UNIVERSITY OF SOUTHERN MINDANAO

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING





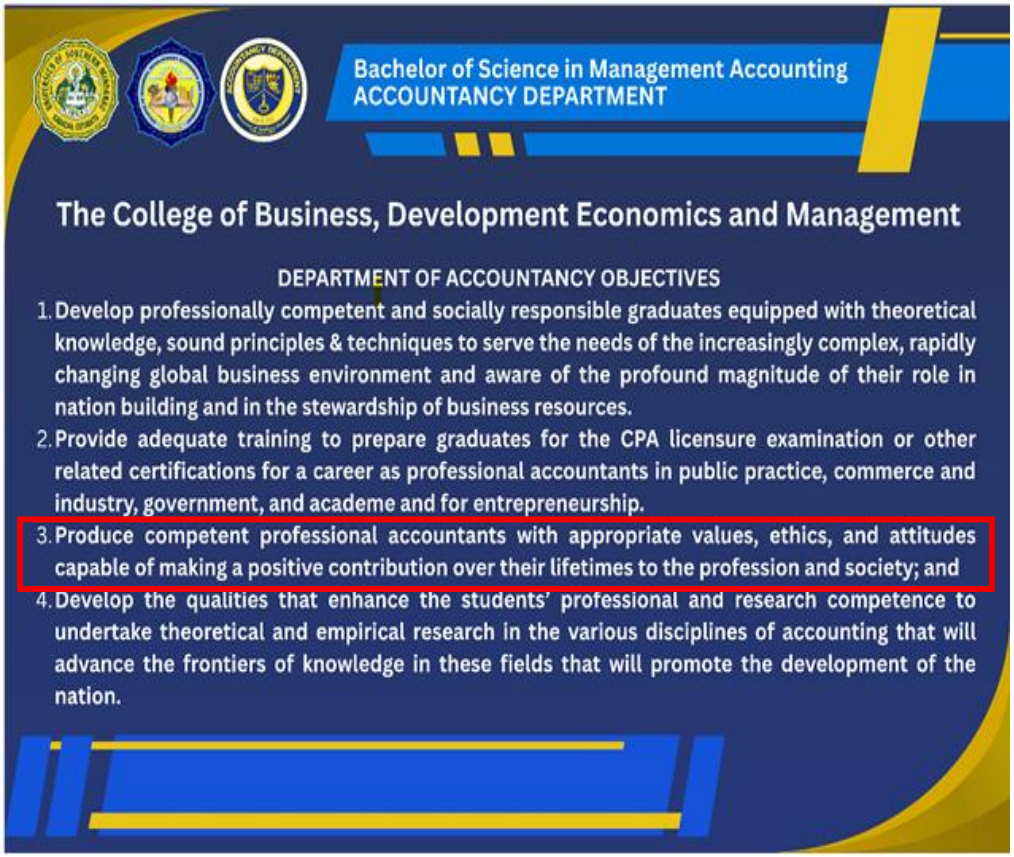
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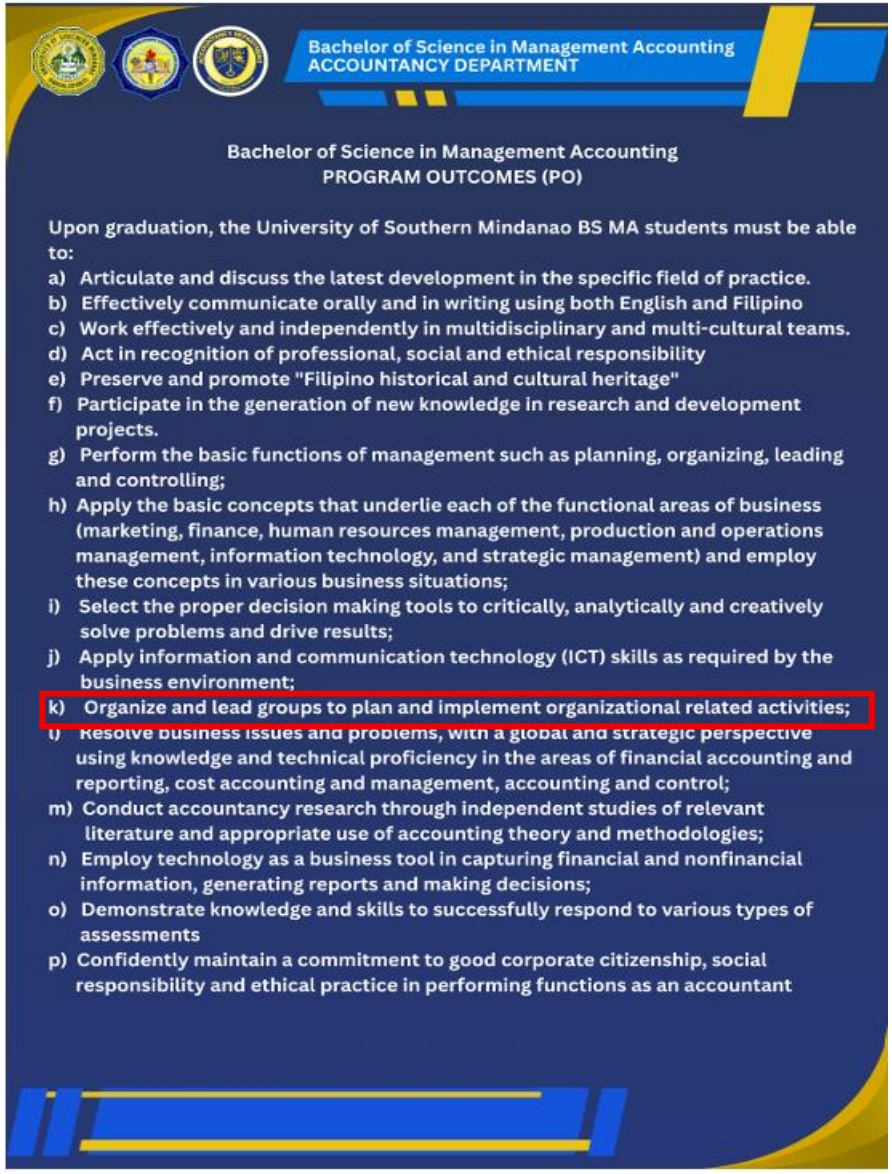
AREA I

VISION, MISSION, GOALS AND OBJECTIVES

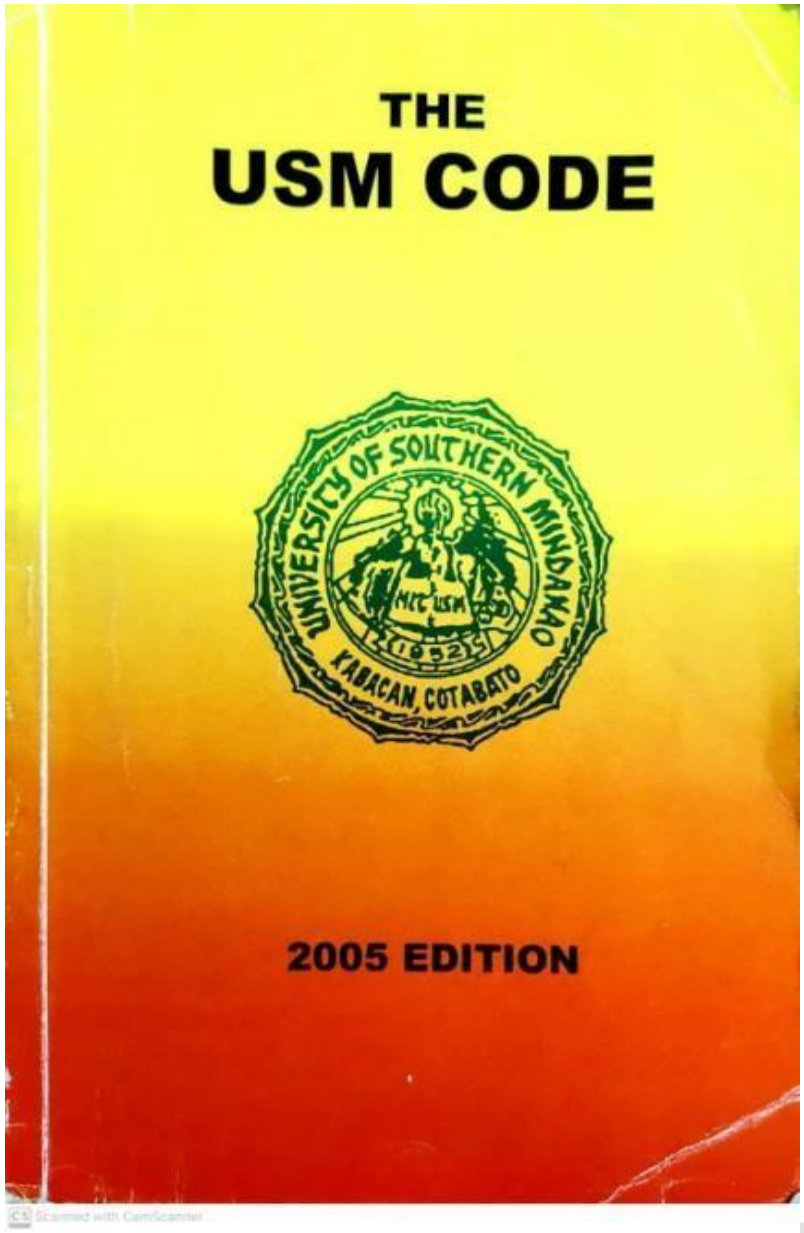
S.5.3. students' own ideas, desirable attitudes and personal discipline

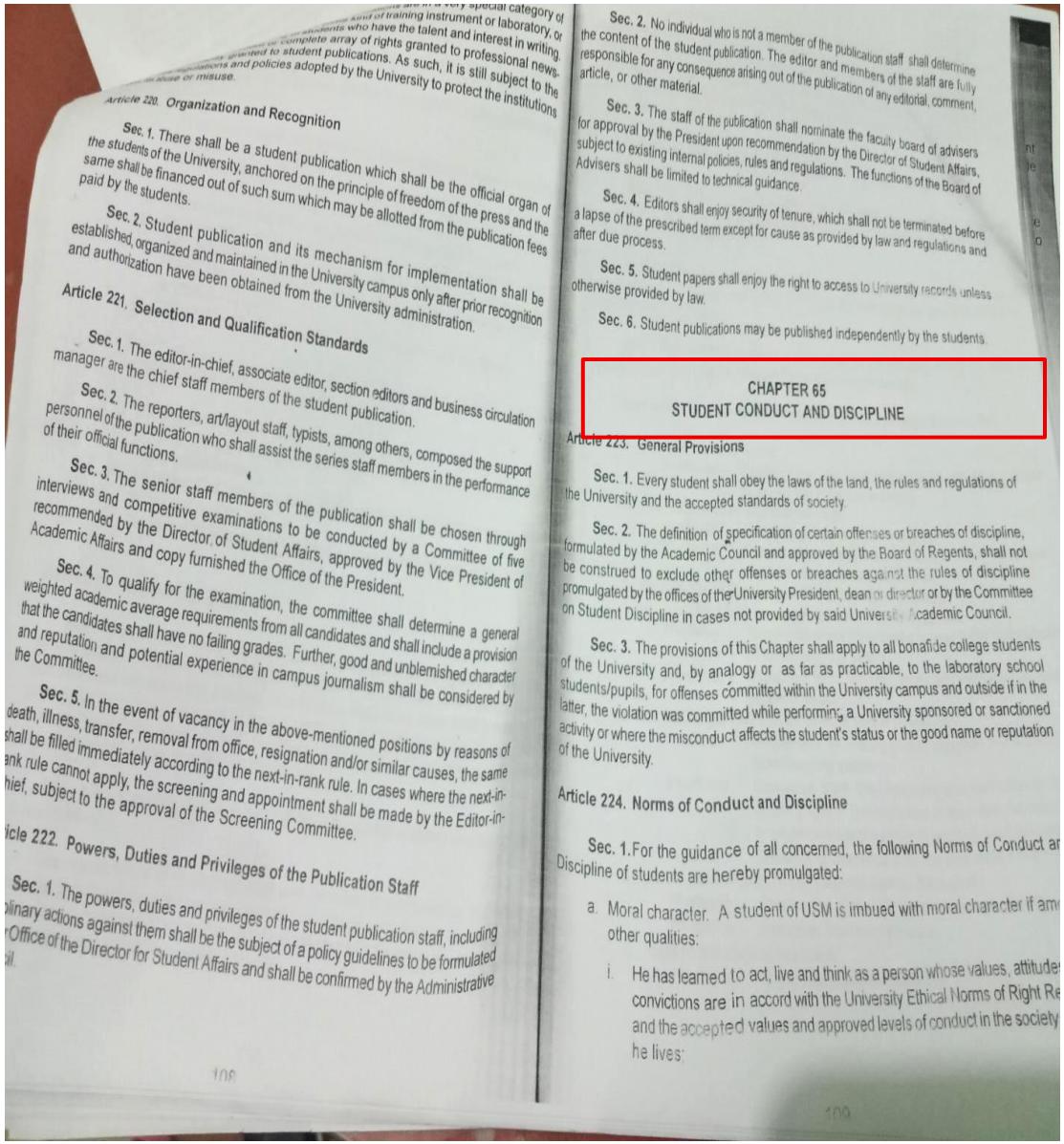
S.5.3. students' own ideas, desirable attitudes and personal discipline;





The University of Southern Mindanao has its own code of conduct for the students that outlines the expected behaviors and rules students must follow while enrolled. This code is designed to maintain a respectful, safe, and productive environment for all members of the academic community.





Article 220. Organization and Recognition

Sec. 1. There shall be a student publication which shall be the official organ of the students of the University, anchored on the principle of freedom of the press and the same shall be financed out of such sum which may be allotted from the publication fees paid by the students.

Sec. 2. Student publication and its mechanism for implementation shall be established, organized and maintained in the University campus only after prior recognition and authorization have been obtained from the University administration.

Article 221. Selection and Qualification Standards

Sec. 1. The editor-in-chief, associate editor, section editors and business circulation manager are the chief staff members of the student publication.

Sec. 2. The reporters, art/layout staff, typists, among others, composed the support personnel of the publication who shall assist the series staff members in the performance of their official functions.

Sec. 3. The senior staff members of the publication shall be chosen through interviews and competitive examinations to be conducted by a Committee of five recommended by the Director of Student Affairs, approved by the Vice President of Academic Affairs and copy furnished the Office of the President.

Sec. 4. To qualify for the examination, the committee shall determine a general weighted academic average requirements from all candidates and shall include a provision that the candidates shall have no failing grades. Further, good and unblemished character and reputation and potential experience in campus journalism shall be considered by the Committee.

Sec. 5. In the event of vacancy in the above-mentioned positions by reasons of death, illness, transfer, removal from office, resignation and/or similar causes, the same shall be filled immediately according to the next-in-rank rule. In cases where the next-in-rank rule cannot apply, the screening and appointment shall be made by the Editor-in-Chief, subject to the approval of the Screening Committee.

Article 222. Powers, Duties and Privileges of the Publication Staff

Sec. 1. The powers, duties and privileges of the student publication staff, including disciplinary actions against them shall be the subject of a policy guidelines to be formulated by the Office of the Director for Student Affairs and shall be confirmed by the Administrative

Sec. 2. No individual who is not a member of the publication staff shall determine the content of the student publication. The editor and members of the staff are fully responsible for any consequence arising out of the publication of any editorial, comment, article, or other material.

Sec. 3. The staff of the publication shall nominate the faculty board of advisers for approval by the President upon recommendation by the Director of Student Affairs, subject to existing internal policies, rules and regulations. The functions of the Board of Advisers shall be limited to technical guidance.

Sec. 4. Editors shall enjoy security of tenure, which shall not be terminated before a lapse of the prescribed term except for cause as provided by law and regulations and after due process.

Sec. 5. Student papers shall enjoy the right to access to University records unless otherwise provided by law.

Sec. 6. Student publications may be published independently by the students.

CHAPTER 65
STUDENT CONDUCT AND DISCIPLINE

Article 223. General Provisions

Sec. 1. Every student shall obey the laws of the land, the rules and regulations of the University and the accepted standards of society.

Sec. 2. The definition of specification of certain offenses or breaches of discipline, formulated by the Academic Council and approved by the Board of Regents, shall not be construed to exclude other offenses or breaches against the rules of discipline promulgated by the offices of the University President, dean or director or by the Committee on Student Discipline in cases not provided by said University Academic Council.

Sec. 3. The provisions of this Chapter shall apply to all bonafide college students of the University and, by analogy or as far as practicable, to the laboratory school students/pupils, for offenses committed within the University campus and outside if in the latter, the violation was committed while performing a University sponsored or sanctioned activity or where the misconduct affects the student's status or the good name or reputation of the University.

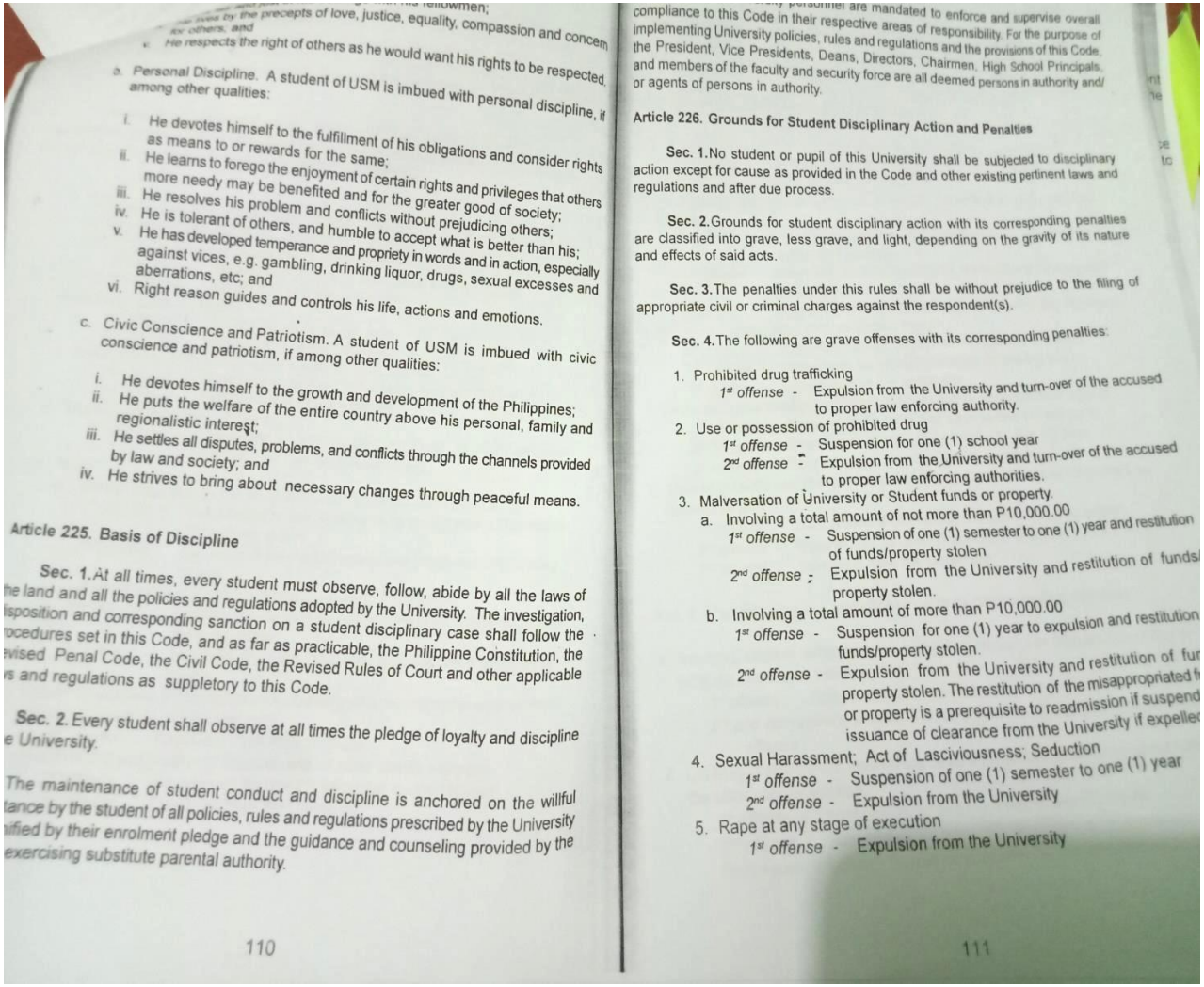
Article 224. Norms of Conduct and Discipline

Sec. 1. For the guidance of all concerned, the following Norms of Conduct and Discipline of students are hereby promulgated:

a. Moral character. A student of USM is imbued with moral character if among other qualities:

i. He has learned to act, live and think as a person whose values, attitudes, convictions are in accord with the University Ethical Norms of Right Reason and the accepted values and approved levels of conduct in the society he lives;

The University enforces this code to create a conducive learning environment, and violations may result in hearings, counseling, or disciplinary measures depending on the severity of the issue.



...the precepts of love, justice, equality, compassion and concern ...fellowmen;
...for others, and
c. He respects the right of others as he would want his rights to be respected.

b. Personal Discipline. A student of USM is imbued with personal discipline, if among other qualities:

i. He devotes himself to the fulfillment of his obligations and consider rights as means to or rewards for the same;
ii. He learns to forego the enjoyment of certain rights and privileges that others more needy may be benefited and for the greater good of society;
iii. He resolves his problem and conflicts without prejudicing others;
iv. He is tolerant of others, and humble to accept what is better than his;
v. He has developed temperance and propriety in words and in action, especially against vices, e.g. gambling, drinking liquor, drugs, sexual excesses and aberrations, etc; and
vi. Right reason guides and controls his life, actions and emotions.

c. Civic Conscience and Patriotism. A student of USM is imbued with civic conscience and patriotism, if among other qualities:

i. He devotes himself to the growth and development of the Philippines;
ii. He puts the welfare of the entire country above his personal, family and regionalistic interest;
iii. He settles all disputes, problems, and conflicts through the channels provided by law and society; and
iv. He strives to bring about necessary changes through peaceful means.

Article 225. Basis of Discipline

Sec. 1. At all times, every student must observe, follow, abide by all the laws of ...he land and all the policies and regulations adopted by the University. The investigation, ...isposition and corresponding sanction on a student disciplinary case shall follow the ...rocedures set in this Code, and as far as practicable, the Philippine Constitution, the ...evised Penal Code, the Civil Code, the Revised Rules of Court and other applicable ...s and regulations as suppletory to this Code.

Sec. 2. Every student shall observe at all times the pledge of loyalty and discipline ...e University.

The maintenance of student conduct and discipline is anchored on the willful ...liance by the student of all policies, rules and regulations prescribed by the University ...ified by their enrolment pledge and the guidance and counseling provided by the ...exercising substitute parental authority.

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...personnel are mandated to enforce and supervise overall compliance to this Code in their respective areas of responsibility. For the purpose of implementing University policies, rules and regulations and the provisions of this Code, the President, Vice Presidents, Deans, Directors, Chairmen, High School Principals, and members of the faculty and security force are all deemed persons in authority and/or agents of persons in authority.

Article 226. Grounds for Student Disciplinary Action and Penalties

Sec. 1. No student or pupil of this University shall be subjected to disciplinary action except for cause as provided in the Code and other existing pertinent laws and regulations and after due process.

Sec. 2. Grounds for student disciplinary action with its corresponding penalties are classified into grave, less grave, and light, depending on the gravity of its nature and effects of said acts.

Sec. 3. The penalties under this rules shall be without prejudice to the filing of appropriate civil or criminal charges against the respondent(s).

Sec. 4. The following are grave offenses with its corresponding penalties:

1. Prohibited drug trafficking
   1st offense - Expulsion from the University and turn-over of the accused to proper law enforcing authority.
2. Use or possession of prohibited drug
   1st offense - Suspension for one (1) school year
   2nd offense - Expulsion from the University and turn-over of the accused to proper law enforcing authorities.
3. Malversation of University or Student funds or property.
   a. Involving a total amount of not more than P10,000.00
      1st offense - Suspension of one (1) semester to one (1) year and restitution of funds/property stolen
      2nd offense - Expulsion from the University and restitution of funds/property stolen.
   b. Involving a total amount of more than P10,000.00
      1st offense - Suspension for one (1) year to expulsion and restitution funds/property stolen.
      2nd offense - Expulsion from the University and restitution of fu... property stolen. The restitution of the misappropriated f... or property is a prerequisite to readmission if suspend... issuance of clearance from the University if expelle...
4. Sexual Harassment; Act of Lasciviousness; Seduction
   1st offense - Suspension of one (1) semester to one (1) year
   2nd offense - Expulsion from the University
5. Rape at any stage of execution
   1st offense - Expulsion from the University

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Junior Philippine Institute of Accountants - USM Chapter
September 18 ·

MINDS BEHIND SOALIS: From Vision to Action

What is auditing? Why is there a need for an auditor in an organization?

There are a lot of common misconceptions about auditors that need to be changed. SOALIS became the bridge to inform and help people understand the true nature of auditing.

Auditing is more than just balancing sheets. It is about accountability, integrity, and making sure organizations stay true to their purpose.

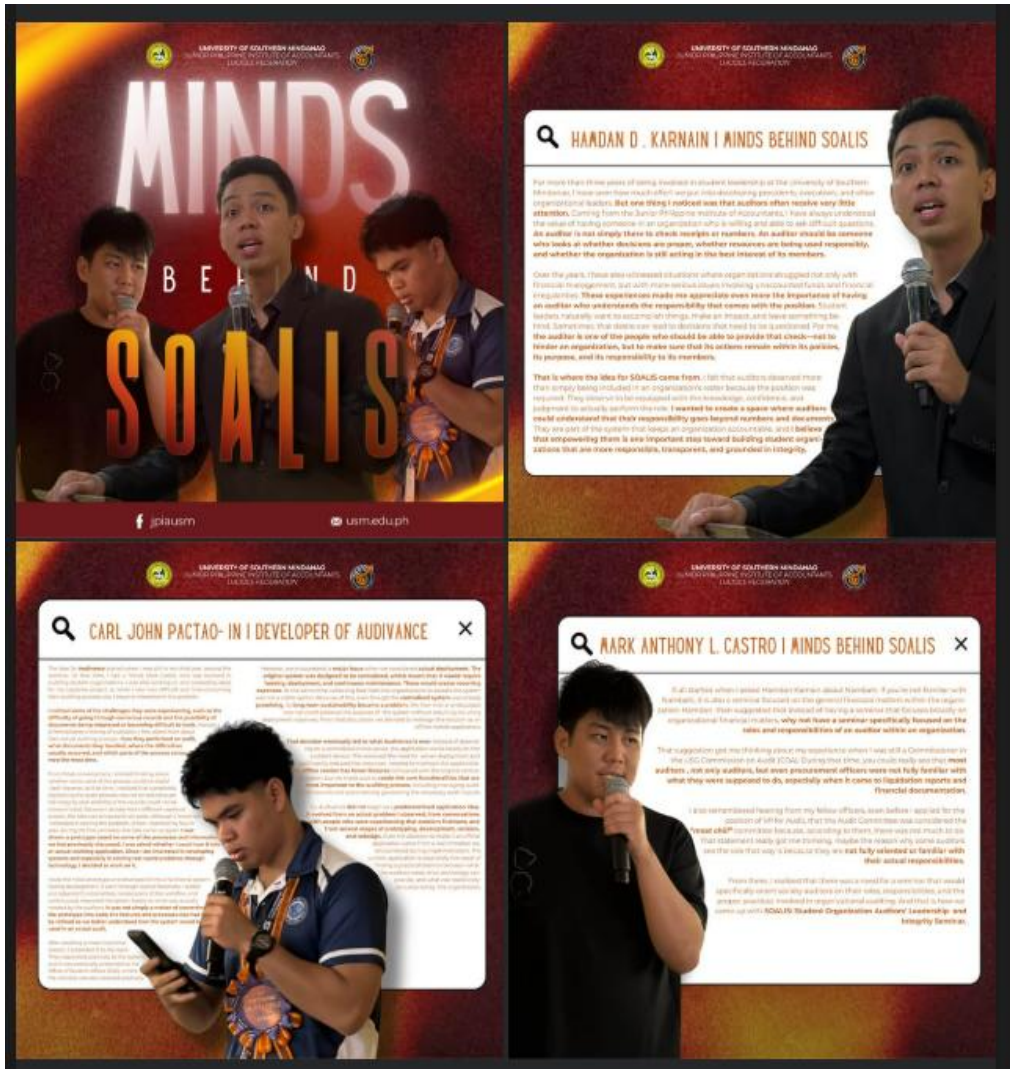
Meet the people whose vision and experiences shaped SOALIS (Student Organization Auditors' Leadership and Integrity Seminar), and the tools built to support it.

Hamdan D. Karnain:
"An auditor is not simply there to check receipts or numbers. An auditor should be someone who looks at whether decisions are proper, whether resources are being used responsibly, and whether the organization is still acting in the best interest of its members."

Mark Anthony L. Castro | VP for Audit:
"Maybe the reason why some auditors see the role that way is because they are not fully oriented or familiar with their actual responsibilities... There was a need for a seminar that would specifically orient society auditors on their roles, responsibilities, and proper practices."

Carl John Pactao-in | Developer of Audivance:
From a capstone project to a working offline mobile app. Audivance began when Carl noticed how difficult and time-consuming auditing student organizations could be, with records piling up and documents easily misplaced. Rather than jumping straight to a fix, he studied how audits were actually done, then built a tool that works locally on the auditor's device: managing audit records and automatically generating the necessary reports. Because real integrity sometimes needs a smarter system behind it.

Together, let us build student organizations that are transparent, responsible, and grounded in integrity.



Junior Philippine Institute of Accountants - USM Chapter
September 19 ·

UPDATE | AUDITING JUST GOT AN UPGRADE!

What if auditing could be organized, streamlined, and accessible even without the use of Wi-Fi? Meet Audivance, an offline audit workplace developed through the initiative of JPIA-USM — Luciole Federation, created to make financial auditing more systematic.

Audivance brings essential audit tasks into one digital workspace. Update event budgets when adjustments arise, record returns and refunds through manual movements, and liquidate events by adding and organizing receipts and supporting documents. It also allows users to review budget vs. actual figures, check budget utilization and variance, save audit reviews, and generate essential audit documents and files. Organizations can even manage their officers and committees directly within the system.

The first peso budgeted is recorded and the last receipt is reviewed. Audivance keeps the trail visible, the records organized, and the process moving. No more digging through scattered files just to find one receipt.

This is evidently what happens when accountability meets innovation. Through it, auditing doesn't have to stay behind. It can Audivance.

Audivance — Audit. Organize. Advance.

