AREA II

FACULTY

PARAMETERS

A. Academic Qualifications and Professional Experience

B. Recruitment, Selection and Orientation

C. Faculty Adequacy and Loading

D. Rank and Tenure

E. Faculty Development

F. Professional Performance and Scholarly Works

G. Salaries, Fringe Benefits and Incentives

H. Professionalism

Program : BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING
Level : 1
SUC : UNIVERSITY OF SOUTHERN MINDANAO
Campus : KABACAN, NORTH COTABATO
Date of Actual Survey : October 26-30, 2026

AREA II: FACULTY

The standard or quality of an institution or program is greatly measured by the qualifications of its faculty. In this light, the faculty should be composed of competent members in terms of academic qualifications, experience and professional expertise. In addition, they should manifest desirable personal qualities and high level of professionalism.

To be effective, faculty members should be properly compensated and taken care of. They must be given opportunities for continuous personal and professional development. A policy of fair and equitable distribution of teaching assignments and workload should be practiced. Likewise, objective and clear promotion criteria/scheme should be adopted by the Institution.

Criteria:

A. Academic Qualifications and Professional Experience

The faculty should have the appropriate academic preparation and experience relevant to the program. They must be holders of appropriate degrees. In case of any deficiency, they should possess relevant and/or compensatory qualifications. Moreover, they must be licensed (where applicable) if they are handling professional subjects. They must exhibit competence as evidenced by their professional license, performance evaluation, consultancy and scholarly works.

B. Recruitment, Selection and Orientation

Recruitment and selection of the faculty are among the important activities undertaken by an institution. Success in the implementation of an academic program depends to a great extent on the quality of the faculty.

The Institution should have an effective system of recruitment and selection of the most qualified faculty. The system may include the conduct of a psychological test, interview, demonstration teaching, etc. The process is a participative effort of the dean, chairperson, faculty representative/s, and other designated officials. New faculty members must be given orientation on the Institution's VMGO and policies as well as on their responsibilities and privileges.

C. Faculty Adequacy and Loading

The Institution should have an adequate number of faculty with the appropriate qualifications to handle the courses offered by a particular program. Teaching assignment/loading should be based on the major/minor fields of specialization of the faculty. Their workload should allow them time to prepare lessons, score papers and

other course requirements, advise students, conduct research and extension activities and perform other instruction-related activities and institutional service. If possible, the faculty should not be given more than three academic subject preparations.

D. Rank and Tenure

The Institution should implement a system of promotion in rank and salary based on existing policies and guidelines. Faculty members must be informed of the Institutional policies on probation, extension, renewal or termination of contract, promotion, and retirement.

E. Faculty Development

The Institution should have a well-funded Faculty Development Program. The program should include criteria for the selection of scholars/grantees, and opportunities/study privileges, research grants, training, etc., that are available. Faculty members should be encouraged to join professional organizations and to continuously upgrade their knowledge and competence by participating in in-service training activities such as seminars, conferences, workshops, etc.

F. Professional Performance and Scholarly Works

Teaching is the main function of the faculty and a performance evaluation system should be based on objective criteria. The faculty should also be involved in the dissemination of knowledge, innovations, and technologies in national and international fora and in the development of instructional materials such as modules, software, teach wares, multi-media devices, etc. Moreover, they are expected to render expert services and consultancies.

G. Salaries, Fringe Benefits and Incentives

The salary scale of the faculty follows the DBM Salary Standardization Scheme and the most recent government issuances on compensation. Fringe benefits of faculty members such as leave privileges and financial assistance should be embodied in the Institution's Code or Manual in consonance with CSC and other government policies and guidelines. Overloads are appropriately compensated. Outstanding performance (publication, reproduction, scholarly works, etc.) of faculty should be recognized and incentives be given correspondingly.

H. Professionalism

Professionalism should be practiced based on the SUC Code, the Civil Service Code of Ethical Standards for Government Officials and Employees (RA 6713), and the Code of Ethics for the Profession. Academic freedom should be judiciously exercised.

The following documents, additional information and exhibits will be useful in evaluating this Area, and should be made available, preferably at the Accreditation Center:

1. Board Resolutions on rank and tenure, and others that concern the faculty;
2. Bulletins/display boards where important legislations, memoranda, directives and circulars on fringe benefits are posted;
3. CMO and other pertinent policies and guidelines;
4. Class Records;
5. Class Schedule for the current semester and for the two (2) preceding semesters;
6. Code of Professional Ethics/R.A. 6713 and other pertinent CSC issuances;
7. Faculty Development Program;
8. Faculty Journal;
9. Faculty Manual;
10. Faculty Performance and Rating System;
11. Faculty Profile;
12. List of faculty and the training, seminars, and conferences they attended (indicate the date and place);
13. Merit System and Promotion Plan;
14. Minutes and attendance record of faculty meetings;
15. Minutes of meetings of the Selection Board;
16. Personnel records of disciplinary/administrative cases, if any;
17. Plantilla of Faculty;
18. Qualification Standards;
19. Records of termination cases, if any;
20. Samples of results of recruitment and selection process conducted showing the names of applicants; and
21. Issuances on Compensation, Fringe Benefits and Incentives.

AREA II: FACULTY

RATING SCALE								
NA	0	1	2	3	4	5		
-	-	Poor	Fair	Satisfactory	Very Satisfactory	Excellent		
Not Applicable	*Missing*	*Criterion is met minimally in some respects, but much improvement is needed to overcome weaknesses (75% lesser than the standards)*	*Criterion is met in most respects, but some improvement is needed to overcome weaknesses (50% lesser than the standards)*	*Criterion is met in all respects (100% compliance with the standards)*	*Criterion is fully met in all respects, at a level that demonstrates good practice (50% greater than the standards)*	*Criterion is fully met with substantial number of good practices, at a level that provides a model for others (75% greater than the standards)*		

Indicators	Item Rating (IR)	System – Implementation – Outcome Mean (SIOM)	Parameter Mean (PM)
PARAMETER A: ACADEMIC QUALIFICATIONS AND PROFESSIONAL EXPERIENCE			
SYSTEM – INPUTS AND PROCESSES			
S.1. The required number of faculty have earned graduate degrees and qualifications appropriate and relevant to the program, namely:	5		
S.1.1. preferably master's degrees;	5		
S.1.2. master's degrees within a period not exceeding five (5) years from the date of the issuance of CMO No. 3 s 2007 for full time faculty without master's degrees. This provision does not apply to special lecturers;	5		
S.1.3. registered Professional Accountant in Philippines with PRC Identification Card; and	5		
S.1.4. professional license in handling professional courses (e.g., Taxation and Business Law)s.	5		
S.2. Other qualifications such as the following are considered:	4.4		

Indicators		IR	SIOM	PM
S.2.1. related professional experience;	5			
S.2.2. licensure;	5			
S.2.3. specialization;	5			
S.2.4. technical skills and competence, and	4			
S.2.5. special abilities, computer literacy, research productivity.	3			
S.3. Faculty handling OJT/practicum courses have had at least three (3) years of teaching and industry-based experience in the field.		3		
S.4. At least 50% of the faculty members have earned relevant graduate degrees.		5	4.35	

IMPLEMENTATION				
I.1. The faculty demonstrate professional competence and are engaged in or a combination of the following:		4.17		
I.1.1. instruction;	5			
I.1.2. research;	5			
I.1.3. extension;	4			
I.1.4. production;	3		4.17	
I.1.5. consultancy and expert service; and	5			
I.1.6. publication, creative and scholarly works.	3			

OUTCOME/S				
O.1. The institution has qualified and competent faculty.		5	5	4.50

Indicators	IR	SIOM	PM
PARAMETER B: RECRUITMENT, SELECTION AND ORIENTATION			
SYSTEM – INPUTS AND PROCESSES			
S.1. Faculty recruitment is based on an institutional Human Resource Development Plan/Program (HRDP).	5	5	

IMPLEMENTATION			
I.1. The following criteria are considered in the recruitment and selection of faculty:	4.60		
Mandatory			
I.1.1. academic qualifications;	5		
I.1.2. personal qualities;	5		
I.1.3. communication skills;	5		
I.1.4. teaching ability;	5		
I.1.5. medical examination results;	5		
I.1.6. psychological examination results;	5		
Optional			
I.1.7. relevant professional experiences;	4		
I.1.8. previous record of employment;	4		
I.1.9. technical/special skills & abilities; and	4		
I.1.10. previous performance rating.	4		
I.2. The hiring system adopts an open competitive selection, based on the CSC-approved Merit System of the Institution, published and well-disseminated through various media outlets:	4.50		
I.2.1. print media (newspaper, flyers, CSC Bulletin of vacant positions);	4		
I.2.2. broadcast media (TV, radio);	5		

Indicators	IR	SIOM	PM
I.2.3. website; 5			
I.2.4. bulletin boards; and 4			
I.2.5. others (please specify)_____.			
I.3. Recruitment and selection process involves the Dean, concerned Chairperson, faculty representative/s, and other administrators concerned.	5		
I.4. A Screening Committee selects and recommends the best and most qualified applicant.	5		
I.5. Measures to avoid professional in-breeding are observed.	4		
I.6. The institution conducts orientation for newly-hired faculty on its vision and mission and CSC, PRC, DBM and administration policies on their duties, responsibilities and other concerns.	5	4.68	

OUTCOME/S			
O.1. The most qualified faculty are selected.	5	5	4.89

PARAMETER C: FACULTY ADEQUACY AND LOADING			
SYSTEM – INPUTS AND PROCESSES			
S.1. Faculty-student ratio is in accordance with the program requirements and standards as follows:	5		
S.1.1. lecture (1:40), *maximum of 1:50; and* 5			
S.1.2. laboratory (1:25), *maximum of 1:30.* 5			
S.2. There is a provision on incentives for overload teaching in accordance with CMO of the program and/or institutional guidelines.	5		

Indicators	IR	SIOM	PM
S.3. The full-time faculty members are distributed among ranks and subject/specialization.	5		
S.4. Faculty schedule allows time for preparation of lessons, scoring of test papers, record-keeping, class evaluation and other instruction-related activities.	5		
S.5. Workload Guidelines contain sufficient time for teaching and/or research, extension, production and other assigned tasks.	5		
S.6. There is equitable, measurable and fair distribution of teaching load and other assignments.	4	4.83	

IMPLEMENTATION			
I.1. The maximum total load of a regular full-time faculty member is based on the CMO No 3 s 2007 program and/or institutional guidelines.	4		
I.2. A Faculty Manual is published formalizing faculty policies, standards and guidelines.	5		
I.3. Professional subjects are handled by specialists in the discipline/program	5		
I.4. The faculty members are assigned to teach their major/minor fields of specialization, with none of them assigned more than four (4) different subject preparations within a semester.	4		
I.5. Administrative arrangements are adopted when vacancies/leaves of absence occur during the term.	4		
I.6. At least 60% of the professional subjects in Accountancy program are handled by full-time faculty members.	5		
I.7. Teaching schedule does not allow more than six (6) hours of continuous teaching.	5		
I.8. Administrative, research or professional assignment outside of regular teaching is given credit.	4		

Indicators	IR	SIOM	PM
I.9. Instruction-related assignments, such as consultation, tutorial, remedial classes, expert services, etc., are in consonance with faculty workload guidelines.	5		
I.10. Workload assignments and number of preparations are in accordance with existing workload guidelines.	4	4.50	
OUTCOME/S			
O.1. The faculty are efficient and effective, with sufficient time for instruction, research, extension, and other assigned tasks.	5	5	4.77
PARAMETER D: RANK AND TENURE			
SYSTEM – INPUTS AND PROCESSES			
S.1. The institution has a system of promotion in rank and tenure based on official issuances.	5		
S.2. The institution has a policy on temporary status of employment.	5		
S.3. At least 50% of the full-time faculty members teaching the professional courses are under permanent or regular status.	5	5	
IMPLEMENTATION			
I.1. The institution implements the system of promotion in rank and salary based on existing policies and issuances (e.g. NBC 461).	5		
I.2. Retirement, separation or termination benefits are implemented in accordance with institutional and government (CSC, GSIS/DBM) policies and guidelines.	5		
I.3. The faculty members are officially informed of their rank and tenure after evaluation of their credentials and performance.	5		

Indicators	IR	SIOM	PM
I.4. The faculty concerned are officially informed of the extension, renewal or termination of their appointments.	5		
I.5. The institution implements a CSC-approved Strategic Performance Management System (SPMS) which emphasizes quality teaching performance, research, creative work, extension and production services.	5		
I.6. The probationary period or temporary status required before a permanent status is granted to the faculty in accordance with Civil Service and institutional policies and guidelines.	5		
I.7. Probationary period of at least one (1) or two (2) years is required to allow the faculty member to prove his/her worth.	4	4.86	
OUTCOME/S			
O.1. The faculty are satisfied with their rank and employment status.	5	5	4.95
PARAMETER E: FACULTY DEVELOPMENT			
SYSTEM – INPUTS AND PROCESSES			
S.1. The institution has an approved and sustainable Faculty Development Program (FDP).	5		
S.2. The faculty receive academic recognition such as scholarships/fellowships/grants and awards.	5		
S.3. Policies on faculty academic recognition and grant of scholarships/fellowships and awards are implemented accordingly.	5		
S.4. Every faculty member is an active member of at least one professional/scientific organization or honor society relevant to his/her assignment and/or field of specialization.	5		
S.5. The budget allocation for faculty development is adequate and wisely utilized.	4	4.80	

Indicators	IR	SIOM	PM
IMPLEMENTATION			
I.1. The institution implements a sustainable Faculty Development Program based on identified priorities/needs such as;	4.25		
I.1.1. upgrade of educational qualifications (graduate studies);	5		
I.1.2. attendance to seminars, symposia and conferences for continuing education;	5		
I.1.3. conduct of research activities and publication of research output; and	3		
I.1.4. giving of lectures and presentation of papers in national/international conferences, symposia and seminars.	4		
I.2. The institution supports the professional development of the faculty by requiring them to attend continuing education, seminars, workshops, conferences, and other forms of training.	5		
I.3. The institution conducts in-service training program regularly at least once per term.	4		
I.4. Selection of deserving faculty members to be granted scholarships, fellowships, seminars, conferences and/or training grants is done objectively.	4		
I.5. The budget for faculty development is adequately allocated.	5		
I.6. The budget allocated for faculty development is wisely utilized.	5		
I.7. Opportunities for the faculty members to attend capability-building and enhancing activities are fairly distributed.	4		
I.8. A tuition fee privilege and other forms of assistance are available for faculty members pursuing advanced (masters' and doctoral) degrees.	5		
I.9. The faculty members are given incentives for book writing, manuals/handbooks, compilations and instructional materials to keep up with new knowledge and techniques in the field of specialization.	4		

Indicators		IR	SIOM	PM
I.10. The Faculty Development Program provides for the following:		4.50		
I.10.1. adequate and qualified supervision of faculty;	5			
I.10.2. scholarships, sabbatical leaves, research and travel grants;	4			
I.10.3. financial support for active membership in professional organizations;	4			
I.10.4. deloading to finish the faculty members' thesis/dissertation.	5			
I.10.5. attendance in continuing professional education (CPE) programs such as seminars, workshops, and conferences or some in-service training courses;	5			
I.10.6. conducting research related to the program	5		4.47	
I.10.7. publishing scholarly articles and research outputs; and	4			
I.10.8. production of instructional materials (IM's).	4			

OUTCOME/S				
O.1. The faculty are well-trained and competent to serve the institution.		5		
O.2. The faculty are committed to serve and support the programs and projects of the institution.		5	5	4.75

PARAMETER F: PROFESSIONAL PERFORMANCE AND SCHOLARLY WORKS				
SYSTEM – INPUTS AND PROCESSES				
S.1. The institution has a system of evaluating the faculty on the following:		5		
S.1.1. professional performance; and	5		5	
S.1.2. scholarly works.	5			

Indicators	IR	SIOM	PM
IMPLEMENTATION			
The Faculty			
I.1. demonstrate skills and competencies in all of the following:	4.37		
I.1.1. knowledge of the program objectives/outcome(s);	5		
I.1.2. reflecting clearly the program outcomes in the course objectives;	5		
I.1.3. knowledge and mastery of the content, issues and methodologies in the discipline;	5		
I.1.4. proficiency in the use of the language of instruction;	4		
I.1.5. the use of higher order thinking skills (analytical, critical, creative, innovative and problem-solving);	5		
I.1.6. innovativeness and resourcefulness in the different instructional processes;	4		
I.1.7. integration of values and work ethics in the teaching-learning process; and	4		
I.1.8. integration of Gender and Development(GAD) activities	3		
I.2. promptly submits the required reports and other academic outputs.	5		
I.3. updates lecture notes through an interface of relevant research findings and new knowledge.	5		
I.4. serves as resource person/lecturer/consultant in the field of Accountancy.	5		
I.5. presents papers in local, regional, national and/or international fora.	3		
I.6. conduct extension and outreach services.	4		
I.7. regularly updates respective course syllabi	5		

Indicators	IR	SIOM	PM
I.8. Conducts research and publish outputs in refereed journals of national and international circulation	3		
I.9. utilizes ICT resources and other resources in the enhancement of the teaching-learning process.	5		
I.10. publishes papers in the regional, national and/or international magazines and journals	3		
I.11. produces instructional materials, e.g. workbooks, manuals, modules, audio-visual aids, etc to facilitate teaching and learning.	5	4.30	

OUTCOME/S			
O.1. The faculty performance is generally satisfactory.	5		
O.2. The scholarly works of the faculty are commendable.	5	5	4.77

PARAMETER G: SALARIES, FRINGE BENEFITS, AND INCENTIVES			
SYSTEM – INPUTS AND PROCESSES			
S.1. The institution has a system of granting compensation and rewards to its faculty and staff.	5	5	

IMPLEMENTATION			
I.1. The following fringe benefits are granted:	4.40		
I.1.1. maternity leave/paternity leave with pay;	5		
I.1.2. sick leave;	5		
I.1.3. study leave (with or without pay);	5		
I.1.4. vacation leave;	5		

Indicators		IR	SIOM	PM
I.1.5. tuition fee discount for faculty dependents;	5			
I.1.6. clothing/uniform allowance;	5			
I.1.7. performance based bonus (PBB);	3			
I.1.8. anniversary bonus;	3			
I.1.9. honoraria/ incentives for conducting research or for the production of scholarly works;	5			
I.1.10. housing privilege; (optional)	5			
I.1.11. sabbatical leave;	5			
I.1.12. compensatory leave credit;	5			
I.1.13. deloading to finish thesis/dissertation;	5			
I.1.14. thesis/dissertation aid; and	5			
I.1.15. others (please specify)_____.	5			
I.2. Policies on salaries/benefits and other privileges are disseminated to the faculty members.		5		
I.3. Salaries are paid regularly and promptly.		5		
I.4. Teaching assignments beyond the regular load are compensated (e.g., overload pay, service credits, etc.)		5		
I.5. Faculty members who are actually involved in the production of scholarly materials are given credits for their work.		5		
I.6. Faculty members with outstanding performance are given recognition/awards and incentives.		5	4.90	

Indicators	IR	SIOM	PM
OUTCOME/S			
O.1. The faculty are satisfied with their compensation and rewards.	5	5	4.97
PARAMETER H: PROFESSIONALISM			
SYSTEM – INPUTS AND PROCESSES			
S.1. There are approved SUC Code and SUC Faculty Manual that define the policies, guidelines, rules and regulations affecting the faculty.	5	5	
IMPLEMENTATION			
The Faculty			
I.1. responsibly observe the following:	4.60		
I.1.1. regular and prompt attendance to classes;	5		
I.1.2. participation in faculty meetings and university/college activities;	5		
I.1.3. completion of assigned tasks on time;	4		
I.1.4. submission of all required reports promptly; and	4		
I.1.5. decorum at all times.	5		
I.2. follow the Code of Ethics of the Profession and the Code of Ethical Standards for Government Officials and Employees (RA 6713).	5		
I.3. exercise academic freedom judiciously.	5		
I.4. show commitment and loyalty to the institution as evidenced by:	4.75		
I.4.1. observance of official time;	5		
I.4.2. productive use of official time;	5		

Indicators	IR	SIOM	PM
I.4.3. performance of other tasks and assignments with or without compensation; and 4			
I.4.4. compliance with terms of agreement/contracts (e.g., scholarships and training). 5			
I.5. maintain harmonious interpersonal relations with superiors, peers, students, parents and the community.	5		
I.6. demonstrate knowledge of recent educational trends/issues/resources in the field of Accountancy.	4		
I.7. show evidence of professional growth through further and continuing studies.	5		
I.8. engage in practice which enable the faculty to demonstrate harmonious interpersonal relations with the students, parents and the community.	5	4.79	

OUTCOME/S			
O.1. The corps of faculty manifests a commendable level of professionalism.	5	5	4.93
		Area Mean:	4.82

SUMMARY OF RATINGS

AREA II: FACULTY

Parameters		Numerical Rating	Descriptive Rating
A	ACADEMIC QUALIFICATIONS AND PROFESSIONAL EXPERIENCE	4.50	
B	RECRUITMENT, SELECTION AND ORIENTATION	4.89	
C	FACULTY ADEQUACY AND LOADING	4.77	
D	RANK AND TENURE	4.95	
E	FACULTY DEVELOPMENT	4.75	
F	PROFESSIONAL PERFORMANCE AND SCHOLARLY WORKS	4.77	
G	SALARIES, FRINGE BENEFITS, AND INCENTIVES	4.97	
H	PROFESSIONALISM	4.93	

Total: 38.53

Mean: 4.82

LEAD ACCREDITOR/S: