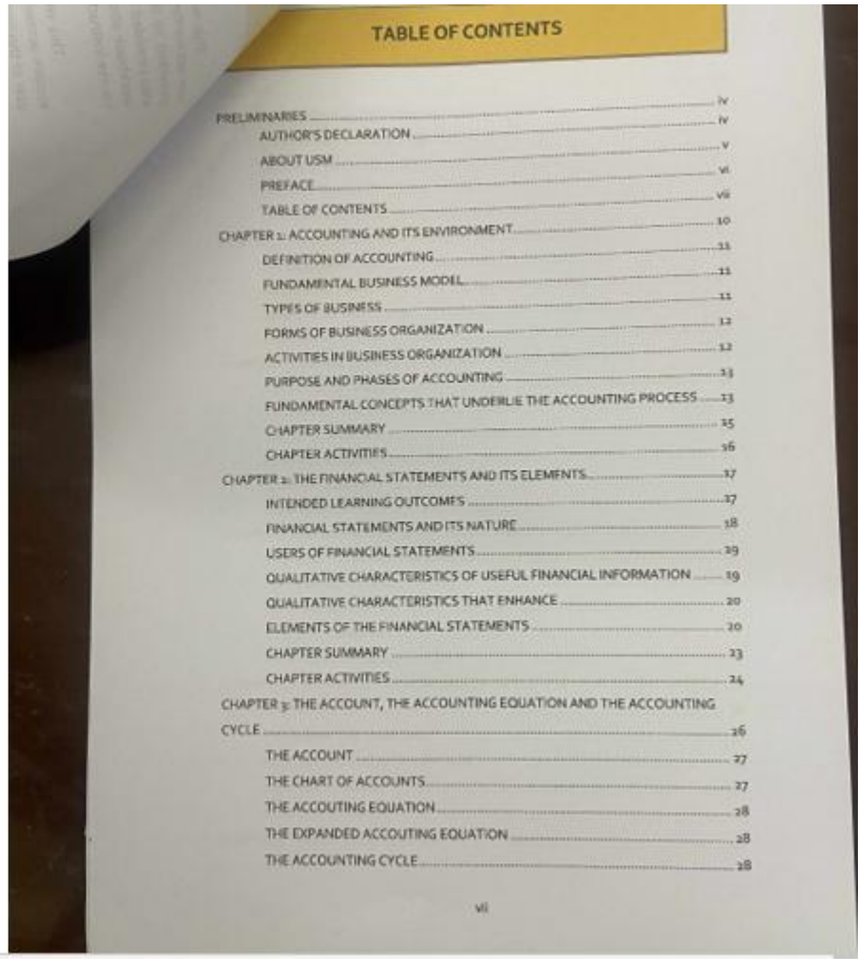
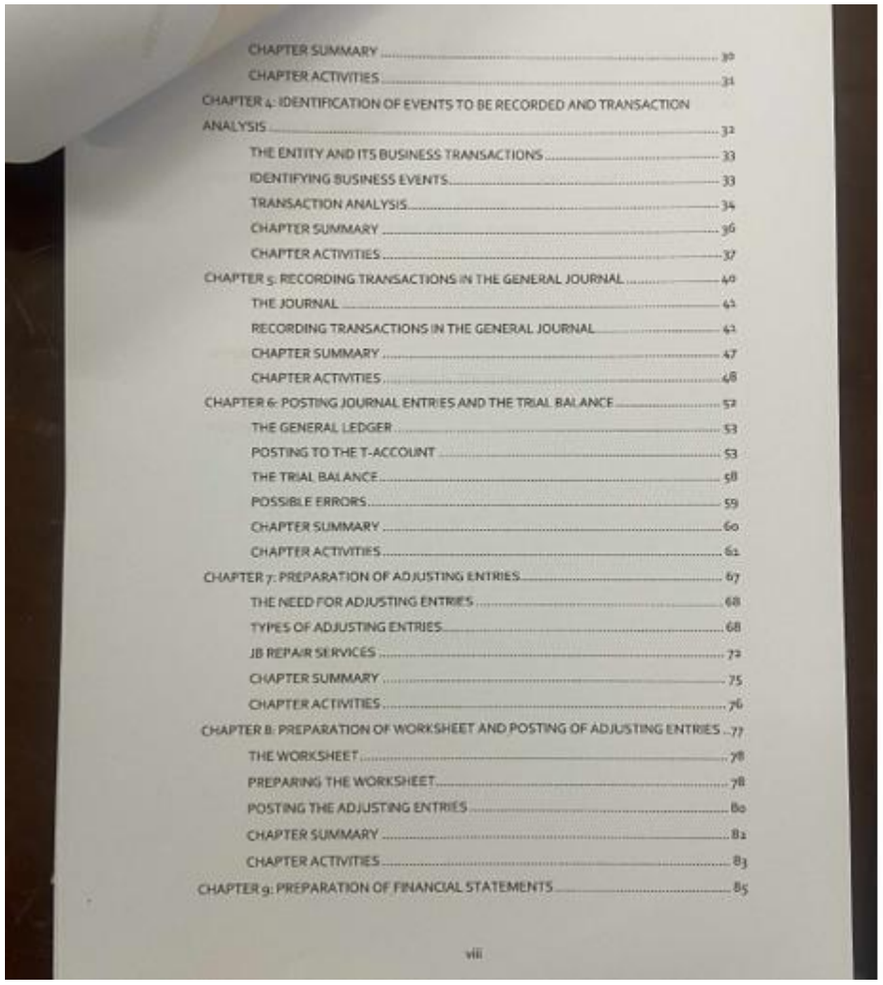


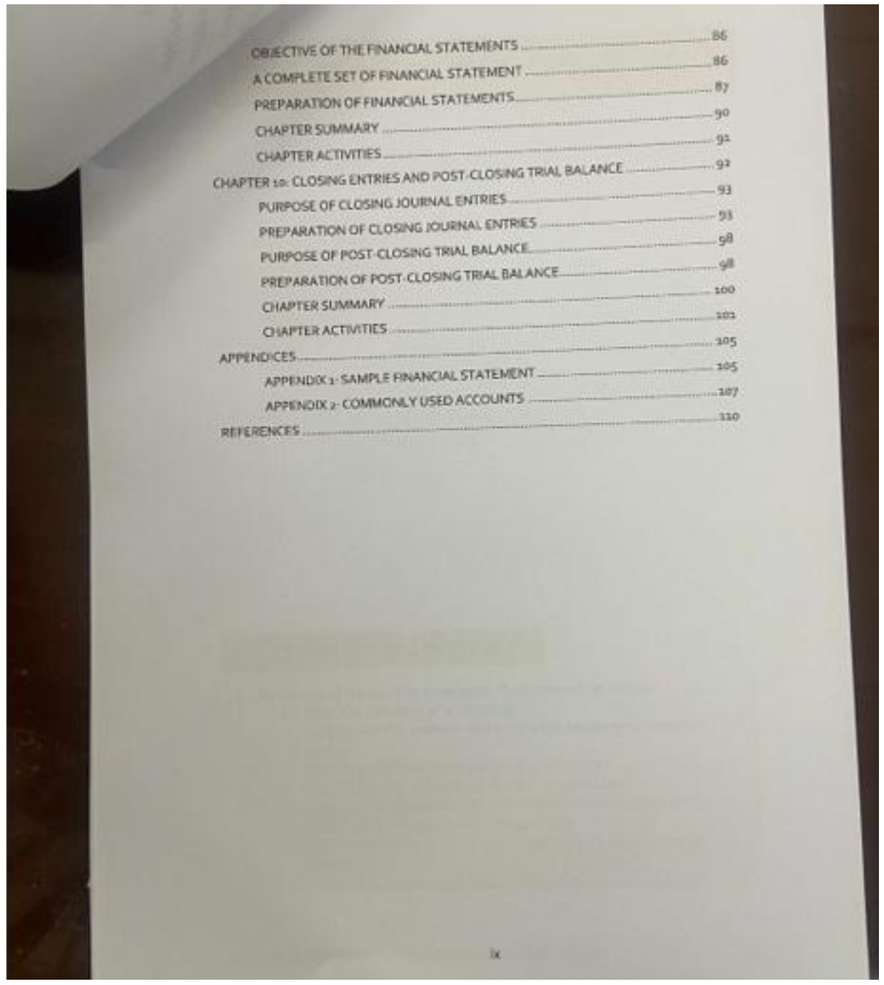
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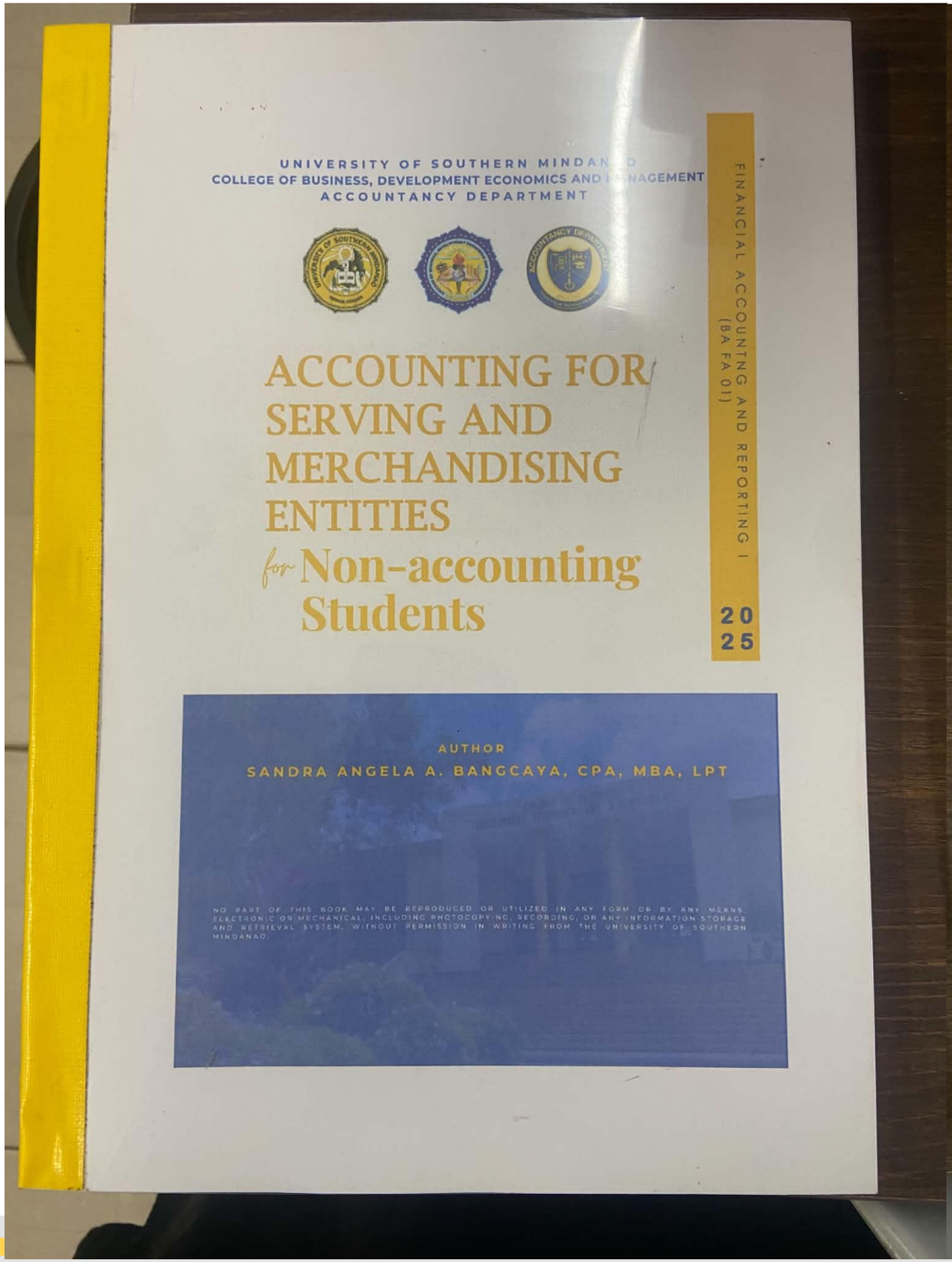
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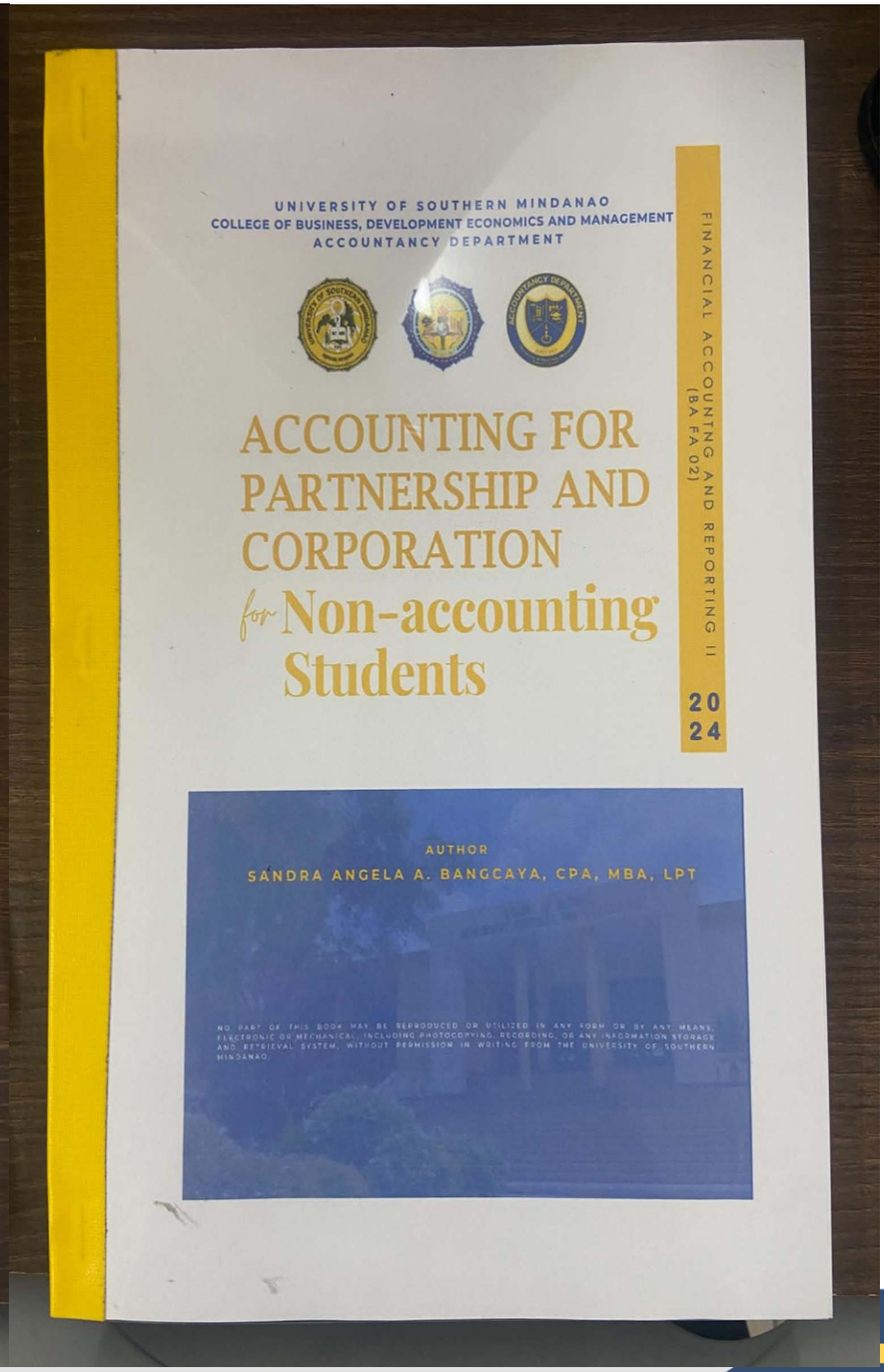


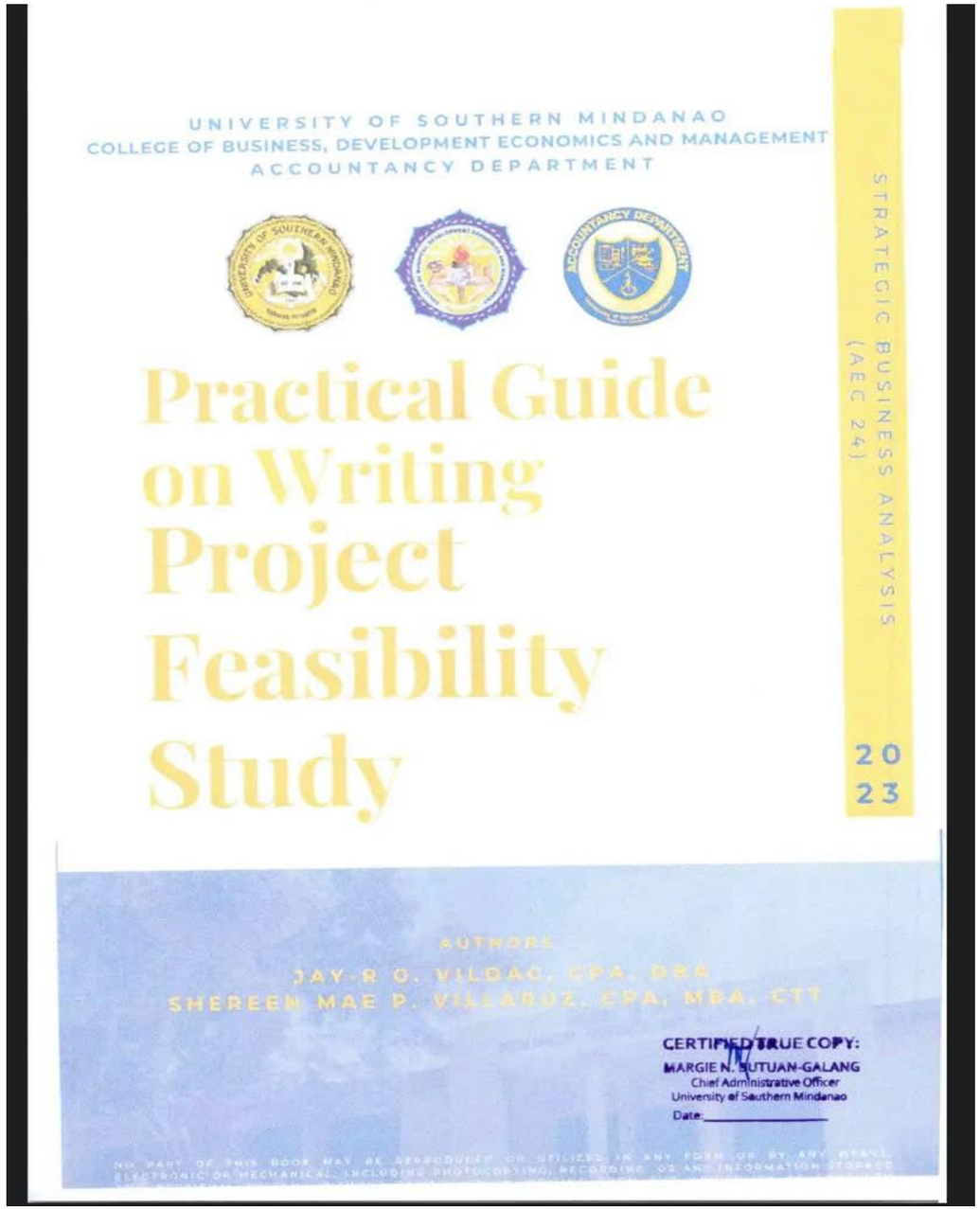
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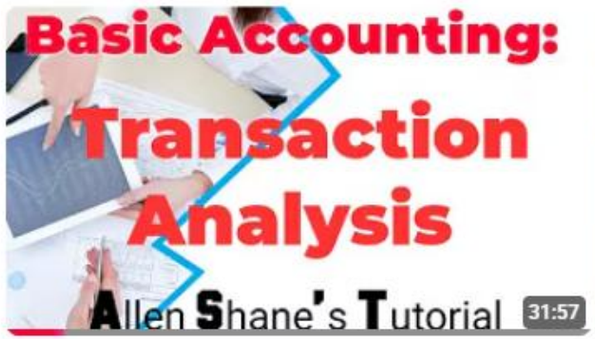
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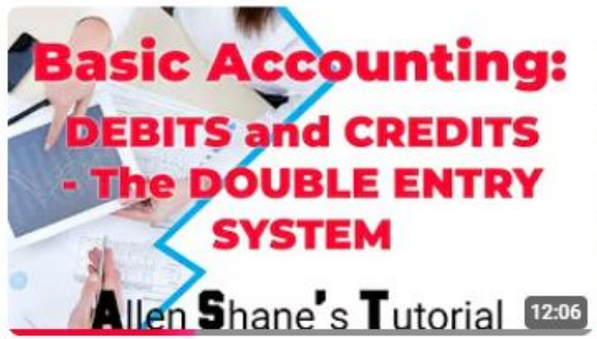
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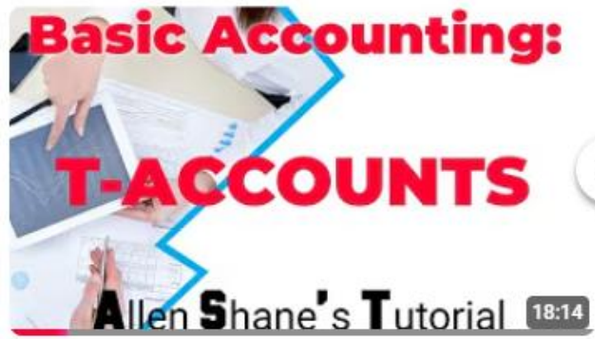
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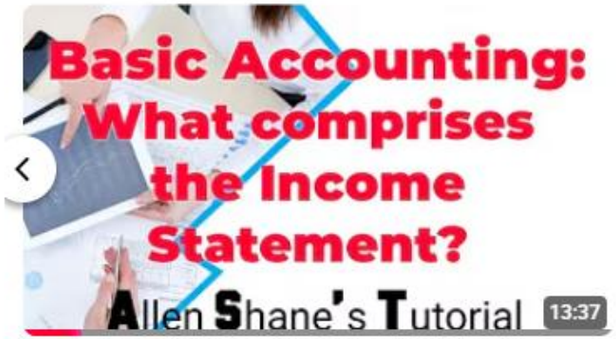
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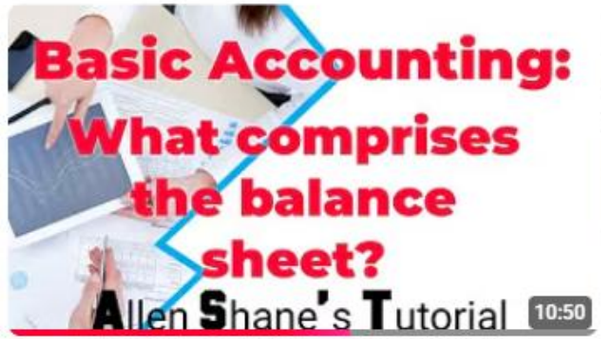
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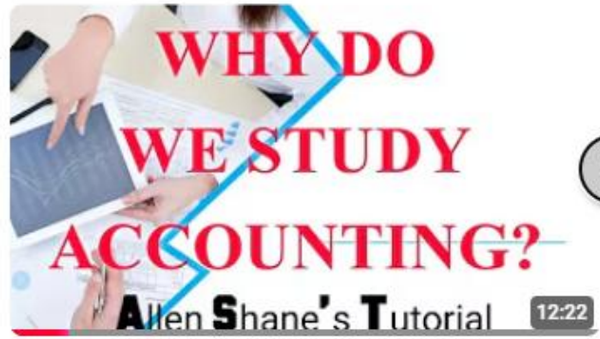
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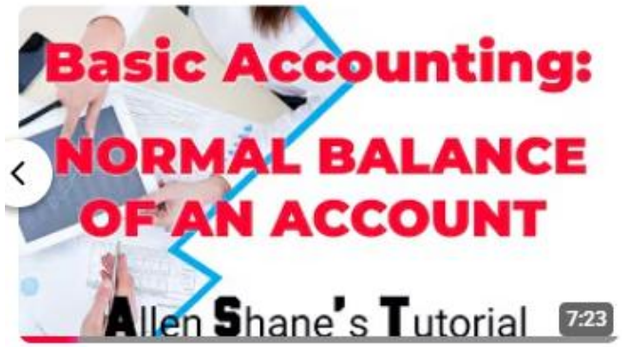
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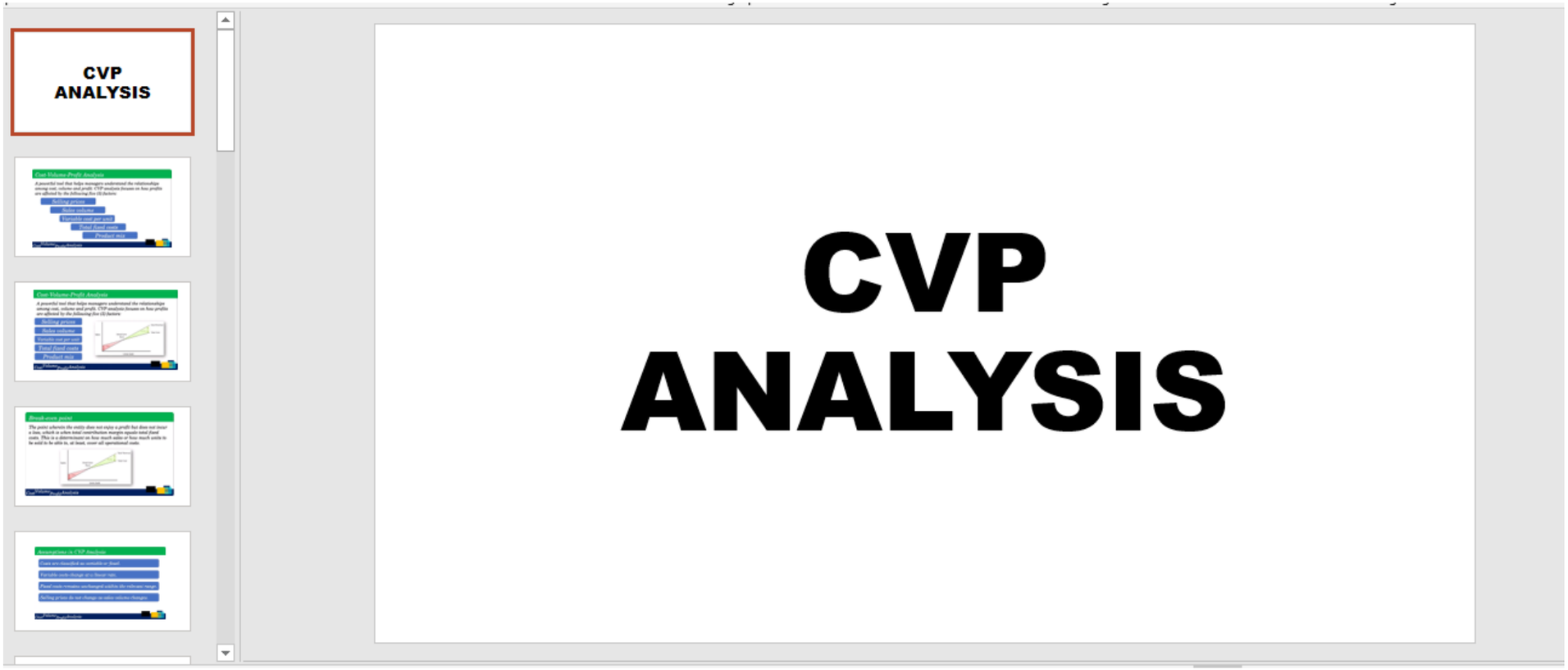
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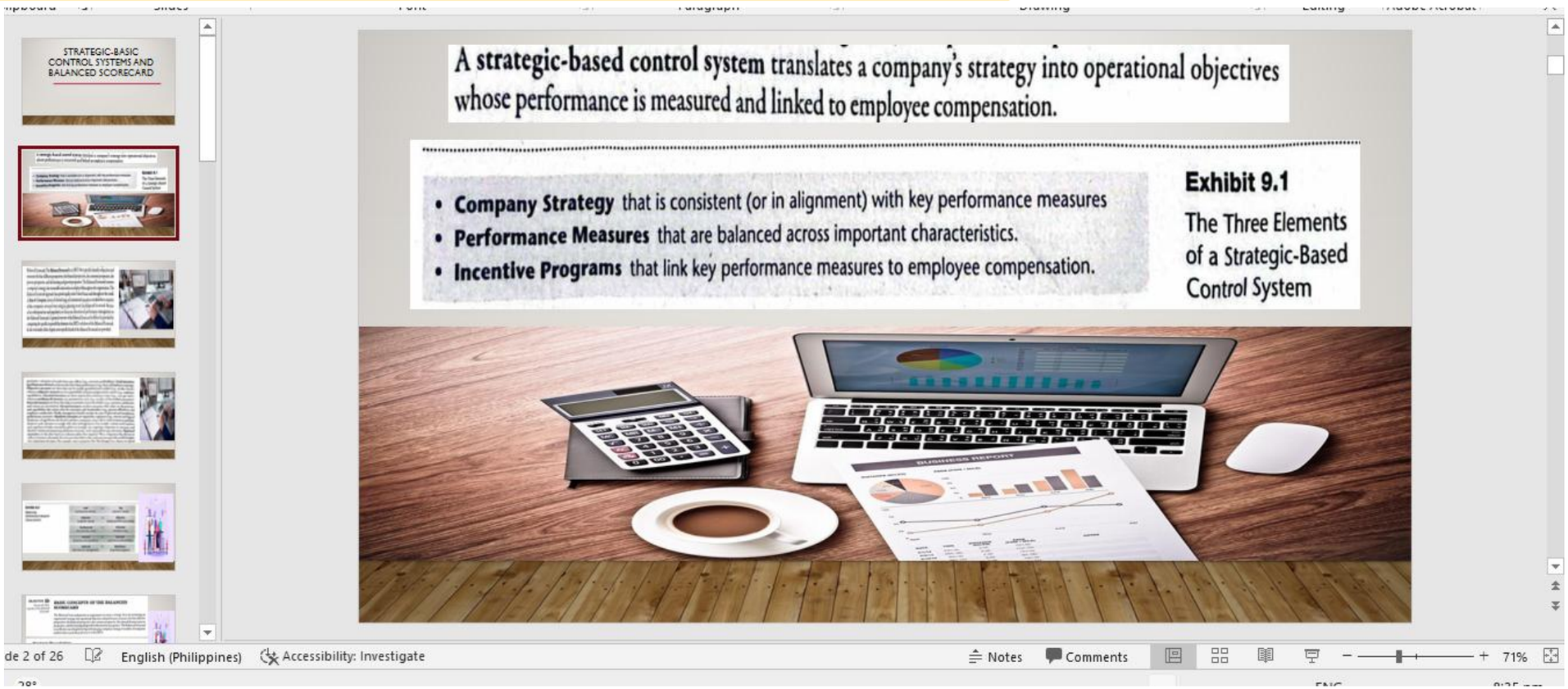


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STRATEGIC-BASIC CONTROL SYSTEMS AND BALANCED SCORECARD
A strategic-based control system translates a company's strategy into operational objectives whose performance is measured and linked to employee compensation.
• Company Strategy that is consistent (or in alignment) with key performance measures
• Performance Measures that are balanced across important characteristics.
• Incentive Programs that link key performance measures to employee compensation.
Exhibit 9.1
The Three Elements of a Strategic-Based Control System
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