AREA II

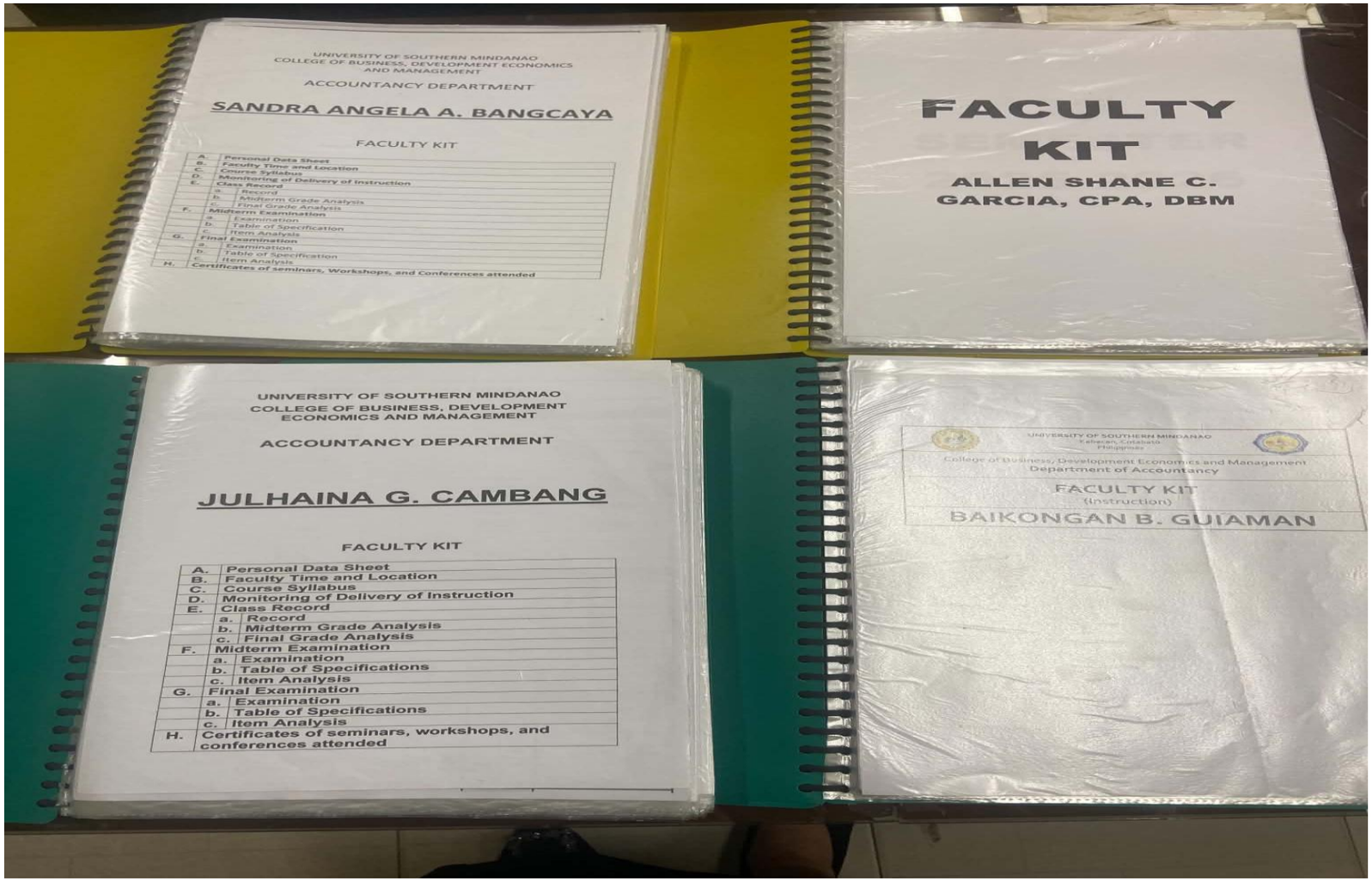
FACULTY

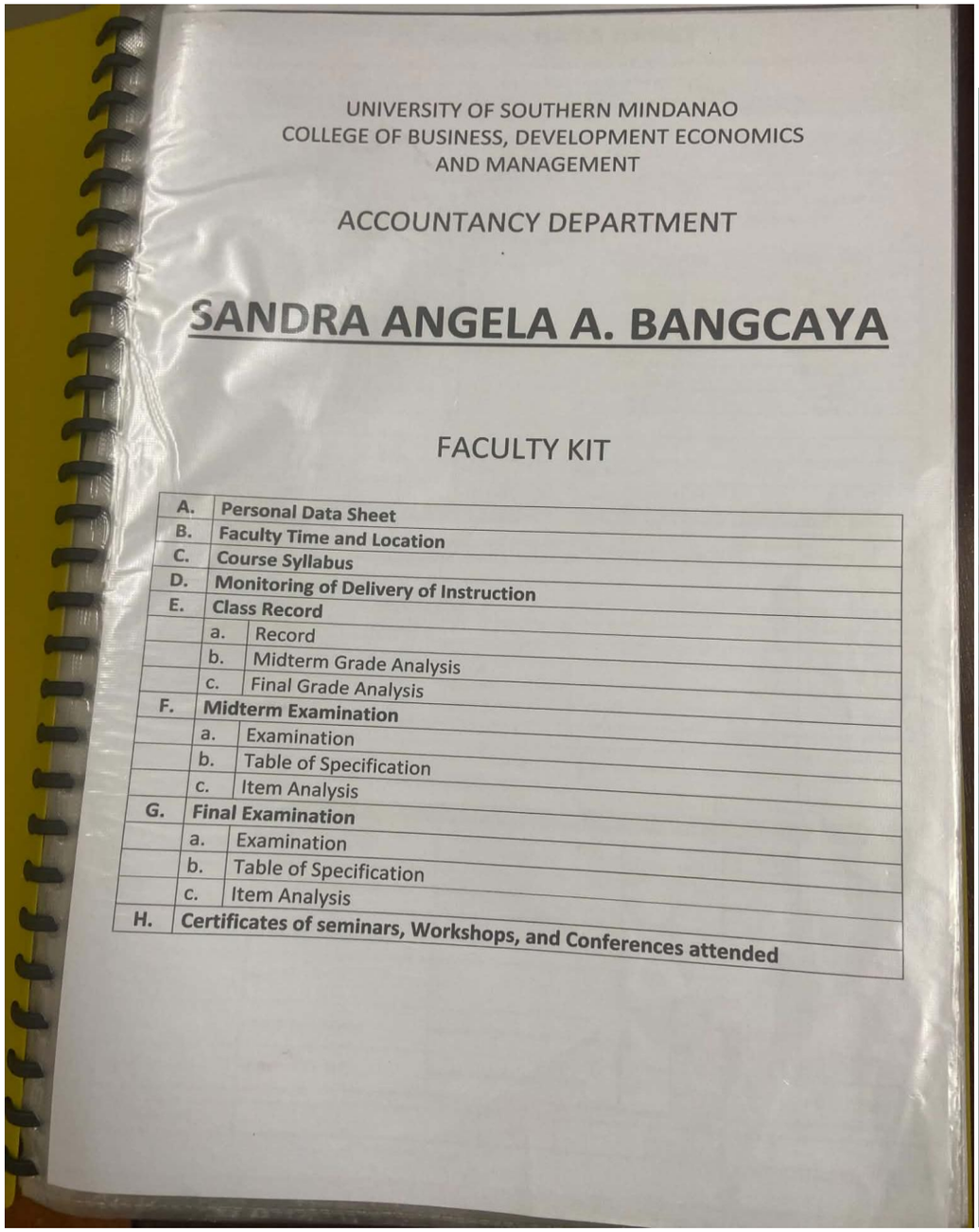
PARAMETER H:

PROFESSIONALISM

I.1.4

I.1.4 submission of all required reports promptly





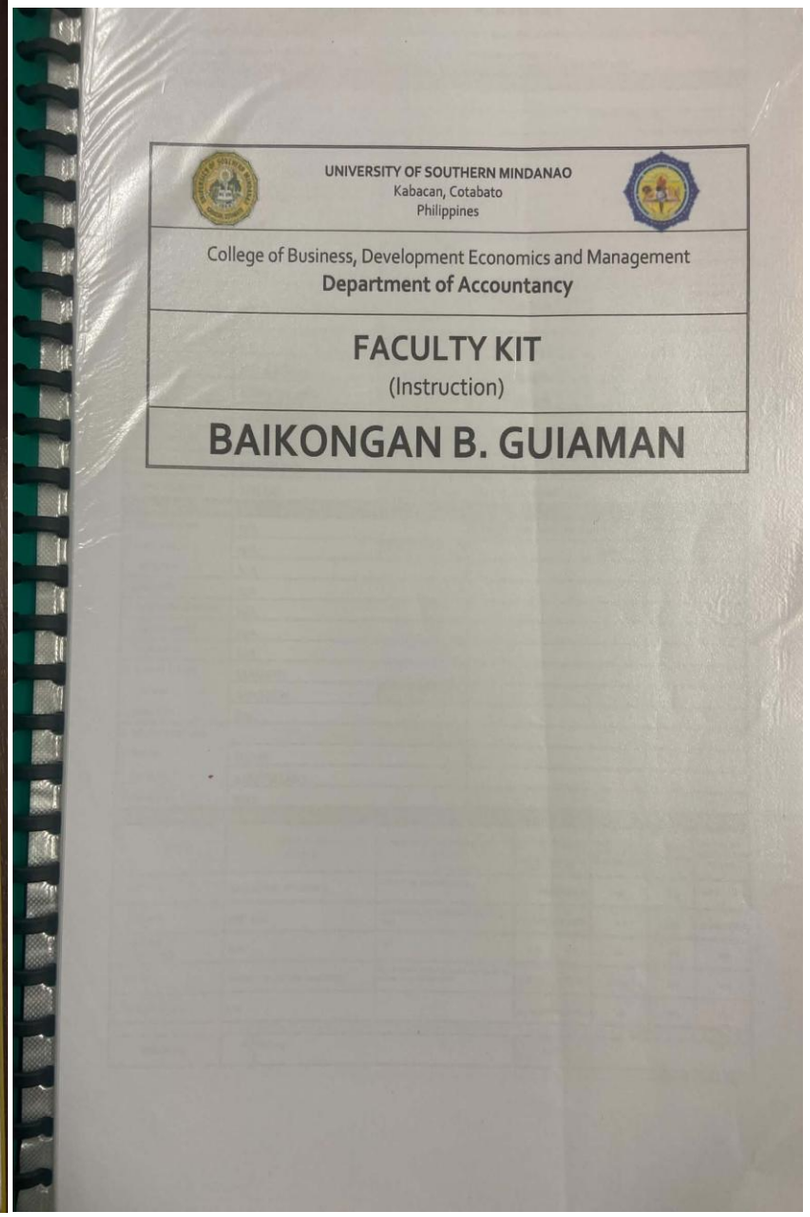
UNIVERSITY OF SOUTHERN MINDANAO
COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS
AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

SANDRA ANGELA A. BANGCAYA

FACULTY KIT

A.	**Personal Data Sheet**	
B.	**Faculty Time and Location**	
C.	**Course Syllabus**	
D.	**Monitoring of Delivery of Instruction**	
E.	**Class Record**	
	a.	Record
	b.	Midterm Grade Analysis
	c.	Final Grade Analysis
F.	**Midterm Examination**	
	a.	Examination
	b.	Table of Specification
	c.	Item Analysis
G.	**Final Examination**	
	a.	Examination
	b.	Table of Specification
	c.	Item Analysis
H.	**Certificates of seminars, Workshops, and Conferences attended**	

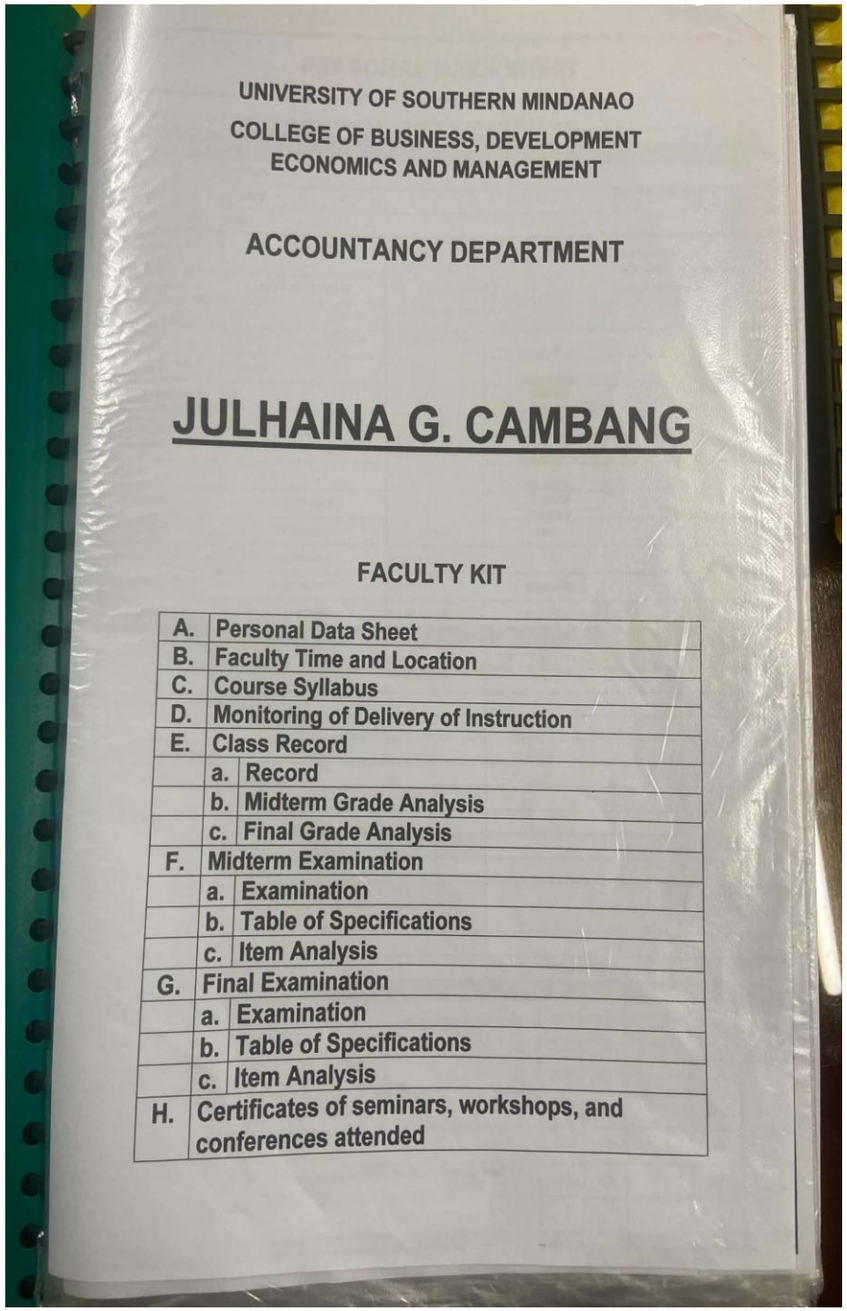


UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

College of Business, Development Economics and Management
Department of Accountancy

FACULTY KIT
(Instruction)

BAIKONGAN B. GUIAMAN



UNIVERSITY OF SOUTHERN MINDANAO

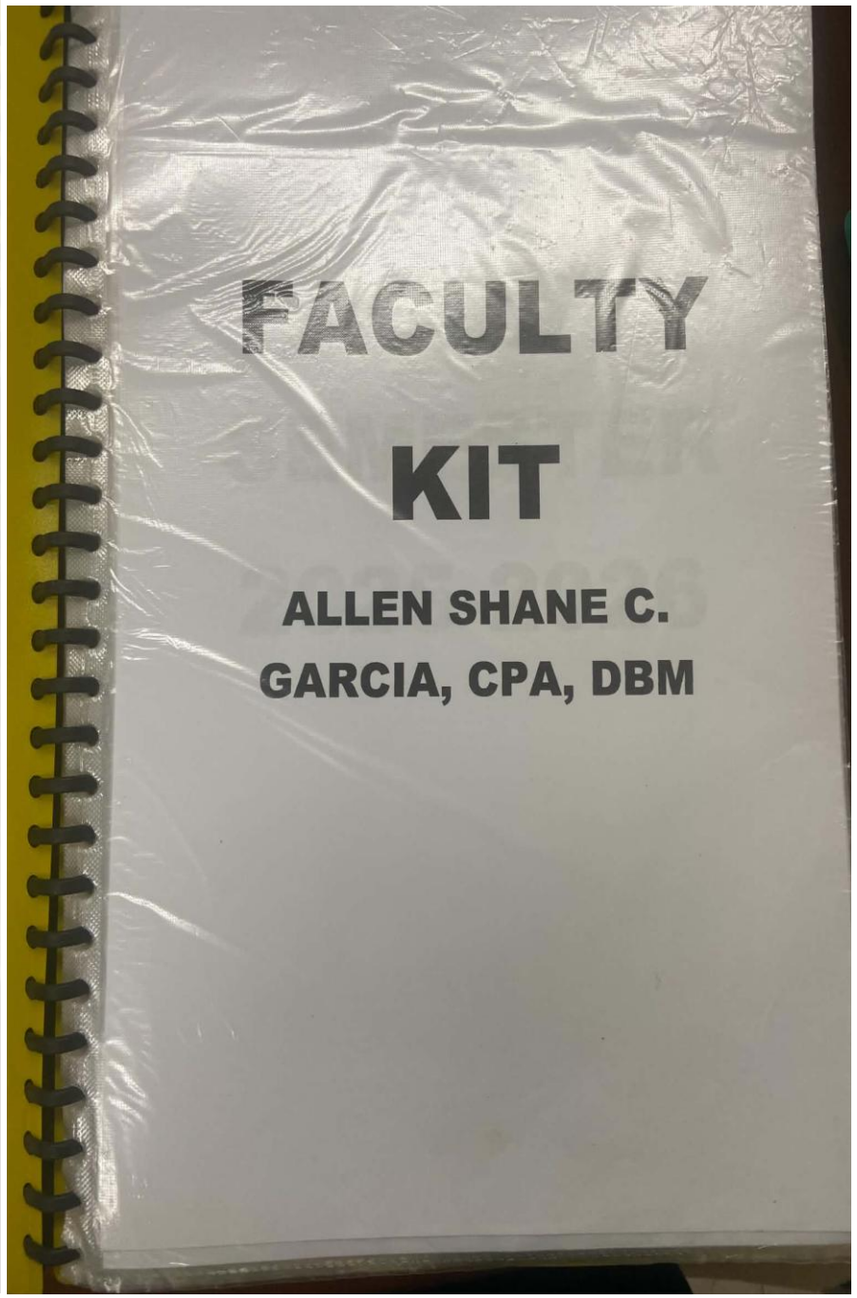
COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

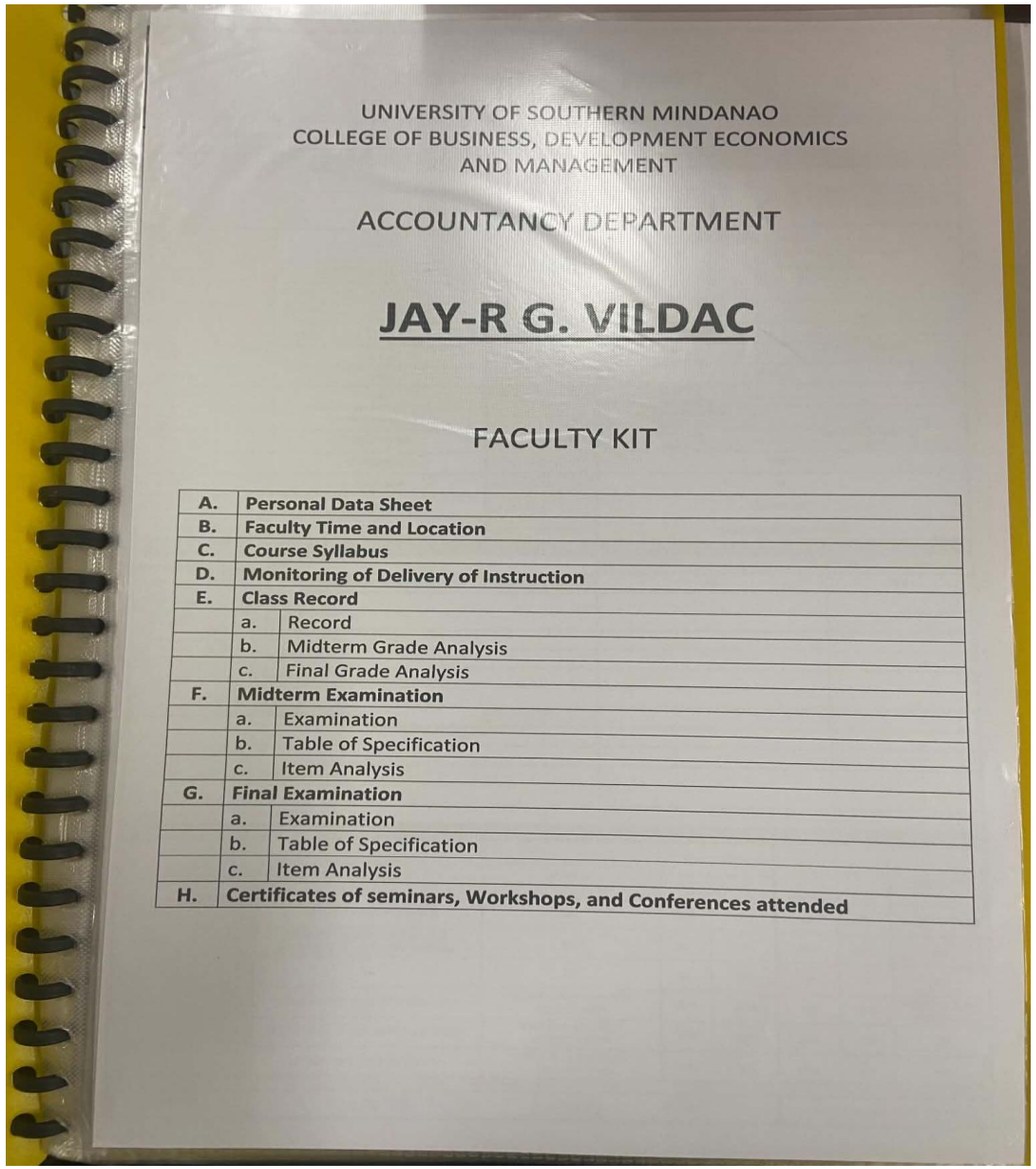
ACCOUNTANCY DEPARTMENT

JULHAINA G. CAMBANG

FACULTY KIT

A.	Personal Data Sheet	
B.	Faculty Time and Location	
C.	Course Syllabus	
D.	Monitoring of Delivery of Instruction	
E.	Class Record	
	a.	Record
	b.	Midterm Grade Analysis
	c.	Final Grade Analysis
F.	Midterm Examination	
	a.	Examination
	b.	Table of Specifications
	c.	Item Analysis
G.	Final Examination	
	a.	Examination
	b.	Table of Specifications
	c.	Item Analysis
H.	Certificates of seminars, workshops, and conferences attended	





UNIVERSITY OF SOUTHERN MINDANAO
COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS
AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

JAY-R G. VILDAC

FACULTY KIT

A.	**Personal Data Sheet**	
B.	**Faculty Time and Location**	
C.	**Course Syllabus**	
D.	**Monitoring of Delivery of Instruction**	
E.	**Class Record**	
	a.	Record
	b.	Midterm Grade Analysis
	c.	Final Grade Analysis
F.	**Midterm Examination**	
	a.	Examination
	b.	Table of Specification
	c.	Item Analysis
G.	**Final Examination**	
	a.	Examination
	b.	Table of Specification
	c.	Item Analysis
H.	**Certificates of seminars, Workshops, and Conferences attended**	

USM University of Southern Mindanao	CLASS RECORD	TUV

Name of Instructor:	ALLEN SHANE C. GARCIA		
SUBJECT		SEM and AY:	sem/ SY 2025-2
Code:	AEC 17	Year/Course/Section	3-BSMA_B
Title:	Business Taxation	Date Printed:	10:21:39 10/19/2026

	Name of Student	MIDTERM		FINALTERM		FINAL GRADE		REMARKS
		%	50%	%	50%	100%	1.00	
1	ABELL [redacted] alie, Mancera	78.55	39.27	83.54	41.77	81.04	2.00	PASSED
2	ADT [redacted] a, Edza	63.37	31.69	80.83	40.42	72.10	2.50	PASSED
3	ANUN [redacted] ae, Rusiana	55.00	27.50	87.58	43.79	71.29	2.50	PASSED
4	BAHI [redacted] n, Cordova	87.40	43.70	93.61	46.80	90.51	1.50	PASSED
5	BAIR [redacted] , Molleno	88.02	44.01	93.61	46.80	90.82	1.50	PASSED
6	BAIR [redacted] Molleno	89.05	44.53	94.02	47.01	91.54	1.50	PASSED
7	BAYC [redacted] or, Alvarez	82.64	41.32	80.04	40.02	81.34	2.00	PASSED
8	BAYF [redacted] oy, Padillo	74.98	37.49	82.74	41.37	78.86	2.25	PASSED
9	BELA [redacted] , Tagapia	80.39	40.19	78.45	39.23	79.42	2.25	PASSED
10	BOS [redacted] her, Alave	89.75	44.87	92.01	46.00	90.88	1.50	PASSED
11	BUDI [redacted] il, Bautista	57.76	28.88	77.56	38.78	67.66	2.75	PASSED
12	CALM [redacted] , Magbanua	76.76	38.38	70.83	35.42	73.79	2.50	PASSED
13	CANIL [redacted] eanilah, Migue	71.44	35.72	81.17	40.59	76.31	2.25	PASSED
14	CENT [redacted] se, Baluyot	86.70	43.35	85.46	42.73	86.08	1.75	PASSED
15	DAL [redacted] , Lacia	69.10	34.55	83.94	41.97	76.52	2.25	PASSED
16	DAQ [redacted] te, Gemota	67.15	33.57	80.92	40.46	74.03	2.50	PASSED
17	DON [redacted] ae, Escoto	66.30	33.15	72.48	36.24	69.39	2.75	PASSED
18	ESCO [redacted] ose, Tingson	78.62	39.31	85.38	42.69	82.00	2.00	PASSED
19	FUE [redacted] . Aliponga	68.18	34.09	87.47	43.74	77.82	2.25	PASSED
20	GALL [redacted] e, Blasquez	90.36	45.18	86.18	43.09	88.27	1.75	PASSED
21	IGNA [redacted] , Malasador	75.96	37.98	77.45	38.72	76.70	2.25	PASSED
22	JEN [redacted] ngulo	62.39	31.20	79.23	39.62	70.81	2.50	PASSED
23	JIME [redacted] Golez	64.72	32.36	65.38	32.69	65.05	2.75	PASSED
24	KAR [redacted] n, Denga	66.16	33.08	77.32	38.66	71.74	2.50	PASSED
25	LUMO [redacted] Delos Santos	78.65	39.33	67.11	33.55	72.88	2.50	PASSED
26	MAD [redacted] elven, Borra	66.68	33.34	69.94	34.97	68.31	2.75	PASSED
27	MADJ [redacted] lbari, Haron	79.78	39.89	85.07	42.53	82.43	2.00	PASSED
28	MAGU [redacted] ey, Zambales	63.85	31.93	77.54	38.77	70.70	2.50	PASSED
29	MAYC [redacted] aree, Abanira	57.09	28.54	63.61	31.81	60.35	3.00	PASSED
30	NIMI [redacted] , Abrio	63.42	31.71	75.08	37.54	69.25	2.75	PASSED
31	PAGC [redacted] uel, Abellera	64.68	32.34	77.09	38.55	70.89	2.50	PASSED
32	PALM [redacted] tte, Carcillar	69.95	34.98	77.06	38.53	73.51	2.50	PASSED
33	SALI [redacted] Tanaid	57.16	28.58	72.16	36.08	64.66	3.00	PASSED
34	SOLO [redacted] k, Bayon-on	61.26	30.63	79.20	39.60	70.23	2.50	PASSED
35	TABU [redacted] e, Reblora	69.54	34.77	72.36	36.18	70.95	2.50	PASSED
36	TAC [redacted] ohn, Villar	72.92 0.00	36.46	74.62	37.31	73.77	2.50	PASSED
37								
38								

USM
University of Southern Mindanao

CLASS RECORD

TUV

Name of Instructor: BAIKONGAN B. GUIAMAN

SUBJECT		SEM and AY:	2nd sem/ SY 2025-2026
Code: AEC 19		Year/Course/Section	3-BSMA-A
Title: Financial Management	Date Printed:	10:35:11 10/19/2026	

	Name of Student	MIDTERM		FINALTERM		FINAL GRADE		REMARKS
		%	50%	%	50%	100%	1.00	
1	Abal	67.72	33.86	76.86	38.43	72.29	2.50	PASSED
2	Abre	69.18	34.59	89.72	44.86	79.45	2.25	PASSED
3	Badu h D.	74.74	37.37	75.81	37.91	75.27	2.25	PASSED
4	Banl h L.	58.29	29.15	86.67	43.33	72.48	2.50	PASSED
5	Banz	58.32	29.16	82.10	41.05	70.21	2.50	PASSED
6	Baso	58.32	29.16	66.00	33.00	62.16	3.00	PASSED
7	Burg ine B.	74.22	37.11	85.72	42.86	79.97	2.25	PASSED
8	Castr y L.	64.00	32.00	88.57	44.29	76.29	2.25	PASSED
9	Daya	65.29	32.65	92.57	46.29	78.93	2.25	PASSED
10	Daya nadette	76.35	38.17	87.33	43.67	81.84	2.00	PASSED
11	Dino A.	65.87	32.94	91.24	45.62	78.56	2.25	PASSED
12	Failar	73.23	36.61	88.76	44.38	80.99	2.00	PASSED
13	Franc ezar M.	72.60	36.30	90.19	45.09	81.40	2.00	PASSED
14	Gano hdeth M.	61.79	30.89	87.24	43.62	74.51	2.50	PASSED
15	Gayr D.	59.20	29.60	63.90	31.95	61.55	3.00	PASSED
16	Gojo	61.38	30.69	89.43	44.71	75.40	2.25	PASSED
17	Hugo J.	75.98	37.99	96.19	48.09	86.08	1.75	PASSED
18	Infor aye P.	69.62	34.81	87.33	43.67	78.48	2.25	PASSED
19	Loqu	63.91	31.96	91.52	45.76	77.72	2.25	PASSED
20	Mana J.	58.68	29.34	82.76	41.38	70.72	2.50	PASSED
21	Para y J.	70.99	35.50	89.81	44.91	80.40	2.00	PASSED
22	Rollo	61.32	30.66	86.28	43.14	73.80	2.50	PASSED
23	Sant M.	58.18	29.09	77.62	38.81	67.90	2.75	PASSED
24	Solai em C.	65.75	32.88	94.19	47.09	79.97	2.25	PASSED
25	Tamt nee A.	53.56	26.78	86.19	43.09	69.87	2.75	PASSED
26	Tano	66.20	33.10	87.52	43.76	76.86	2.25	PASSED
27	Tasic	70.89	35.44	76.10	38.05	73.49	2.50	PASSED
28	Utto,	74.04	37.02	90.28	45.14	82.16	2.00	PASSED

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

32.	0.60	Moderately Difficult Item
33.	0.60	Moderately Difficult Item
34.	0.66	Easy Item
35.	0.90	Very Easy Item
36.	0.42	Moderately Difficult Item
37.	0.51	Moderately Difficult Item
38.	0.86	Very Easy Item
39.	0.66	Moderately Difficult Item
40.	0.68	Moderately Difficult Item
41.	0.90	Very Easy Item
42.	0.43	Moderately Difficult Item
43.	0.84	Very Easy Item
44.	0.32	Difficult Item
45.	0.09	Very Difficult Item
46.	0.95	Very Easy Item
47.	0.85	Very Easy Item
48.	0.73	Moderately Difficult Item
49.	0.58	Moderately Difficult Item
50.	0.71	Easy Item
51.	0.74	Easy Item
52.	0.51	Moderately Difficult Item
53.	0.42	Moderately Difficult Item
54.	0.57	Moderately Difficult Item
55.	0.27	Difficult Item
56.	0.40	Difficult Item
57.	0.40	Difficult Item
58.	0.79	Easy Item
59.	0.80	Easy Item
60.	0.82	Very Easy Item

Legend:

Formula: P=R/T

[where: **R** = total number of students who answered the item correctly, **T** = total number of students who took the examination]

Level of Difficulty of an Item Analysis:	
Index Range	**Difficulty Level**
0-0.20	Very Difficult Item
0.21-0.40	Difficult Item

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

0.41-0.60	Moderately Difficult Item
0.61-0.80	Easy Item
0.81-above	Very Easy Item

Prepared and submitted by:	BAIKONGAN B. GUIAMAN SIGNATURE OVER PRINTED NAME (Faculty)	Approved by:	SANDRA ANGELA A. BANGCAYA SIGNATURE OVER PRINTED NAME (Immediate Supervisor)
Date:	March 31, 2026	Date:	April 23, 2026

USM-EDU-F30-Rev.1.2021.06.10

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

32.	0.48	Moderately Difficult Item
33.	0.46	Moderately Difficult Item
34.	0.49	Moderately Difficult Item
35.	0.61	Easy Item
36.	0.72	Easy Item
37.	0.52	Moderately Difficult Item
38.	0.28	Difficult Item
39.	0.29	Difficult Item
40.	0.37	Difficult Item
41.	0.84	Very Easy Item
42.	0.54	Moderately Difficult Item
43.	0.59	Moderately Difficult Item
44.	0.42	Moderately Difficult Item
45.	0.40	Moderately Difficult Item
46.	0.05	Very Difficult Item
47.	0.87	Very Easy Item
48.	0.62	Easy Item
49.	0.29	Difficult Item
50.	0.31	Difficult Item
51.	0.30	Difficult Item
52.	0.98	Very Easy Item
53.	0.89	Very Easy Item
54.	0.72	Easy Item
55.	0.74	Easy Item
56.	0.41	Moderately Difficult Item
57.	0.49	Moderately Difficult Item
58.	0.81	Very Easy Item
59.	0.24	Difficult Item
60.	0.49	Moderately Difficult Item

Legend:

Formula: P=R/T

[where: **R** = total number of students who answered the item correctly, **T** = total number of students who took the examination]

Level of Difficulty of an Item Analysis:	
Index Range	**Difficulty Level**
0-0.20	Very Difficult Item

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

ITEM ANALYSIS

0.21-0.40	Difficult Item
0.41-0.60	Moderately Difficult Item
0.61-0.80	Easy Item
0.81-above	Very Easy Item

Prepared and submitted by:	ALLEN SHANE C. GARCIA SIGNATURE OVER PRINTED NAME (Faculty)	Approved by:	SANDRA ANGELA A. BANGCAYA SIGNATURE OVER PRINTED NAME (Immediate Supervisor)
Date:	March 30, 2026	Date:	April 03, 2026

USM-EDU-F30-Rev.1.2021.06.10

UNIVERSITY OF SOUTHERN MINDANAO

Kabacan, Cotabato

Philippines

TABLE OF SPECIFICATIONS

BUSINESS TAXATION

MIDTERM EXAMINATION
2nd Semester, 2025-2026

Topic	No. of Hours	% of Items	No. of Items	Distribution of Items						Total
				Remembering	Understanding	Applying	Analyzing	Evaluating	Creating	
Introduction and Basic Concepts of Succession	3	12.5	8	1,2,3,4	18,25,26,27					8
Gross Estate and Deduction from Gross Estate	6	25	15	5,6,7,8	16, 17,28,29,30	33,34	54			12*
Net Taxable Estate and estate Tax	6	25	15			31,32,35, 36,37,38, 39	40,41, 44, 45,46,47, 55, 56			15
Tax Credit for Foreign Estate Tax and Administrative Provision	3	12.5	7	9, 13,14	53	48,49	50			7
Basic Concepts of Donation and Gross Gift	3	12.5	7	10,11,12	18,20,21,22,59					8*
Net Taxable Gift and Donor's Tax, Tax Credit foreign donor's tax and administrative provision	3	12.5	8	15	19,23,24	42,43	51,52,57, 58			10*
TOTAL	**24**	**100**	**60**	**15**	**18**	**13**	**14**			60

*Total items do not coincide with no. of items because of the importance of the topics and complexity of the questions.

Prepared by:

ALLEN SHANE C. GARCIA
Faculty

Noted by:

SANDRA ANGELA A. BANGCAYA
Chairperson, Accountancy Department

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UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

MONITORING OF DELIVERY OF INSTRUCTION

Course Title	FINANCIAL ACCOUNTING AND REPORTING			Semester/Academic Year		1st SEM, SY 2025-2026	
Course Number	AEC 01	Faculty in charge	SANDRA ANGELA A. BANGCAYA	Room Number	LED-3	Day/Time	M 1:00 PM – 3:00 PM W 1:00 PM – 4:00 PM

Time Frame	Topics	CO Addressed	Target week/date	Delivery monitoring (Actual date)	Remarks
1	Class Outcomes and Policies		August 4-8, 2025	Aug 4	on time
1-2	Accounting and its Environment	CO1	August 4-8, 2025 August 11-15, 2025	Aug 4, 6, 11, 13	Delivered on time
2-3	Accounting Equation and the Double-Entry System	CO1	August 11-15, 2025 August 18-22, 2025	Aug 11, 13, 18, 20	Delivered on time ~~Presentation of journal~~
4-5	Accounting for a Service Business: Recording Business Transactions	CO2	August 25-29, 2025 September 1-5, 2025	Aug 25, 27, Sep 1, 3	Delivered on time Long quiz for Chapter 1-3 Had a presentation of journal entries

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

MONITORING OF DELIVERY OF INSTRUCTION

6-7	Accounting for a Service Business: Adjusting the Accounts	CO_2 CO_3	September 8-12, 2025 September 15-19, 2025	Sep 8, 10	Delivered on time. Had to reduce time for possible disruption of classes
7-8	Worksheet and Financial Statements	CO_2 CO_3	September 15-19, 2025 September 22-26, 2025	Sep 15, 17	Delivered on time Long quiz for C5-6
8	Accounting for a Service Business: Completing the Accounting Cycle	CO_2 CO_3	September 22-26, 2025	Sep 22, 24	Finished topics, repeat long quiz for FS and closing.
9	Midterm Examination	CO_1 CO_2 CO_3	September 29 – October 3, 2025	Oct 10	Pasil elahan Sep 29 - Oct 3 No class
10	Accounting for Merchandising Business: Net Sales	CO_3	October 6-10, 2025	Oct 13	Late delivery. Finished in 1 session only. Provided supplementary activities.

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

MONITORING OF DELIVERY OF INSTRUCTION

11-12	Accounting for Merchandising Business: Cost of sales	CO3	October 13-17, 2025 October 20-24, 2025	Oct 15, 20, 22	Delivered on time Remind students to memorize not just familiarize Cost of Sales
13-14	Completing the Merchandising Cycle	CO3	October 27-31, 2025 November 3-7, 2025	Oct 27, 29 Nov 3, 5	Delivered on time
15-16	Special and Combination Journals	CO3	November 10-14, 2025 November 17-21, 2025	Nov 10, 12 Nov 17, 19	Delivered on time
17	Accounting for Manufacturing Business	CO4	November 24-28, 2025	Nov 24, 26	Delivered on time
18	Final Examination	CO4 CO3	December 1-5, 2025	Dec 5	Delivered on time

UNIVERSITY OF SOUTHERN MINDANAO

Kabacan, Cotabato

Philippines

TABLE OF SPECIFICATIONS

INTERMEDIATE ACCOUNTING 2

MIDTERM EXAMINATION
2nd Semester, 2025-2026

Topic	No. of Hours	% of Items	No. of Items	Distribution of Items						Total
				Remembering	Understanding	Applying	Analyzing	Evaluating	Creating	
Liabilities and Premium Liability	3	12.5	8	1,2	16,17	35,36	51,58			**8**
Warranty Liability, Accrued Liabilities & Deferred Revenue, Provisions, Contingent Liabilities and Contingent Assets	3	12.5	8	3,4,5	19,20	31,32	41,55			**9***
Bonds Payable	3	12.5	8	6,7	21,23	39,40	49,50			**8**
Effective Interest Method, Compound Financial Instrument	3	12.5	8	8,14	22,	42,52	53,54,59			**8**
Notes Payable	3	12.5	7	15,	18,24	33,34	56,57			**7**
Debt Restructure	**3**	12.5	6	9	25,26,30	37,38				**6**
Leases	**6**	25	15	10,11,12,13	27,28,29	43,44,45	46,47,48, 60			**14***
Total	**24**	**100**	**60**	**15**	**15**	**15**	**15**			**60**

*Total items do not coincide with no. of items because of the importance of the topics and complexity of the questions.

Prepared by:
ALLEN SHANE C. GARCIA
Faculty
03/13/2026

Noted by:
SANDRA ANGELA A. BANGCAYA
Chairperson, Accountancy Department
03/13/2026

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UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

MONITORING OF DELIVERY OF INSTRUCTION

Course Title	ACCOUNTING FOR PATNERSHIP AND CORPORATION			Semester/Academic Year		1st Semester /2024-2025	
Course Number	FA 02	Faculty in charge	JULHAINA G. CAMBANG	Room Number	LED 3	Day/Time	T/7:00 AM – 10:00 AM TH/7:00 AM – 11:00 AM

Time Frame	Topics	CO Addressed	Target week/date	Delivery monitoring (Actual date)	Remarks
1-4	Partnership-Basic Concepts, Considerations and Formation	CO1	**Aug 12- Sep 6, 2024**	Aug 13, 2024; Aug 15, 2024 Aug 20, 2024; Aug 22, 2024 Aug 27, 2024 Aug 29, 2024 Sep 3, 2024	Sep 3, 2024- Quiz and checking of the quiz
5-8	Partnership Operations	CO2	**Sep 9-Oct 4, 2024**	Sep 5, 2024 Sep 10, 2024 Sep 12, 2024 Sep 17, 2024 Sep 19, 2024 Sep 24, 2024	*Classes were suspended from Oct. 2 and it resume on October 7, 2024
9	MIDTERM EXAMINATION	CO1,	**Oct 7 -11, 2024**	Oct 14-18, 2024	Classes were suspended in line with the celebration of the university's founding anniversary.
10-13	Corporation- Basic Concepts and Consideration	CO2,	**Oct 14-Nov 8, 2024**	Oct 22, 2024 Oct 24, 2024 Oct 29, 2024 Oct 31, 2024 Nov 5, 2024 Nov 8, 2024 Nov 12, 2024	* the topic need more time for discussion. It also requires a lot of practice for mastery.

UNIVERSITY OF SOUTHERN MINDANAO
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MONITORING OF DELIVERY OF INSTRUCTION

14-15	Accounting for Share Capital		**Nov 11 -22, 2024**	Nov 14, 2024 Nov 19, 2024 Nov 21, 2024 Nov 26, 2024	
16-17	Retained Earning	CO1,	**Nov 25-Dec 6, 2024**	Nov 28, 2024 Dec 3, 2024 Dec 5, 2024	
18	FINAL EXAMINATION	CO2	**Dec 9-13, 2024**	Dec 10, 2024	