AREA II

FACULTY

PARAMETER H:

PROFESSIONALISM

I.3

I. Exercise academic freedom judiciously

FACULTY MANUAL

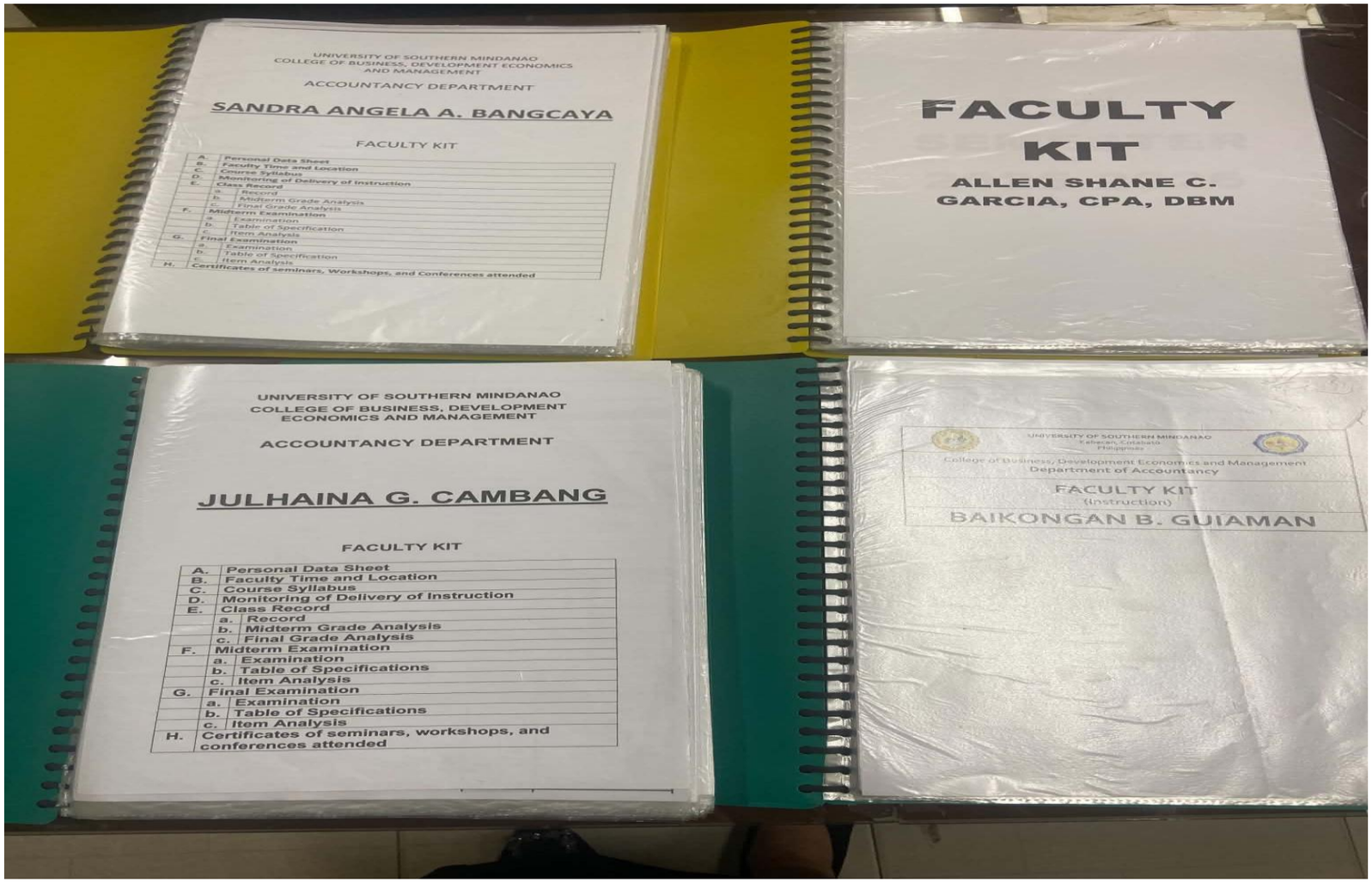
7.4. Rights

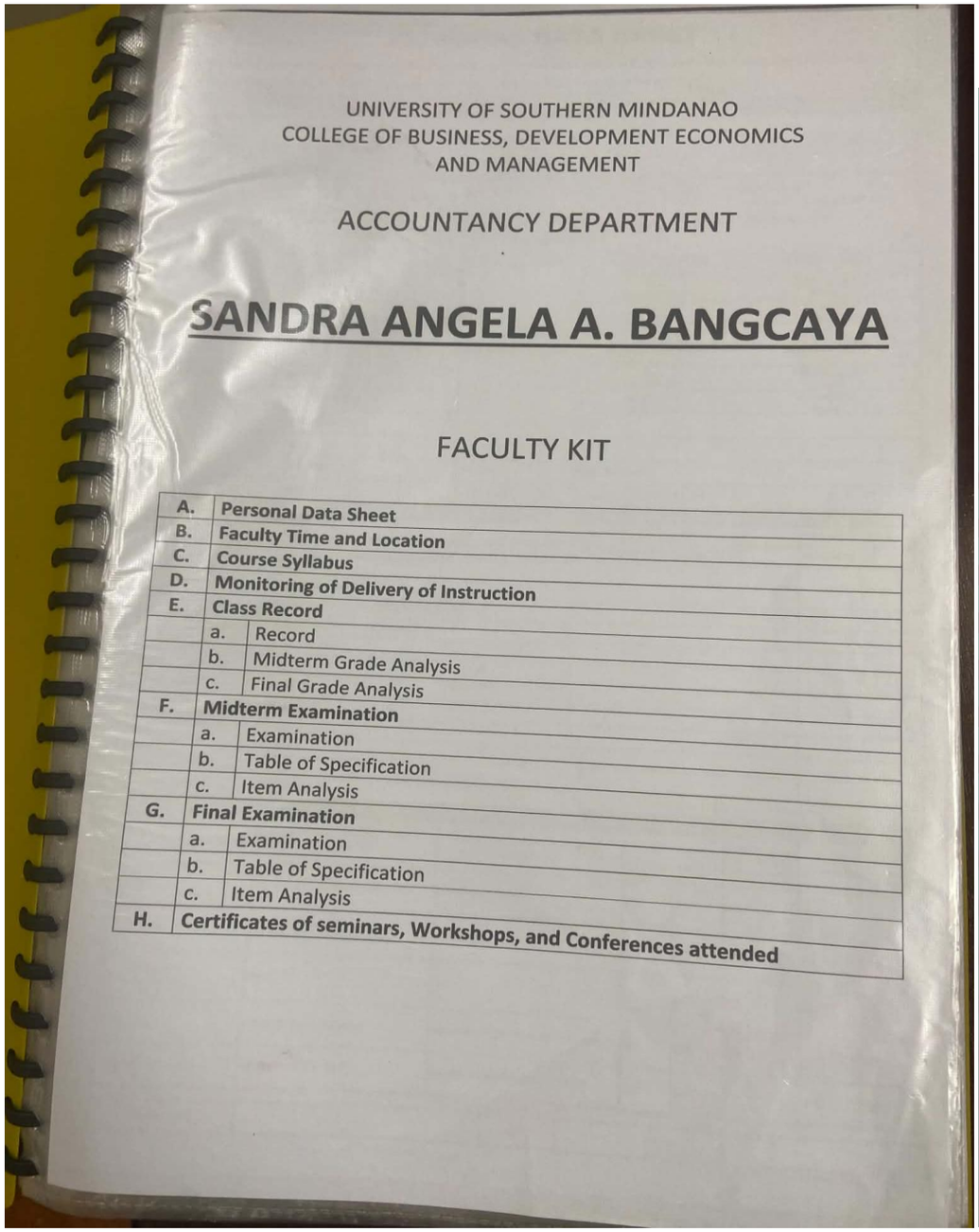
7.4.1. Academic Freedom

Members of the teaching staff shall enjoy academic freedom, provided, however, that no instructor in the university shall inculcate sectarian tenets in any of his/her teaching, nor attempt either directly or indirectly under penalty of dismissal by the BOR, to influence the students for or against any particular church or religious sect or political party.

Academic freedom is the right of the teacher to teach the course/courses of his specialization according to his best lights; to hold such ideas as he/she believes sincerely to be right; and to express his opinions on public questions in a manner that shall not interfere with his duties as a member of the faculty or negative to his loyalty to the college or university that employs him. Within this specific framework, the following principles are detected:

a. USM shall not impose any limitation upon the teacher's freedom in the exposition of his own course in the classroom or in addresses and publications;


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
FACULTY KIT
ALLEN SHANE C. GARCIA, CPA, DBM
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
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c. Final Grade Analysis
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a. Examination
b. Table of Specifications
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



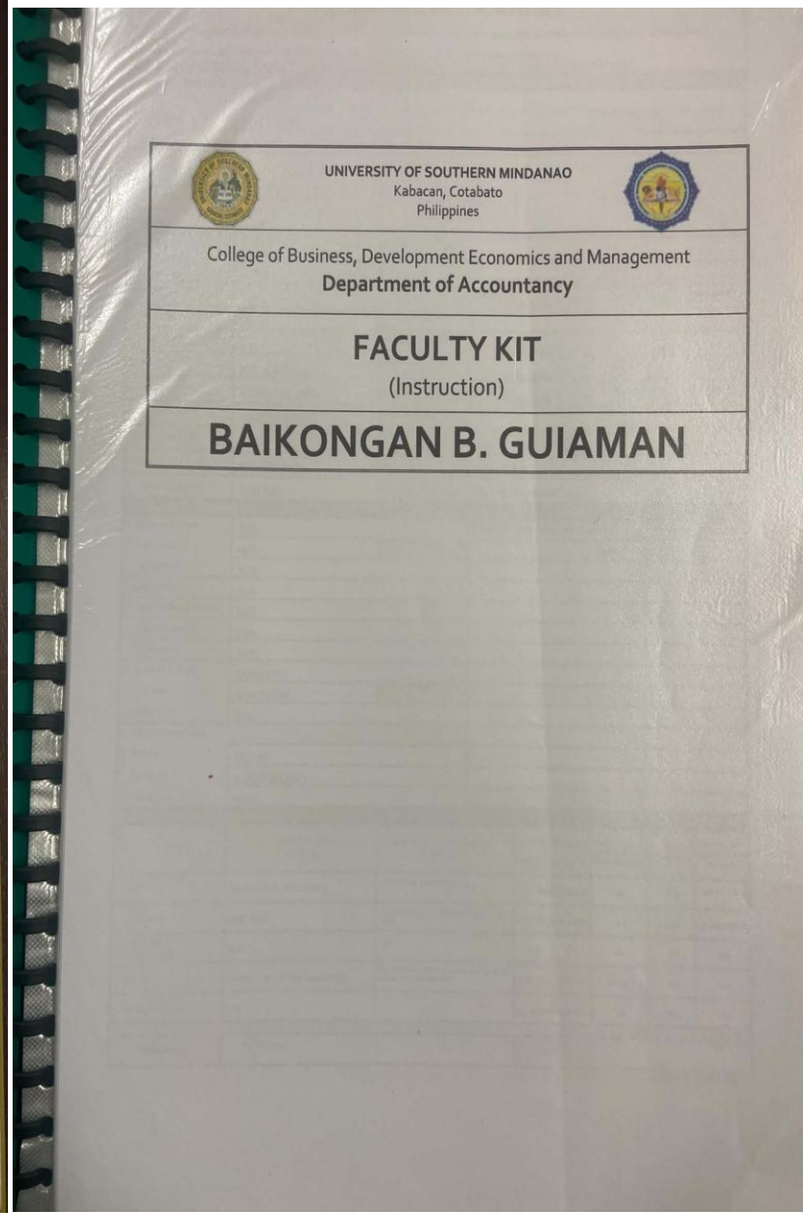
UNIVERSITY OF SOUTHERN MINDANAO
COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS
AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

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**	

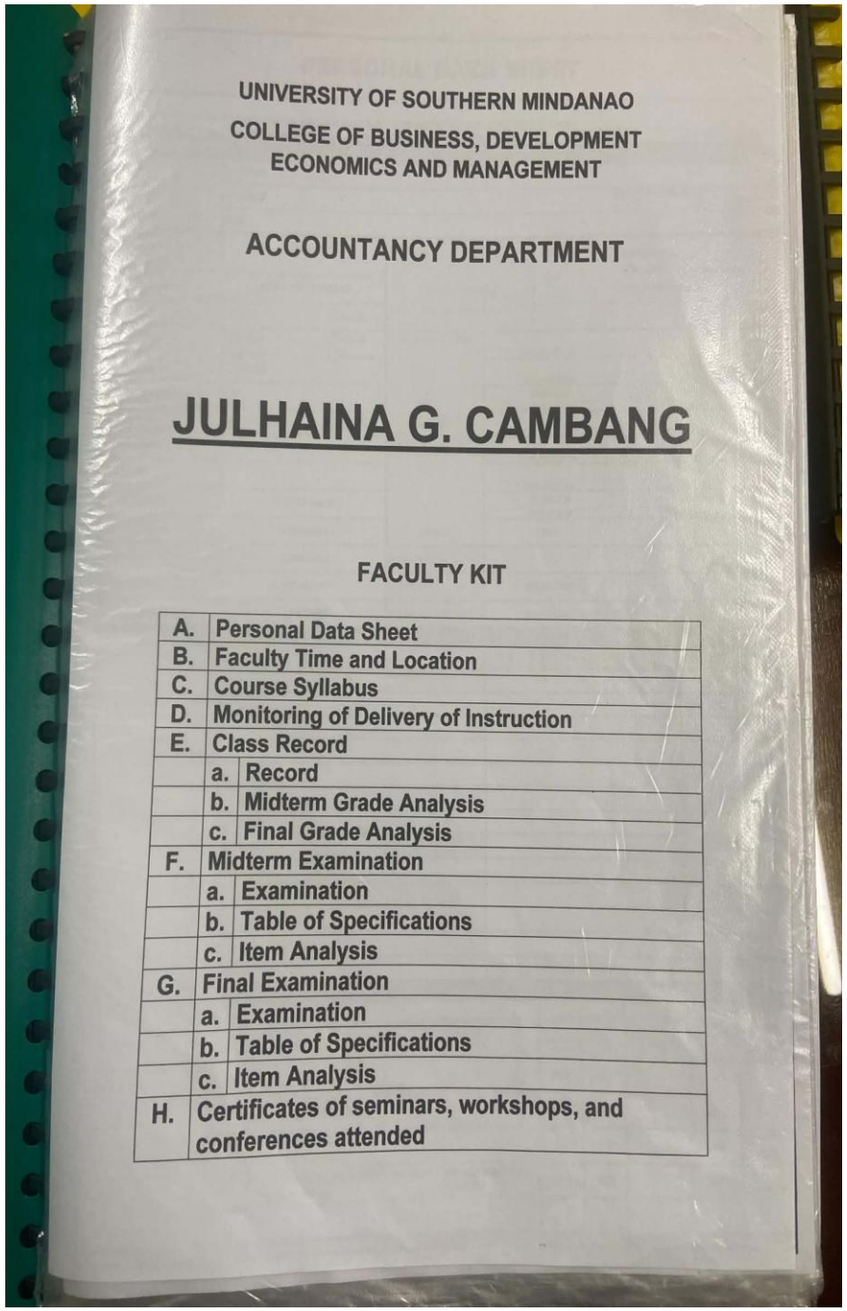


UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

College of Business, Development Economics and Management
Department of Accountancy

FACULTY KIT
(Instruction)

BAIKONGAN B. GUIAMAN



UNIVERSITY OF SOUTHERN MINDANAO

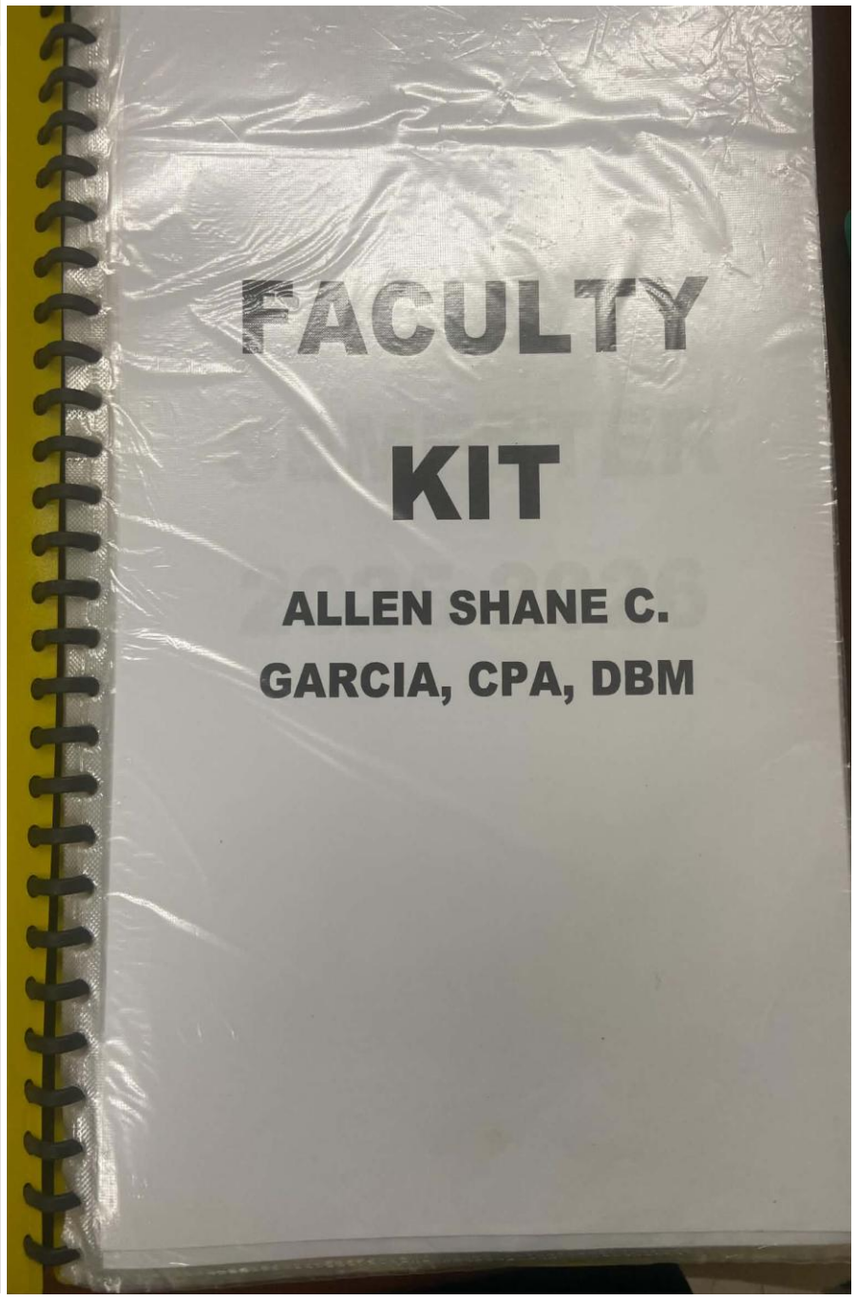
COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

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	



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	ABELLAR,	78.55	39.27	83.54	41.77	81.04	2.00	PASSED
2	ADTUG	63.37	31.69	80.83	40.42	72.10	2.50	PASSED
3	ANUNCIA	55.00	27.50	87.58	43.79	71.29	2.50	PASSED
4	BAHINTI	87.40	43.70	93.61	46.80	90.51	1.50	PASSED
5	BAIR, M	88.02	44.01	93.61	46.80	90.82	1.50	PASSED
6	BAIR, T	89.05	44.53	94.02	47.01	91.54	1.50	PASSED
7	BAYOT,	82.64	41.32	80.04	40.02	81.34	2.00	PASSED
8	BAYRON	74.98	37.49	82.74	41.37	78.86	2.25	PASSED
9	BELARM	80.39	40.19	78.45	39.23	79.42	2.25	PASSED
10	BOSI, A	89.75	44.87	92.01	46.00	90.88	1.50	PASSED
11	BUDION	57.76	28.88	77.56	38.78	67.66	2.75	PASSED
12	CALMA,	76.76	38.38	70.83	35.42	73.79	2.50	PASSED
13	CANILLAD	71.44	35.72	81.17	40.59	76.31	2.25	PASSED
14	CENTINO	86.70	43.35	85.46	42.73	86.08	1.75	PASSED
15	DALAW	69.10	34.55	83.94	41.97	76.52	2.25	PASSED
16	DAQUIP	67.15	33.57	80.92	40.46	74.03	2.50	PASSED
17	DONAT	66.30	33.15	72.48	36.24	69.39	2.75	PASSED
18	ESCOPAL	78.62	39.31	85.38	42.69	82.00	2.00	PASSED
19	FUENTE	68.18	34.09	87.47	43.74	77.82	2.25	PASSED
20	GALLIBO	90.36	45.18	86.18	43.09	88.27	1.75	PASSED
21	IGNACIO	75.96	37.98	77.45	38.72	76.70	2.25	PASSED
22	JENOT/	62.39	31.20	79.23	39.62	70.81	2.50	PASSED
23	JIMENE	64.72	32.36	65.38	32.69	65.05	2.75	PASSED
24	KARNA	66.16	33.08	77.32	38.66	71.74	2.50	PASSED
25	LUMOGDA	78.65	39.33	67.11	33.55	72.88	2.50	PASSED
26	MADALO	66.68	33.34	69.94	34.97	68.31	2.75	PASSED
27	MADJILO	79.78	39.89	85.07	42.53	82.43	2.00	PASSED
28	MAGUAT	63.85	31.93	77.54	38.77	70.70	2.50	PASSED
29	MAYORD	57.09	28.54	63.61	31.81	60.35	3.00	PASSED
30	NIMER,	63.42	31.71	75.08	37.54	69.25	2.75	PASSED
31	PAGOTA	64.68	32.34	77.09	38.55	70.89	2.50	PASSED
32	PALMES,	69.95	34.98	77.06	38.53	73.51	2.50	PASSED
33	SALI, R	57.16	28.58	72.16	36.08	64.66	3.00	PASSED
34	SOLOMO	61.26	30.63	79.20	39.60	70.23	2.50	PASSED
35	TABUG	69.54	34.77	72.36	36.18	70.95	2.50	PASSED
36	TACADA	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	Abalo F.	67.72	33.86	76.86	38.43	72.29	2.50	PASSED
2	Abred .	69.18	34.59	89.72	44.86	79.45	2.25	PASSED
3	Badu neth D.	74.74	37.37	75.81	37.91	75.27	2.25	PASSED
4	Banla Ann L.	58.29	29.15	86.67	43.33	72.48	2.50	PASSED
5	Banzu yle L.	58.32	29.16	82.10	41.05	70.21	2.50	PASSED
6	Basoy el J.	58.32	29.16	66.00	33.00	62.16	3.00	PASSED
7	Burgo therine B.	74.22	37.11	85.72	42.86	79.97	2.25	PASSED
8	Castr thony 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 e Bernadette	76.35	38.17	87.33	43.67	81.84	2.00	PASSED
11	Dinop nca A.	65.87	32.94	91.24	45.62	78.56	2.25	PASSED
12	Failan rlo B.	73.23	36.61	88.76	44.38	80.99	2.00	PASSED
13	Franc a Caezar M.	72.60	36.30	90.19	45.09	81.40	2.00	PASSED
14	Ganoy myrahdeth M.	61.79	30.89	87.24	43.62	74.51	2.50	PASSED
15	Gayra enah 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 Kate J.	75.98	37.99	96.19	48.09	86.08	1.75	PASSED
18	Infort ne Faye P.	69.62	34.81	87.33	43.67	78.48	2.25	PASSED
19	Loque Mae	63.91	31.96	91.52	45.76	77.72	2.25	PASSED
20	Mana hin U.	58.68	29.34	82.76	41.38	70.72	2.50	PASSED
21	Parad May J.	70.99	35.50	89.81	44.91	80.40	2.00	PASSED
22	Rollo e N.	61.32	30.66	86.28	43.14	73.80	2.50	PASSED
23	Santo ace M.	58.18	29.09	77.62	38.81	67.90	2.75	PASSED
24	Solair na Gem C.	65.75	32.88	94.19	47.09	79.97	2.25	PASSED
25	Tamb ne Imee 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, M.	70.89	35.44	76.10	38.05	73.49	2.50	PASSED
28	Utto, a D.	74.04	37.02	90.28	45.14	82.16	2.00	PASSED

CLASS RECORD

TUV

Name of Instructor:	ALLEN SHANE C. GARCIA		
SUBJECT		SEM and AY:	sem/ SY 2025-
Code:	AEC 17	Year/Course/Section	3-BSMA-A
Title:	Business Taxation	Date Printed:	23:55:40 10/20/2026

	Name of Student	MIDTERM		FINALTERM		FINAL GRADE		REMARKS
		%	50%	%	50%	100%	1.00	
1	ABALO Florida	58.72	29.36	62.63	31.31	60.68	3.00	PASSED
2	ABREO ngalay	78.52	39.26	85.92	42.96	82.22	2.00	PASSED
3	BACAY, azar	60.03	30.02	66.31	33.16	63.17	3.00	PASSED
4	BADUEL , Dupa	85.50	42.75	90.43	45.21	87.96	1.75	PASSED
5	BANLA Ann, L	83.93	41.96	86.38	43.19	85.15	1.75	PASSED
6	BANTOLO, , Agting	65.27	32.64	77.77	38.89	71.52	2.50	PASSED
7	BANZUE Liboon	57.02	28.51	66.96	33.48	61.99	3.00	PASSED
8	BASOY, drague	49.66	24.83	71.70	35.85	60.68	3.00	PASSED
9	BOHOS llan	60.08	30.04	71.27	35.64	65.68	2.75	PASSED
10	BURGOS, Ballenas	72.50	36.25	79.15	39.58	75.83	2.25	PASSED
12	CASTRO, naclamac	67.91	33.95	78.12	39.06	73.02	2.50	PASSED
13	DAYAG, Collado	69.39	34.70	87.20	43.60	78.29	2.25	PASSED
14	DAYAO, C te, Ondoy	82.31	41.15	84.70	42.35	83.50	2.00	PASSED
15	DINOPC Abecia	76.47	38.23	74.83	37.42	75.65	2.25	PASSED
16	FAILANO arretto	82.54	41.27	74.13	37.07	78.34	2.25	PASSED
17	FRANCISC Mangod	67.90	33.95	75.77	37.88	71.84	2.50	PASSED
18	GANOY, NI Medaldey	67.00	33.50	62.81	31.40	64.91	3.00	PASSED
19	GAYRAM Dulloso	65.92	32.96	67.75	33.87	66.83	2.75	PASSED
20	GOJO C ulanan	65.12	32.56	72.65	36.33	68.88	2.75	PASSED
21	GONZAL Pascual	53.09	26.55	72.54	36.27	62.82	3.00	PASSED
22	HAPALLA, P Calimpon	55.56	27.78	69.40	34.70	62.48	3.00	PASSED
23	HUGOS, J Sonero	94.75	47.38	95.16	47.58	94.96	1.50	PASSED
24	INFORTUN Pungyan	73.51	36.75	80.72	40.36	77.11	2.25	PASSED
25	LOQUER Diñega	69.50	34.75	75.38	37.69	72.44	2.50	PASSED
26	MANA-A Urboda	62.16	31.08	65.92	32.96	64.04	3.00	PASSED
28	PARAON Junsay	76.59	38.29	79.71	39.86	78.15	2.25	PASSED
29	POTUTA , Quiao	54.69	27.34	76.81	38.40	65.75	2.75	PASSED
30	RIVAS, ugahan	60.42	30.21	67.44	33.72	63.93	3.00	PASSED
31	ROLLO Navarro	64.20	32.10	75.63	37.81	69.92	2.75	PASSED
32	SABAY, N onpon	52.71	26.35	80.97	40.48	66.84	2.75	PASSED
33	SANTOS Mostoles	64.64	32.32	71.58	35.79	68.11	2.75	PASSED
34	SOBREV Engada	58.43	29.21	68.10	34.05	63.27	3.00	PASSED
35	SOLAIMA aluming	77.74	38.87	92.94	46.47	85.34	1.75	PASSED
36	TAMBAG Aquino	57.24 0.00	28.62	71.40	35.70	64.32	3.00	PASSED
37	TAÑO, a	54.66 0.00	27.33	79.62	39.81	67.14	2.75	PASSED
38	TASIC, osquera	74.34 0.00	37.17	73.87	36.93	74.10	2.50	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

USM-EDU-F25-Rev.1.2021.06.10

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

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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.

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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

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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:
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03/13/2026

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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.

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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	