AREA II

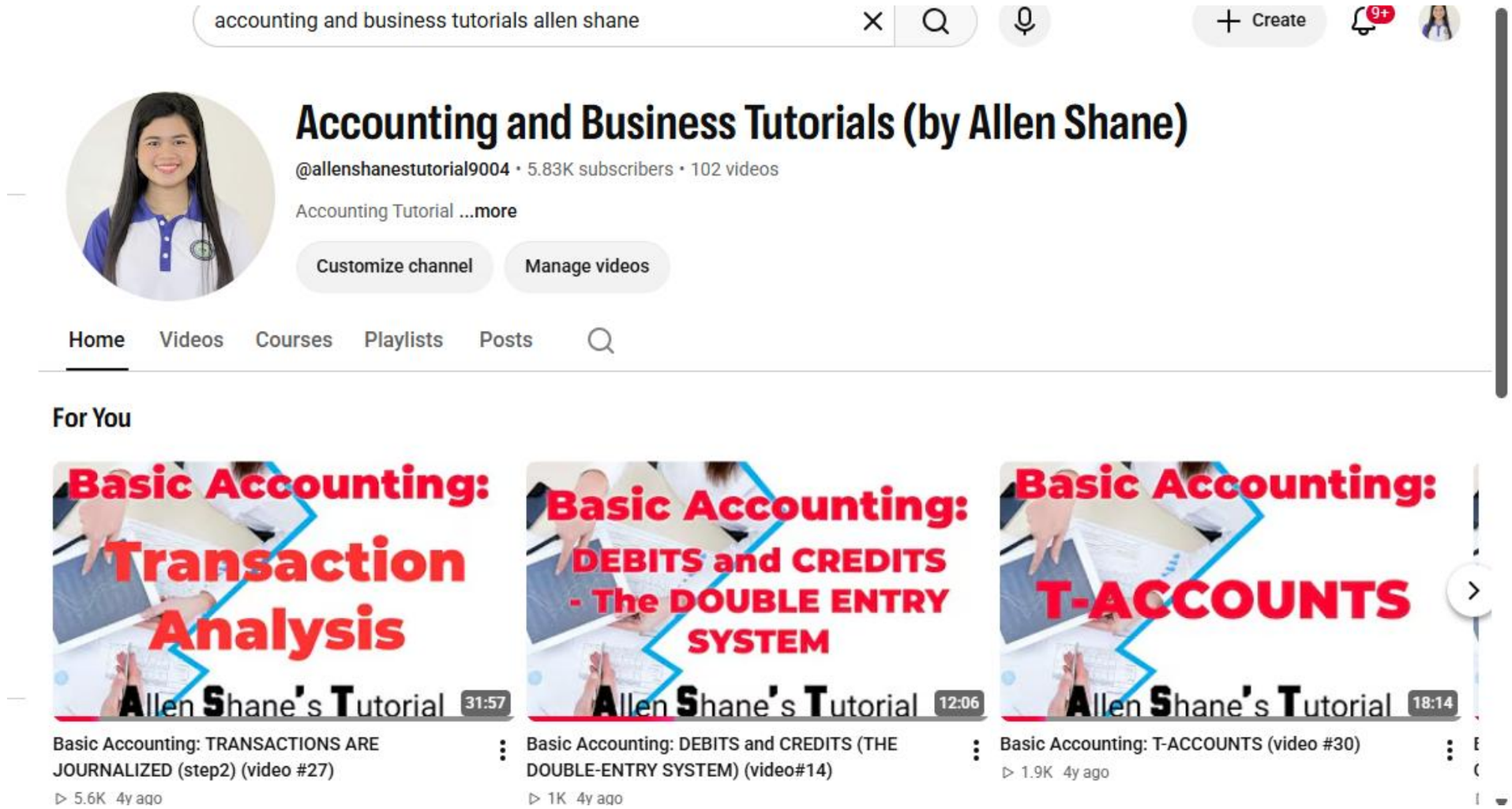
FACULTY

PARAMETER F:

PROFESSIONAL AND SCHOLARLY WORKS

I.9

I.9 utilizes ICT resources and other resources in the enhancement of the teaching-learning process





Accounting and Business Tutorials (by Allen Shane)

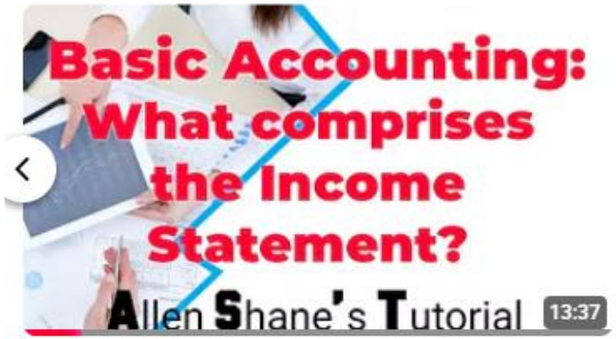
@allenshanestutorial9004 • 5.83K subscribers • 102 videos

Accounting Tutorial ...more

Customize channel Manage videos

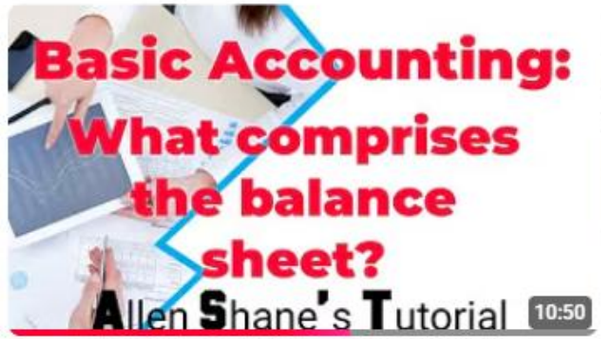
Home Videos Courses Playlists Posts

For You



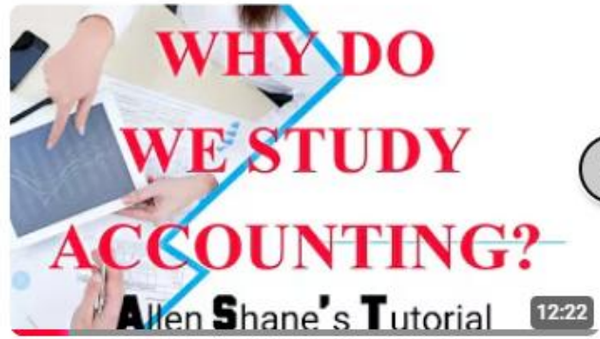
Basic Accounting: WHAT COMPRISES the INCOME STATEMENT? (video #11)

▷ 802 4y ago



Basic Accounting: WHAT COMPRISES BALANCE SHEET? (video #8)

▷ 1K 4y ago



WHY DO WE STUDY ACCOUNTING?

▷ 3.3K 4y ago



Accounting and Business Tutorials (by Allen Shane)

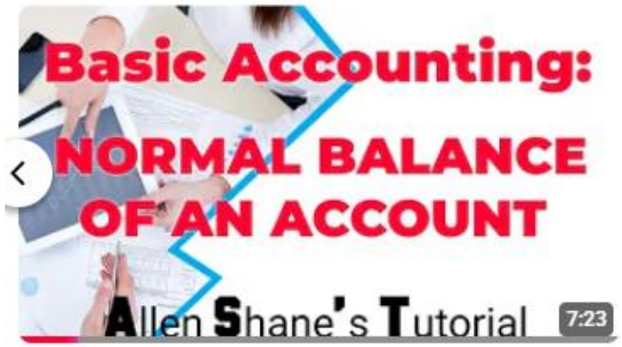
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For You



Basic Accounting: NORMAL BALANCE OF AN ACCOUNT (video #15)

▷ 3.2K 4y ago



Basic Accounting: LOCATING ERRORS (video #32)

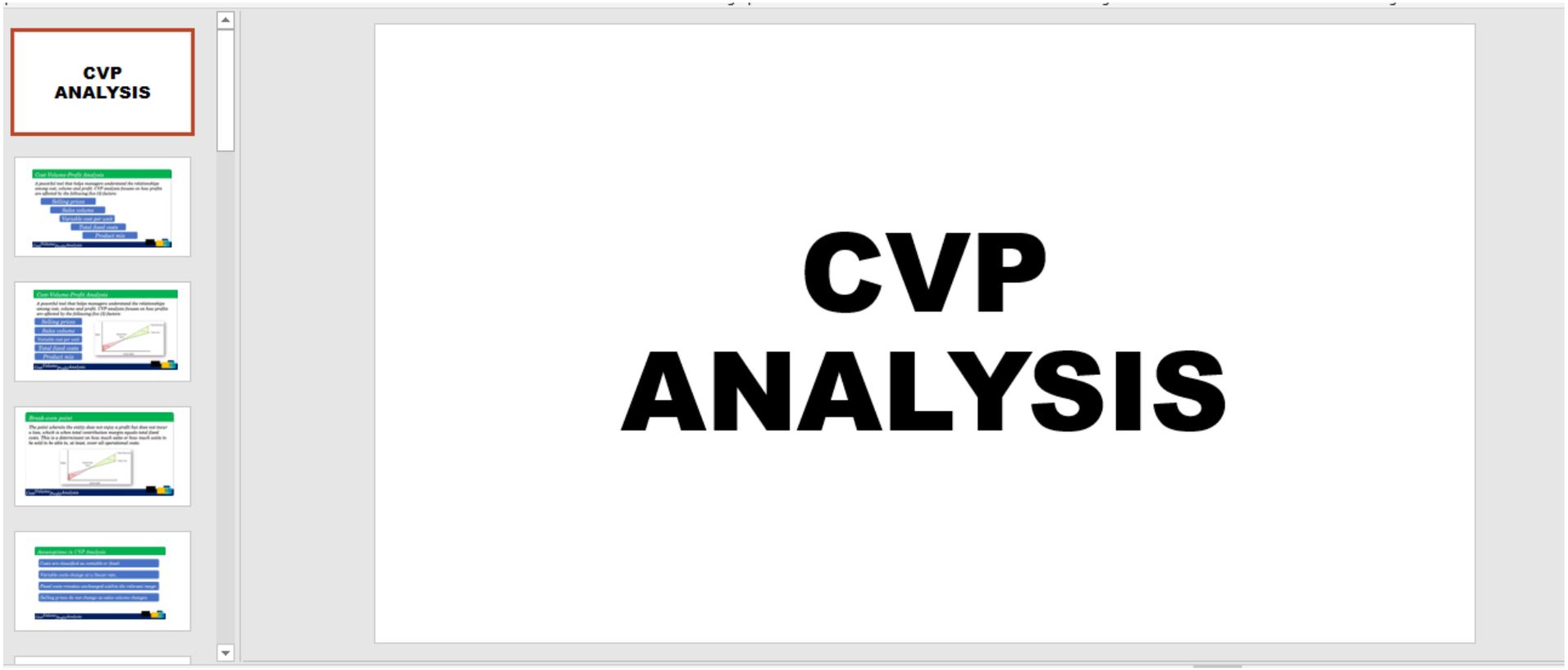
▷ 1.5K 4y ago

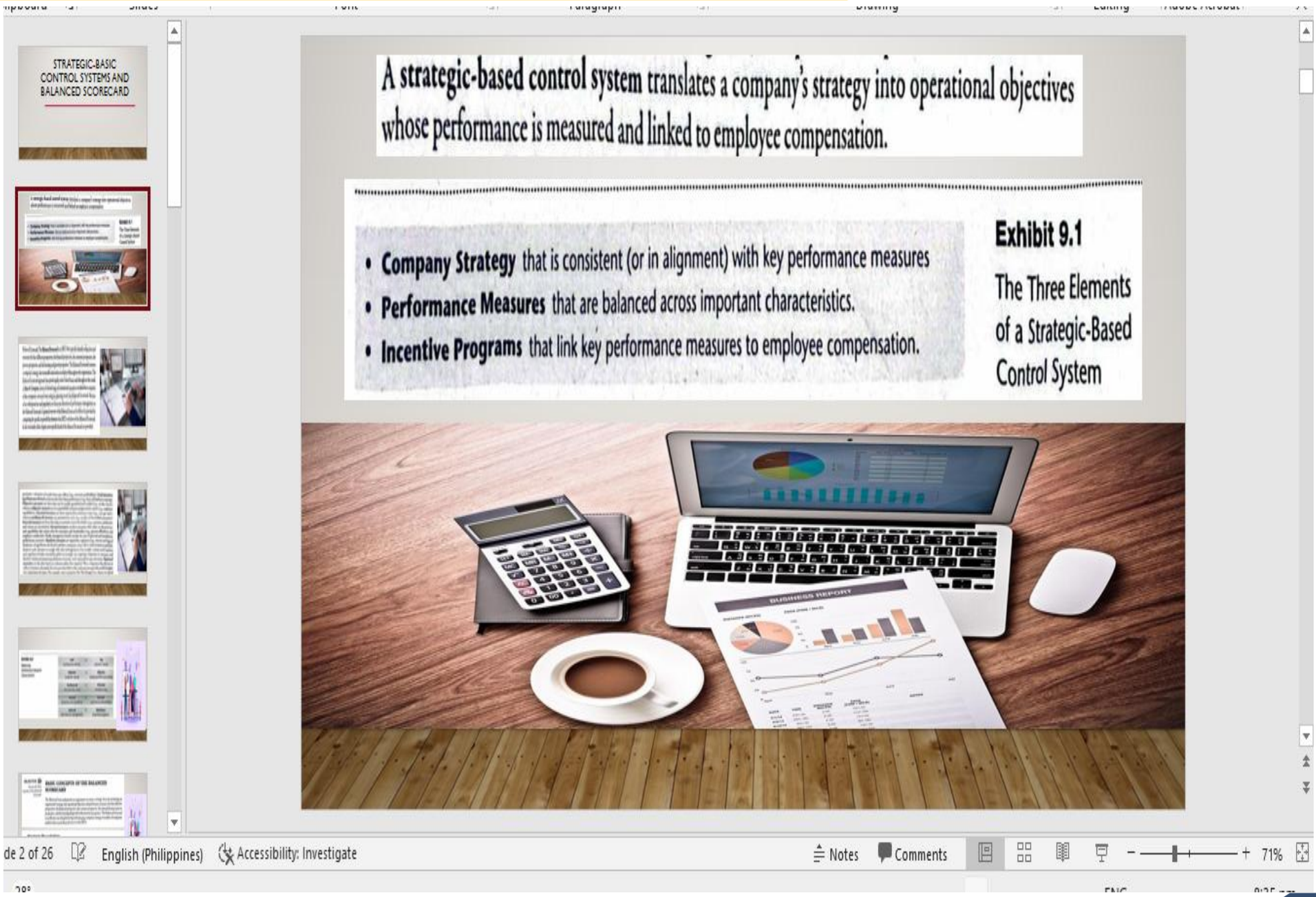


Basic Accounting: BRANCHES OF ACCOUNTING (video #3)

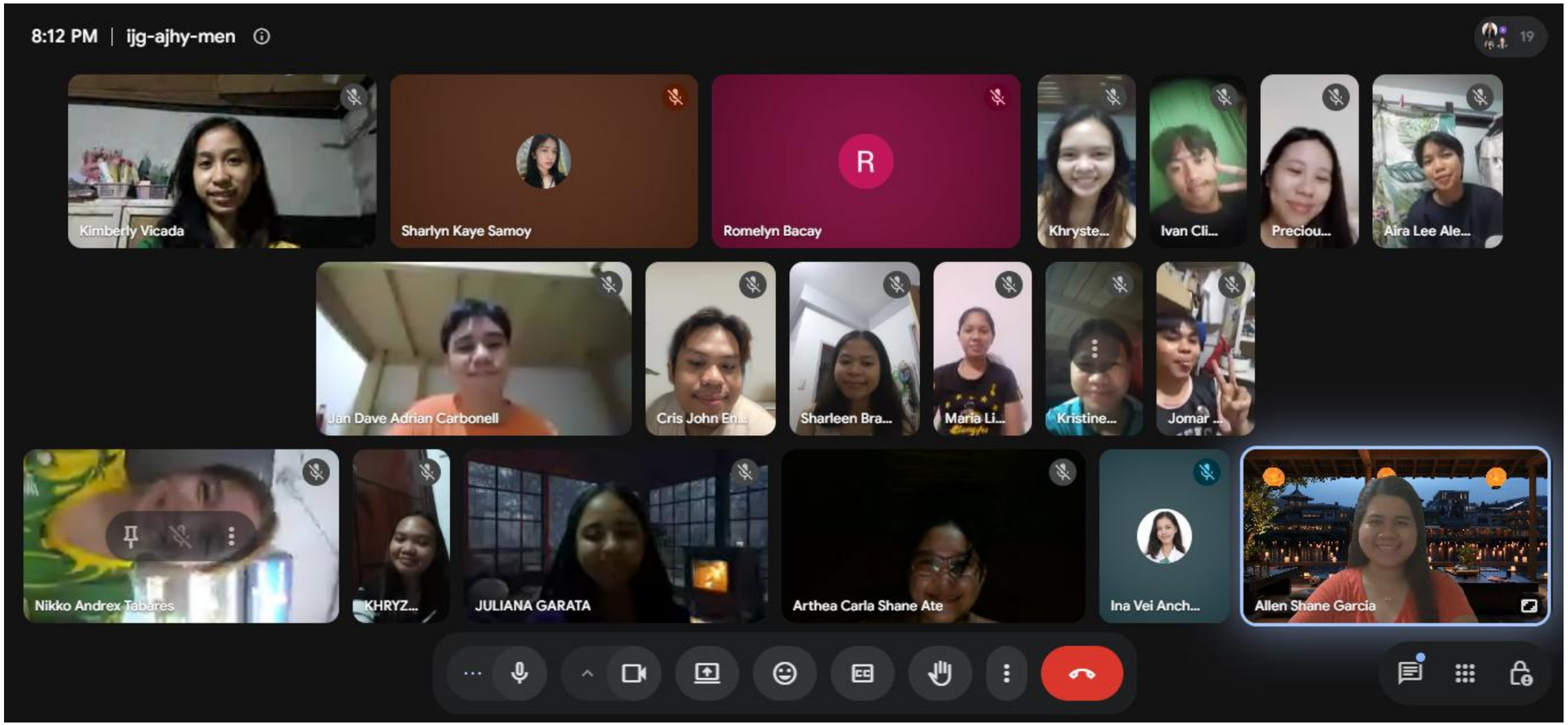
▷ 2.1K 4y ago

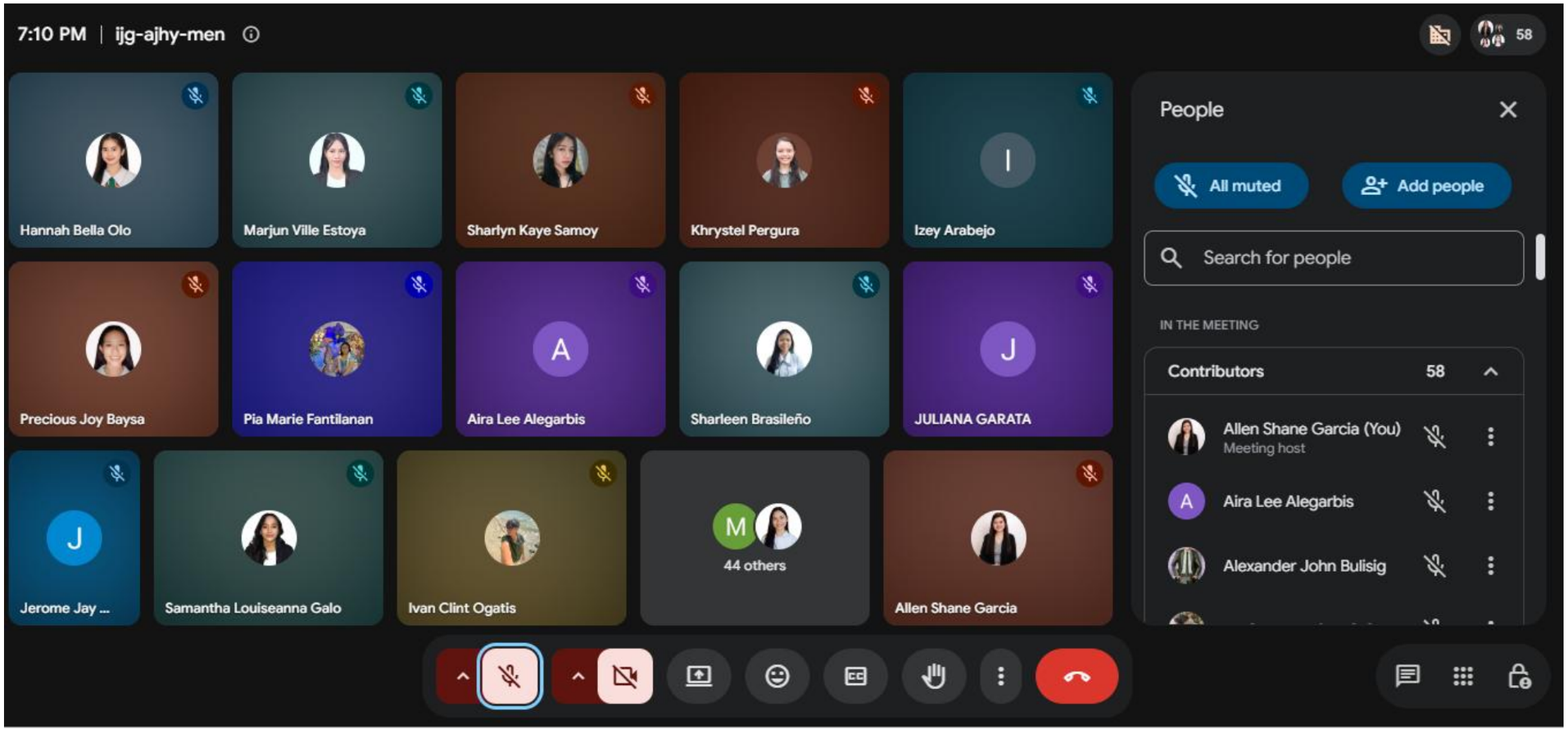

1
BUDGETING FOR PLANNING AND CONTROL
2
3
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5
6
BUDGETING FOR
PLANNING AND
CONTROL

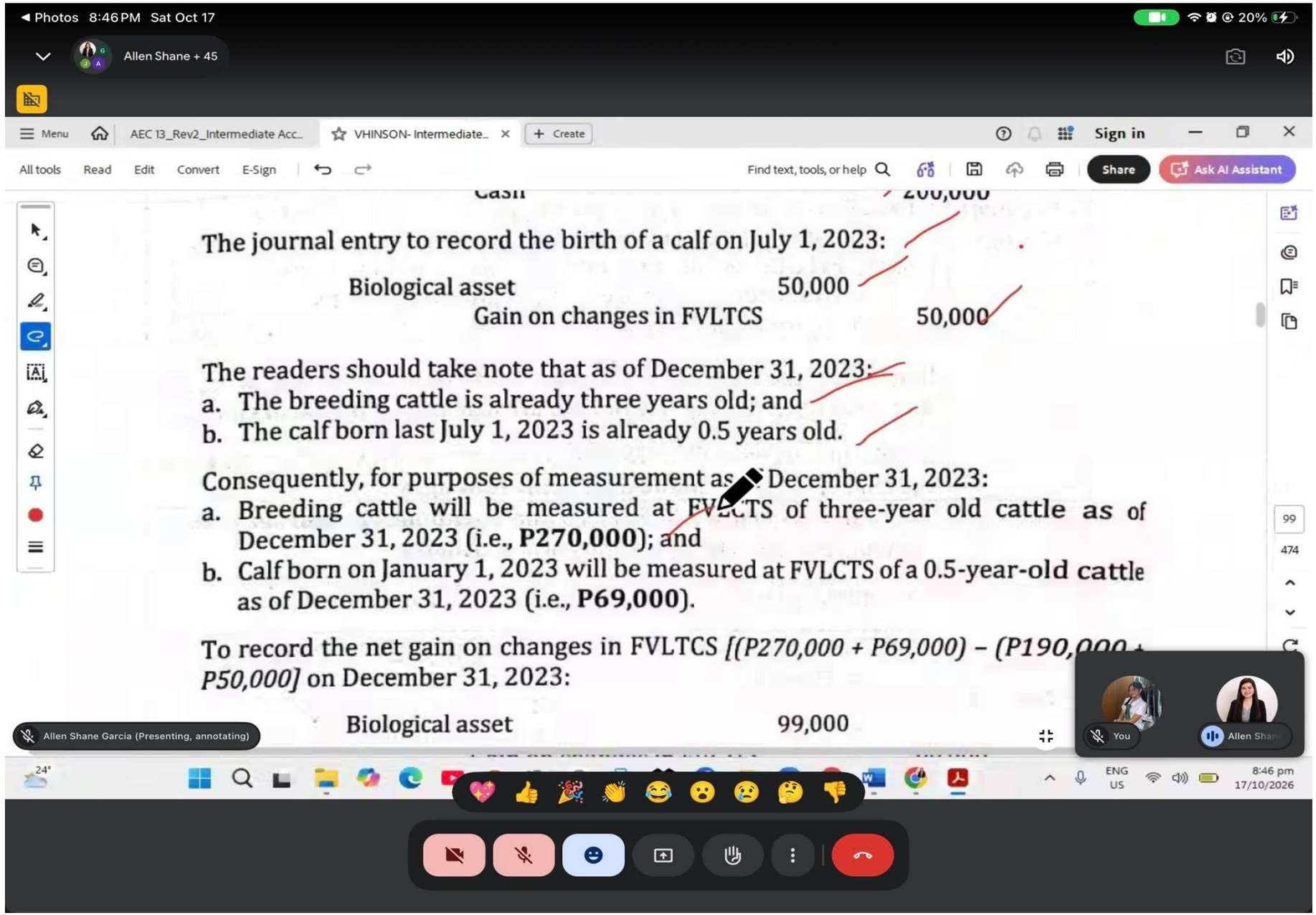

CVP
ANALYSIS
CVP
ANALYSIS

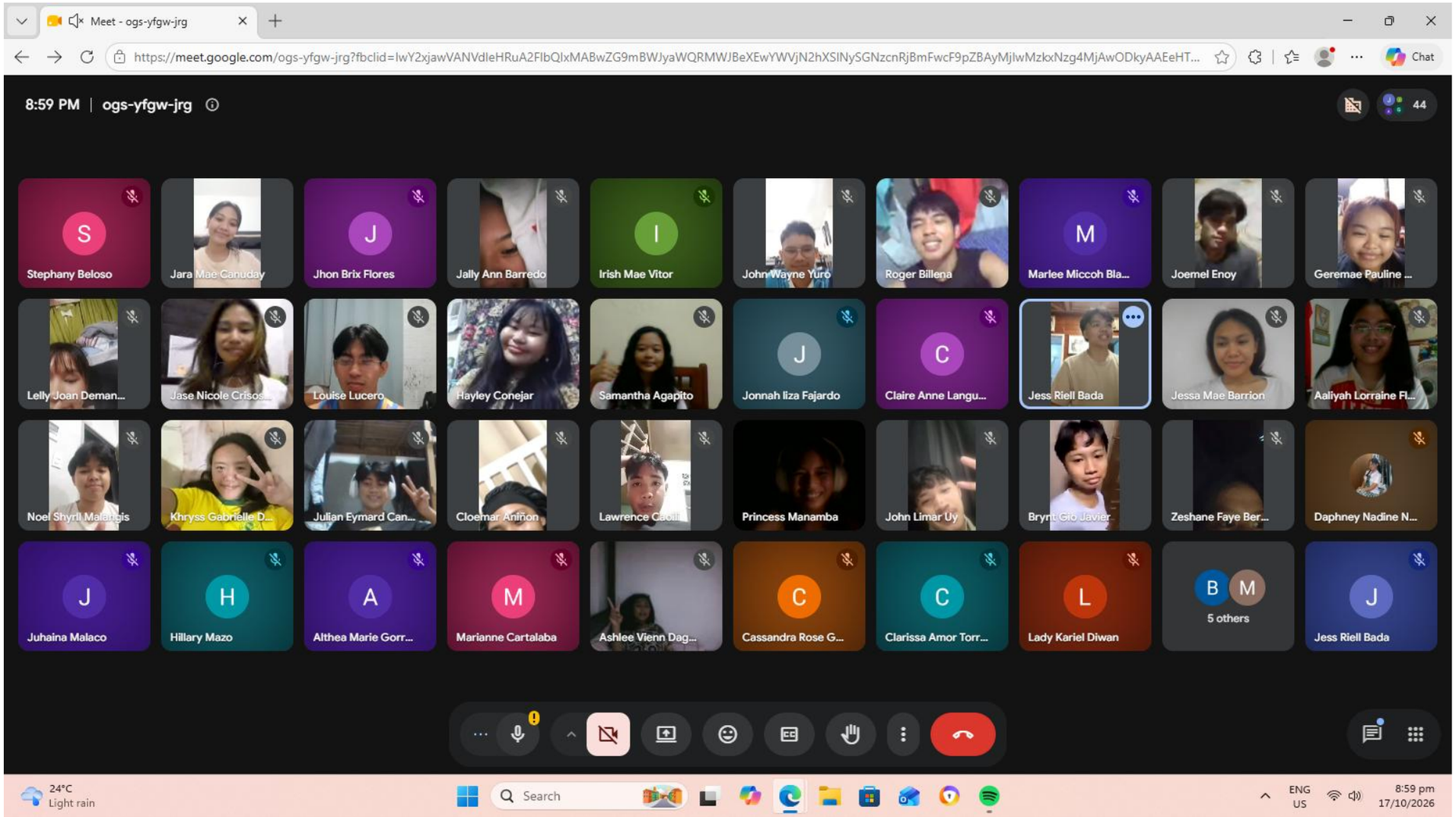

STRATEGIC-BASIC CONTROL SYSTEMS AND BALANCED SCORECARD
A strategic-based control system translates a company's strategy into operational objectives whose performance is measured and linked to employee compensation.
• Company Strategy that is consistent (or in alignment) with key performance measures
• 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
BUSINESS REPORT
de 2 of 26
English (Philippines)
Accessibility: Investigate
Notes
Comments
71%


8:10 PM | ijg-ajhy-men
62
Ritchel Limbaga
Scinachem Rael Baylon
Bryan Dayag
Jerome Jay ...
Khryste...
Ivan Cli...
Preciou...
Hazel Tampipi
Charisse Mae Duremdes
Maria Li...
Sharleen Bra...
Margaret Beldad
Marjun Ville Estoya
Samantha Louiseanna G...
Samantha Dianne Daqui...
Pia Marie Fantilanan
Hannah ...
Celene ...
Izey Arabejo
A
42 others
Allen Shane Garcia
More options


8:12 PM | ijg-ajhy-men
19
Kimberly Vicada
Sharlyn Kaye Samoy
R
Romelyn Bacay
Khryste...
Ivan Cli...
Preciou...
Aira Lee Ale...
Jan Dave Adrian Carbonell
Cris John En...
Sharleen Bra...
Maria Li...
Kristine...
Jomar ...
Nikko Andrex Tabares
KHRYZ...
JULIANA GARATA
Arthea Carla Shane Ate
Ina Vei Anch...
Allen Shane Garcia


7:10 PM | ijg-ajhy-men
58
Hannah Bella Olo
Marjun Ville Estoya
Sharlyn Kaye Samoy
Khrystel Pergura
I
Izey Arabejo
Precious Joy Baysa
Pia Marie Fantilanan
A
Aira Lee Alegarbis
Sharleen Brasileño
J
JULIANA GARATA
J
Jerome Jay ...
Samantha Louiseanna Galo
Ivan Clint Ogatis
M
44 others
Allen Shane Garcia
People
All muted
Add people
Search for people
IN THE MEETING
Contributors
58
Allen Shane Garcia (You)
Meeting host
A
Aira Lee Alegarbis
Alexander John Bulisig


Photos 8:46 PM Sat Oct 17
20%
Allen Shane + 45
Menu
AEC 13_Rev2_Intermediate Acc...
VHINSON- Intermediate...
Create
Sign in
All tools
Read
Edit
Convert
E-Sign
Find text, tools, or help
Share
Ask AI Assistant
Cash 200,000
The journal entry to record the birth of a calf on July 1, 2023:
Biological asset 50,000
Gain on changes in FVLTCS 50,000
The readers should take note that as of December 31, 2023:
a. The breeding cattle is already three years old; and
b. The calf born last July 1, 2023 is already 0.5 years old.
Consequently, for purposes of measurement as of December 31, 2023:
a. Breeding cattle will be measured at FVLCTS of three-year old cattle as of December 31, 2023 (i.e., P270,000); and
b. Calf born on January 1, 2023 will be measured at FVLCTS of a 0.5-year-old cattle as of December 31, 2023 (i.e., P69,000).
To record the net gain on changes in FVLTCS [(P270,000 + P69,000) – (P190,000 + P50,000] on December 31, 2023:
Biological asset 99,000
99
474
Allen Shane Garcia (Presenting, annotating)
You
Allen Shane
24°
ENG
US
8:46 pm
17/10/2026


Meet - ogs-yfgw-jrg
https://meet.google.com/ogs-yfgw-jrg?fbclid=IwY2xjawVANVdleHRuA2FlbQIxMABwZG9mBWJyaWQRMWJBeXEwYWVjN2hXSlNySGNzcnRjBmFwcF9pZBAyMjIwMzkxNzg4MjAwODkyAAEeHT...
Chat
8:59 PM | ogs-yfgw-jrg
44
Stephany Beloso
Jara Mae Canuday
Jhon Brix Flores
Jally Ann Barredo
Irish Mae Vitor
John Wayne Yuro
Roger Billena
Marlee Miccoh Bla...
Joemel Enoy
Geremae Pauline ...
Lelly Joan Deman...
Jase Nicole Crisos...
Louise Lucero
Hayley Conejar
Samantha Agapito
Jonnah liza Fajardo
Claire Anne Langu...
Jess Riell Bada
Jessa Mae Barrion
Aaliyah Lorraine Fl...
Noel Shyrll Malangis
Khryss Gabrielle D...
Julian Eymard Can...
Cloemar Aniñon
Lawrence Cabil...
Princess Manamba
John Limar Uy
Brynt Gio Javier
Zeshane Faye Ber...
Daphney Nadine N...
Juhaina Malaco
Hillary Mazo
Althea Marie Gorr...
Marianne Cartalaba
Ashlee Vienn Dag...
Cassandra Rose G...
Clarissa Amor Torr...
Lady Kariel Diwan
5 others
Jess Riell Bada
24°C
Light rain
Search
ENG
US
8:59 pm
17/10/2026

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.: N/A
Address	KABACAN, COTABATO		

Particulars	Responsibility Center	MFO/PAP	Amount
Payment for faculty publication incentives as per supporting paper hereto attached...		Php	~~869,771.43~~ ~~814,596.43~~
Erwin A. Mallo 20%			
Fredelino A. Gafleto 20%			
Maricel G. Dayaday 25%			
Jan Clyden Tenorio 15%			
Mark Al-Jamie J. Muttulani 20%			
Jurhamid C. Imlan 25%			
Tito Jun T. Tidula 20%			
Rashi G. Cabantug 20%			
Marilyn P. Calub 25%			
Cherie C. Mangaoang 25%			
Florence Roy P. Salvaña 25%			
Bryan Lloyd P. Breiña 25%			
Cromwel M. Jumao-as 20%			
Rowell P. Nisafan 20%			
Asraf Lidasan			
Bona Abigail H. Husain 20%			
Kier Dela Cruz			
Jay-R G. Vildoc 20%			
Angelo R. Agduma 25%			
Kristin C. Tanalgo 25%			
Lothy F. Casim 25%			
Janine C. Edradan 25%			
		TOTAL AMOUNT DUE	~~(138,754.11)~~ 144,504.11 ~~725,292.32~~ ~~735,192.32~~ ~~675,842.32~~

Amount in Words
~~SEVEN~~ ~~TWENTY~~ ~~EIGHT~~ ~~TWO~~ ~~NINETY~~
~~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. :		Bank Name & Account Number:	JEV No.
Signature :	Date :	Printed Name:	Date

Official Receipt No. & Date/Other Documents

USM-SYS-F33-Rev.1.2020.03.02

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Tel. No. 63 (64) 572-2500

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."

USM-SYS-F70-Rev.2.2023.12.29

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

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
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

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

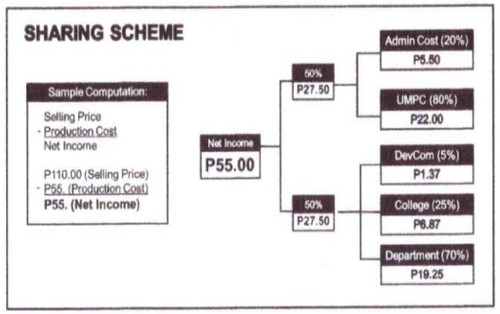
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Kabacan, Cotabato

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Actual Shares based on Computer-Encoded/Entered Payments of Students by Subject, May to December 2023

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

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

Certified True and Correct:

Date:_____

WINNALYN V. GALLO
SUC Accountant

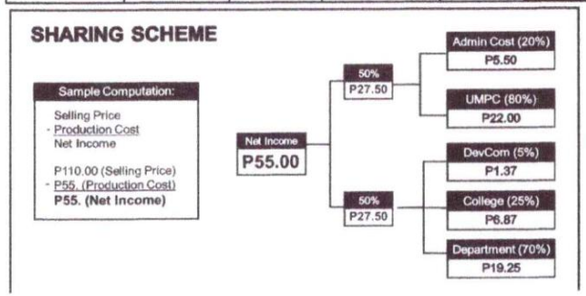
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						Admin Cost (20%)	UMPC (80%)	DevCom (5%)	College (25%)	Department (70%)
Econ 111	190	202	135	55	11,110.00	1,111.00	4,444.00	277.75	1,388.75	3,888.50
Econ 121 (o)	180	13	130	50	650.00	65.00	260.00	16.25	81.25	227.50
Econ 121 (n)	210	94	150	60	5,640.00	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

SHARING SCHEME



Prepared by :

CHERELEN C. ESCOJEDO
Staff

Noted :

ALLAN C. FACURIB
Manager

Certified True and Correct:

WINNALYN V. GALLO
SUC Accountant

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

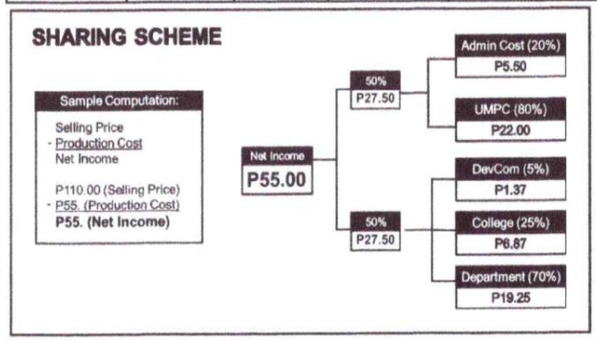
Republic of the Philippines
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Actual Shares based on Computer-Encoded/Entered Payments of Students by Subject, September - December 2024

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

SHARING SCHEME



Prepared by :

CHERELEN C. ESCOJEDO
Staff

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

Noted :

ALLAN C. FACURIB
Manager

Certified True and Correct:

WINNALYN V. GALLO
SUC Accountant

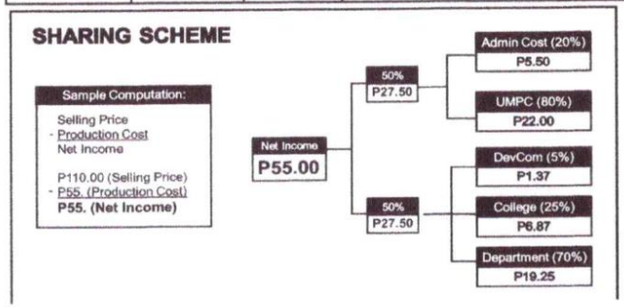
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Actual Shares based on Computer-Encoded/Entered Payments of Students by Subject, January to June 2025

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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Prepared by :

CHERELEN C. ESCOJEDO
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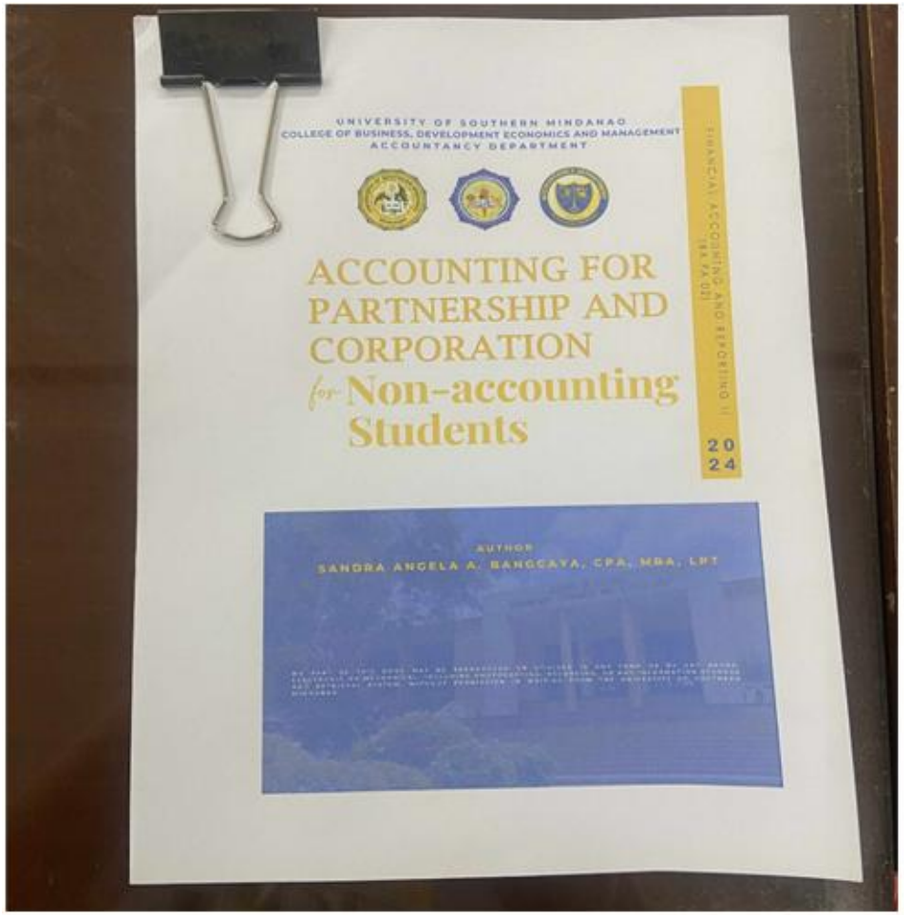
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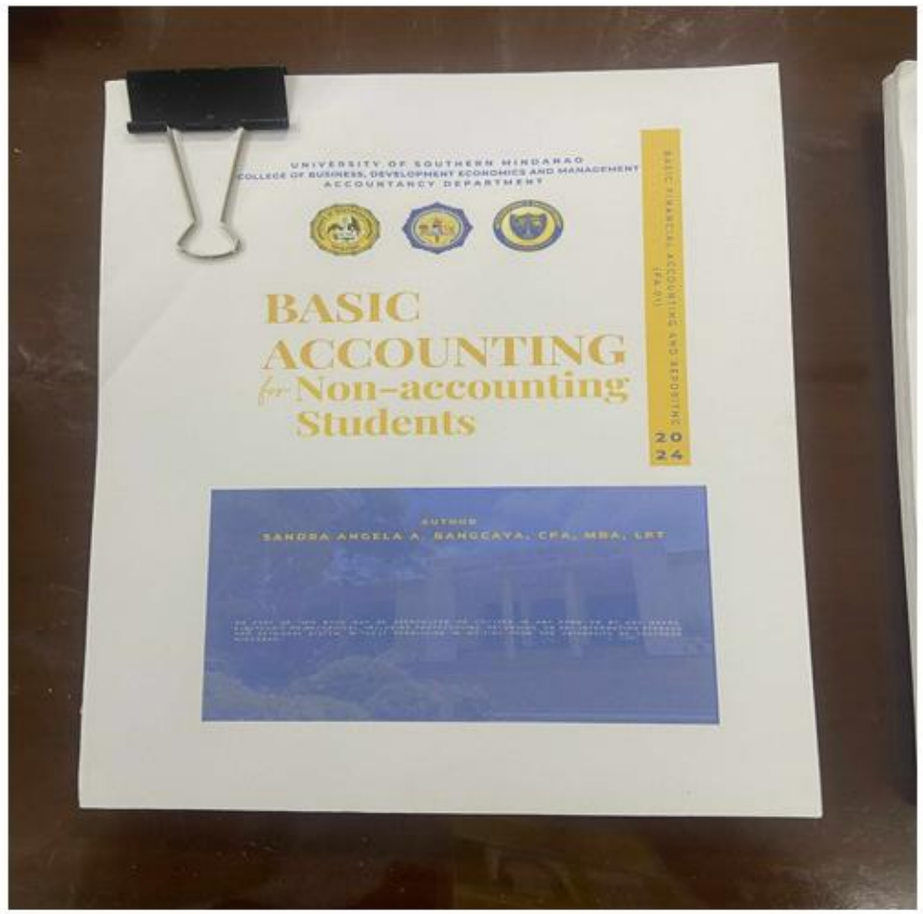
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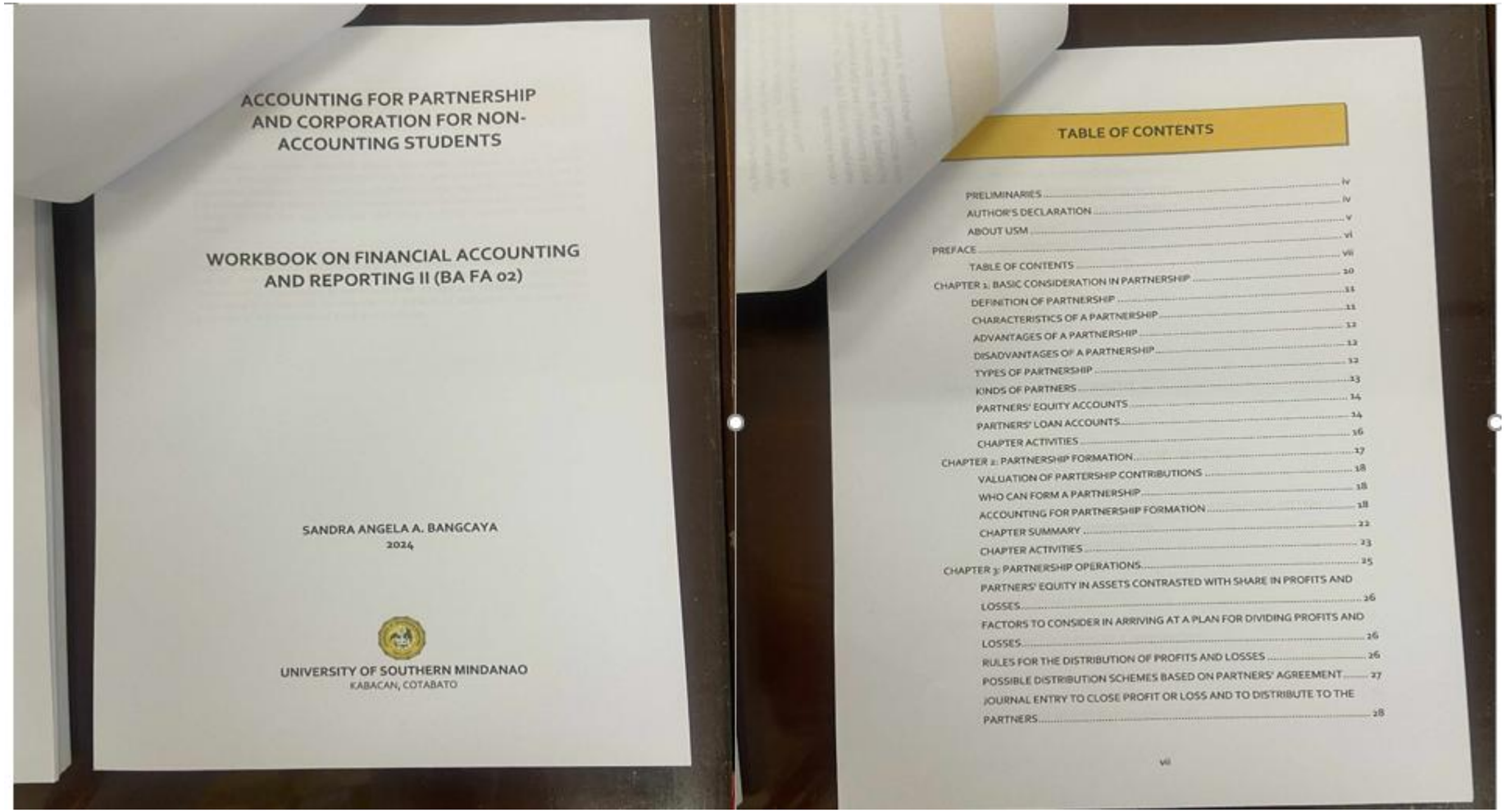
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WORKBOOK ON FINANCIAL ACCOUNTING AND REPORTING II (BA FA 02)

SANDRA ANGELA A. BANGCAYA
2024

UNIVERSITY OF SOUTHERN MINDANAO
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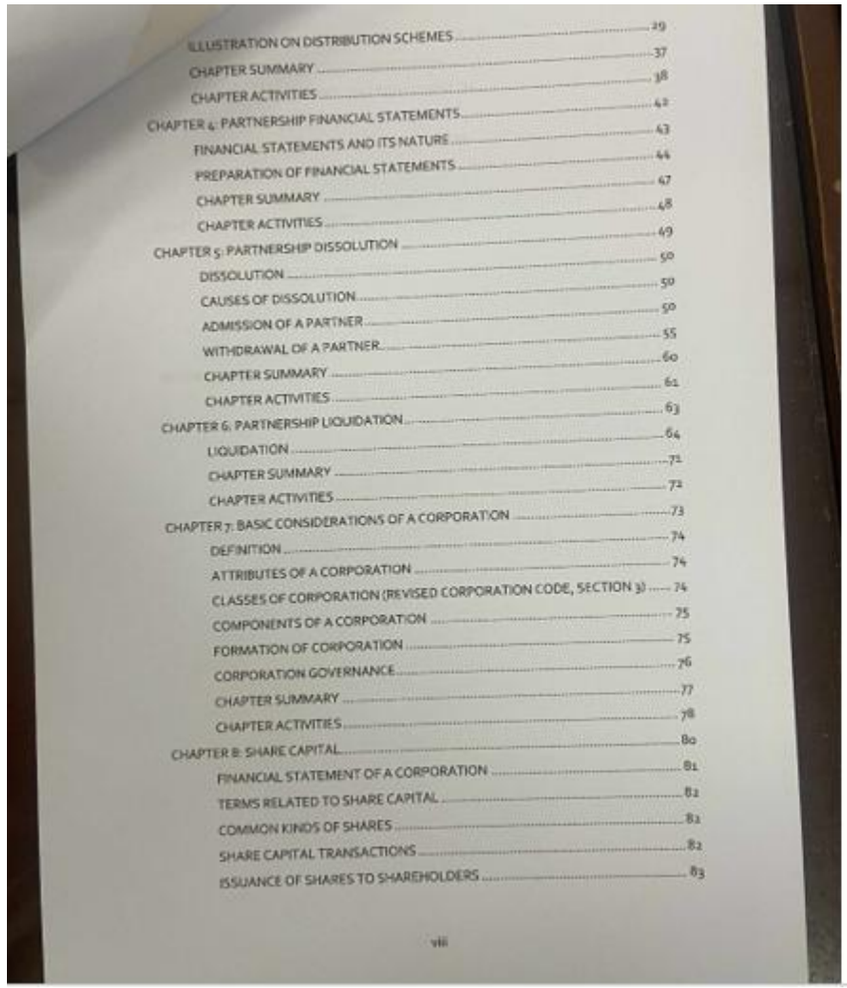
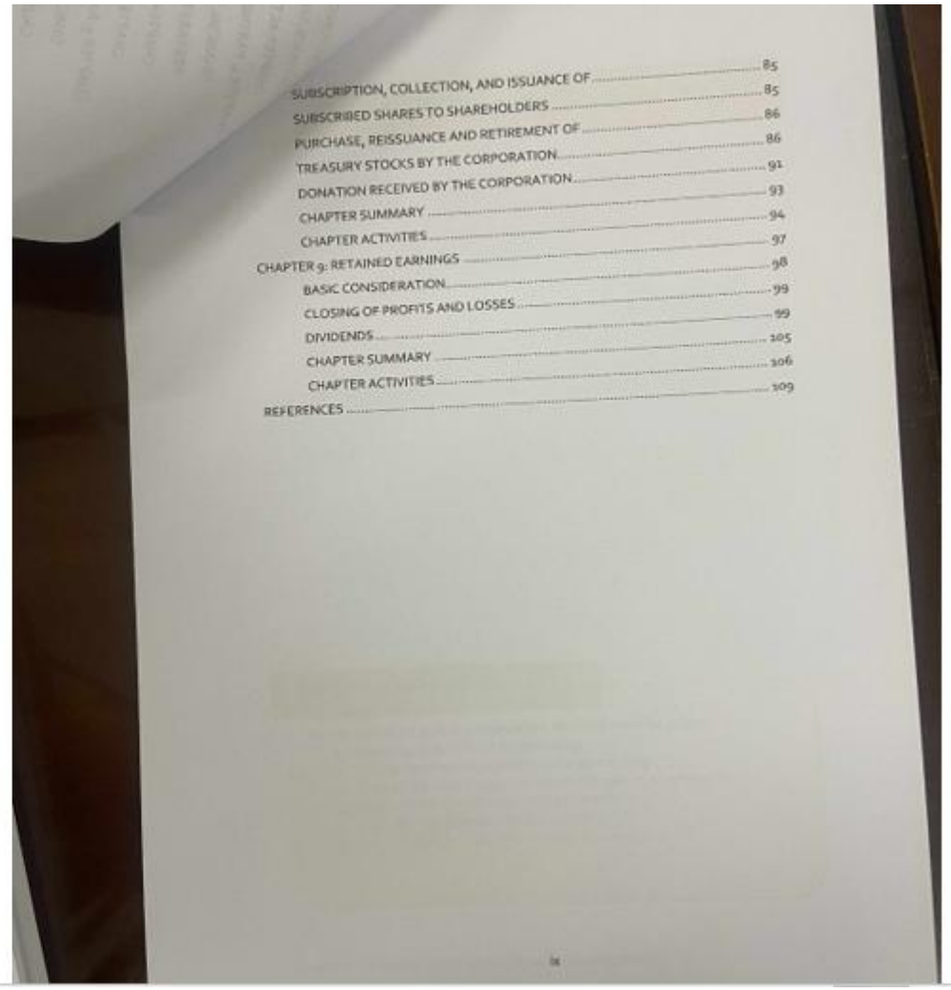
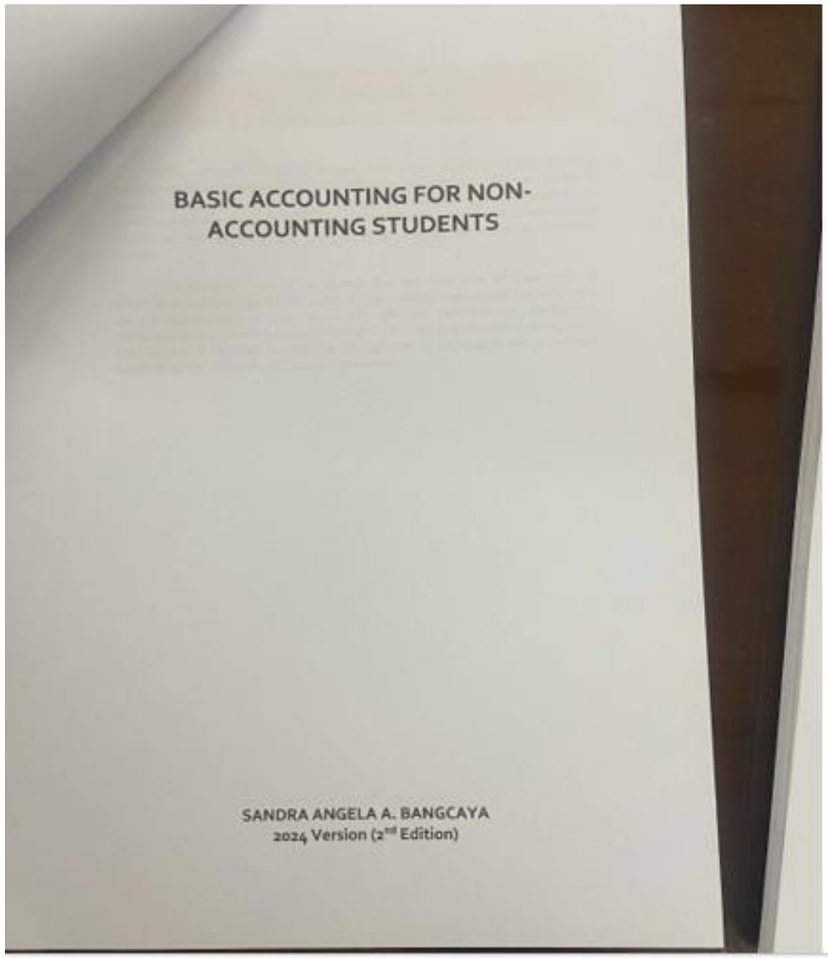


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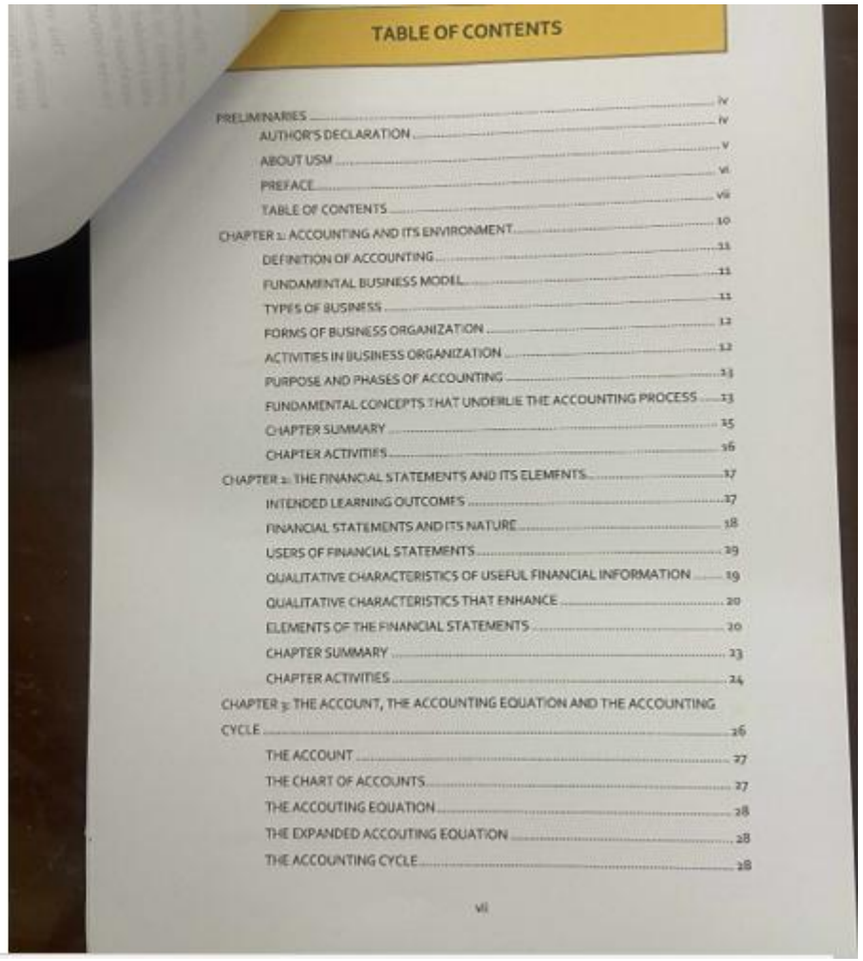
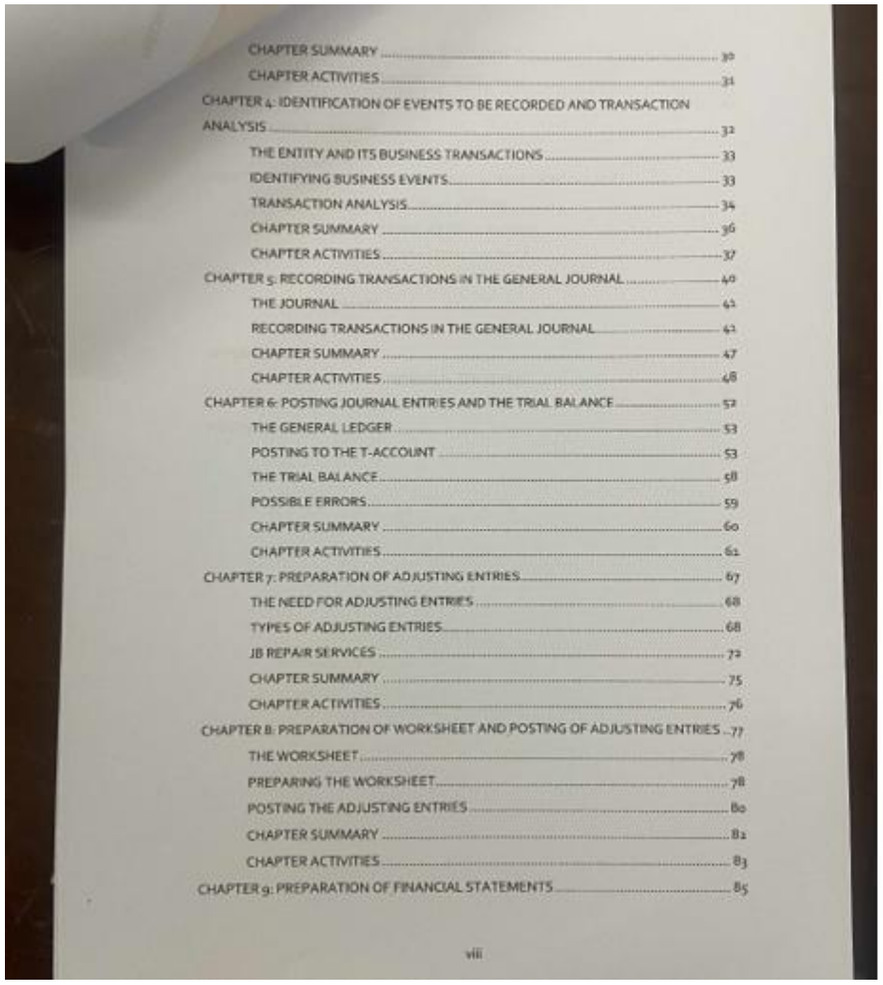


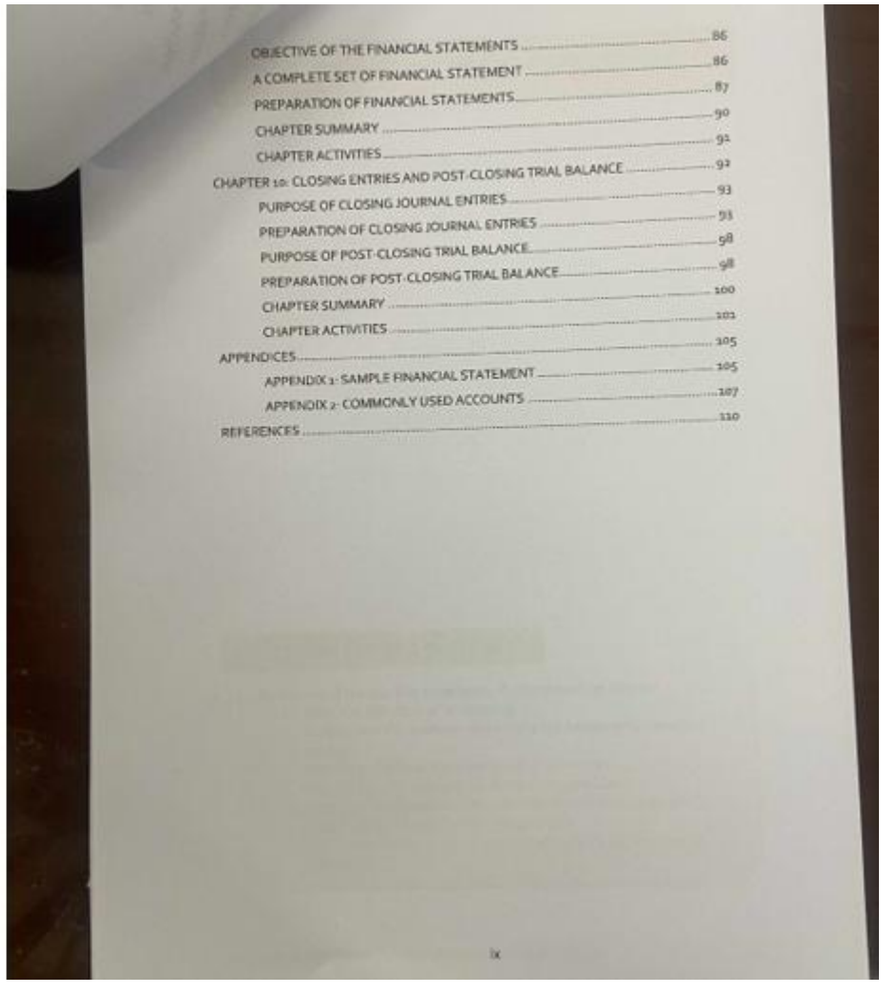
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