AREA III

CURRICULUM AND INSTRUCTION

Program Performance Profile (PPP)

AREA III

CURRICULUM AND INSTRUCTION

Program Performance Profile (PPP)

PARAMETER A

AREA III – Curriculum and Instruction

Parameter A – CURRICULUM AND PROGRAM OF STUDIES

1. **SYSTEM-INPUTS AND PROCESSES**
   - **Present the BOR/BOT approved Curriculum and /or Program of Studies**
     The Program under Survey

A.1. Description of the Program

The Bachelor of Science in Management Accounting (BSMA) program at the University of Southern Mindanao (USM) is administered by the Department of Accountancy under the College of Business, Development Economics and Management (CBDEM). Implemented in accordance with CHED Memorandum Order (CMO) No. 28, s. 2017 and institutionalized through Board of Regents (BOR) approval, the program features a 176-unit outcomes-based curriculum spanning General Education, Common Business Education, Core Accounting, and Specialized Major subjects. The curriculum delivers essential knowledge in financial and cost accounting, strategic business analysis, management control systems, taxation, and accounting information technology—preparing graduates for analytical, managerial, and strategic roles across public practice, commerce, government, and education.

Directly aligned with institutional goals, regional development priorities (SOCCSKSARGEN RDP), and national agendas (AmBisyon Natin 2040), the BSMA program embeds ethical responsibility, research, and corporate citizenship into its instruction. Students complete a 400-hour off-campus internship in host training establishments alongside independent management accounting research, ensuring strong immersion in real-world business environments. This preparation empowers students and graduates to earn global and national certifications—including Certified Management Accountant (CMA), Certified Tax Technician (CTT), and National

Certified Bookkeeper (NCB)—and yields strong graduate outcomes, highlighted by a 96.92% relative employment rate and high performance ratings from employers.

A.2. Objectives of the Program

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

In 3-5 years, the BS MA graduates of USM shall:

1. Provide leadership in their professional careers in public practice, commerce and industry, government, and education capable of making positive contributions over their lifetime to the profession and the society in which they work;
2. Professional Accountants employing technical, conceptual, and human resource skills in their professional careers in public practice, commerce and industry, government and education in the performance of their profession adhering to the code of ethics for Professional accountants;
3. Engage in entrepreneurial activities and support various stakeholders in taking strategic decisions through the presentation and analysis of financial data and information arising from business transactions;
4. Work harmoniously among diverse cultures in the workplace; and
5. Continue to learn and adapt to changes in their profession and the society throughout their professional lives for the advancement of their career and their quality of life.

PROGRAM OUTCOMES (PO)

Upon graduation, the University of Southern Mindanao BS MA students must be able to:

a) Articulate and discuss the latest development in the specific field of practice.
b) Effectively communicate orally and in writing using both English and Filipino
c) Work effectively and independently in multidisciplinary and multi-cultural teams.

d) Act in recognition of professional, social and ethical responsibility
e) Preserve and promote "Filipino historical and cultural heritage"
f) Participate in the generation of new knowledge in research and development projects.
g) Perform the basic functions of management such as planning, organizing, leading and controlling;
h) Apply the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology, and strategic management) and employ these concepts in various business situations;
i) Select the proper decision making tools to critically, analytically and creatively solve problems and drive results;
j) Apply information and communication technology (ICT) skills as required by the business environment;
k) Organize and lead groups to plan and implement organizational related activities;
l) Resolve business issues and problems, with a global and strategic perspective using knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, accounting and control;
m) Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies;
n) Employ technology as a business tool in capturing financial and nonfinancial information, generating reports and making decisions;
o) Demonstrate knowledge and skills to successfully respond to various types of assessments
p) Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant

A.3. The Curriculum of the Program (showing subject distribution by school term and year level).

UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato

Philippines

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Bachelor of Science in Management Accounting (BSMA)
Revised Curriculum _____ based on CMO No. 27 s. 2017 and CMO No. 20 s. 2013
BOR Res. ____ s. 2024
Effective 1st Semester AY 2024-2025

First Year – First Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 01	Financial Accounting and Reporting	2	3	3	None
AEC 26	Math of Investments	3	0	3	None
AEC 04	Management Science	3	0	3	None
BaM 03	Human Behavior in Organization	3	0	3	None
GE 01	Understanding the Self	3	0	3	None
GE 04	Mathematics in the Modern World	3	0	3	None
GE 07	Science Technology and Society	3	0	3	None
PE 01	PATHFit 1: Movement Competency Training	2	0	2	None
NSTP 01	Civic Welfare Training Service 1/ Reserved Officers Training Corps 1	3	0	3	None
	TOTAL	**25**	**3**	**26**	

First Year – Second Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 02	Accounting for Partnership and Corporation	2	3	3	AEC 01
AEC 03	Conceptual Framework and Accounting Standards	3	0	3	AEC 01, AEC 26
AEC 10	Law on Obligations and Contracts	3	0	3	AEC 01
GE 03	The Contemporary World	3	0	3	None
GE 09	Life and Works of Rizal	3	0	3	None
GEMST	Living in the IT Era	3	0	3	None
GE 06	Art Appreciation	3	0	3	None
PE 02	PATHFit 2: Exercise-based Fitness Activities	2	0	2	PE 01
NSTP 02	Civic Welfare Training Service 2/ Reserved Officers Training Corps 2	3	0	3	NSTP 01
	TOTAL	**25**	**3**	**26**	

Second Year – First Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 08	Cost Accounting and Control	3	0	3	AEC 02, AEC 04
AEC 13	Intermediate Accounting 1	2	3	3	AEC 02, AEC 03
AEC 06	IT Application Tools in Business	2	3	3	None
AEC 11	Business Laws and Regulations	3	0	3	AEC 10
AEC 05	Statistical Analysis with Software Application for Business	3	0	3	None
AgEc 04	Managerial Economics	3	0	3	None
GE 02	Readings in Philippine History	3	0	3	None
GE 05	Purposive Communication	3	0	3	None
PE 03	PATHFit 3: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2	0	2	PE 02
	TOTAL	**24**	**6**	**26**	

Second Year – Second Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
		Hours			
AEC 07	Accounting Information System	2	3	3	AEC 06
AEC 14	Intermediate Accounting 2	2	3	3	AEC 13
AEC 09	Strategic Cost Management	3	0	3	AEC 08
AEC 12	Regulatory Framework and Legal Issues in Business	3	0	3	AEC 11
MgtAcc 01	Valuation Methods	3	0	3	AEC 13
AgEc 05	Economic Development	3	0	3	None
GE 08	Ethics	3	0	3	None
GEMST	Environmental Science	3	0	3	None
PE 04	PATHFit 4: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2	0	2	PE 02
	TOTAL	**24**	**6**	**26**	

Third Year – First Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
		Hours			
AEC 25	Accounting Research Methods	3	0	3	AEC 05
AEC 16	Income Taxation	2	3	3	AEC 12
AEC 15	Intermediate Accounting 3	2	3	3	AEC 14
AEC 21	Accounting for Business Combinations	3	0	3	AEC 14
MgtAcc 02	Project Management	3	0	3	AEC 09
BaM 05	Human Resource Management	3	0	3	BaM 03
CBMEC 01	Operations Management and TQM	3	0	3	BaM 03, AEC 05
GESSP 04	The Entrepreneurial Mind	3	0	3	None
	TOTAL	**22**	**6**	**24**	

Third Year – Second Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
		Hours			
AEC 19	Financial Management	3	0	3	Mgt Acc 01
AEC 17	Business Taxation	3	0	3	AEC 16
MgtAcc UT 01	Introduction to Management Accounting Research (Undergraduate Thesis 1)	2	3	3	AEC 25
AEC 22	Accounting for Government and Non-profit Organizations	3	0	3	AEC 15
MgtAcc 03	Performance Management Systems	3	0	3	Mgt Acc 02
CBMEC 02	Strategic Management	3	0	3	CBMEC 01
MgtAcc Elect 01	Innovation and Strategy Formulation	3	0	3	CBMEC 01, Mgt Acc 02
	TOTAL	**20**	**3**	**21**	

Fourth Year – First Semester

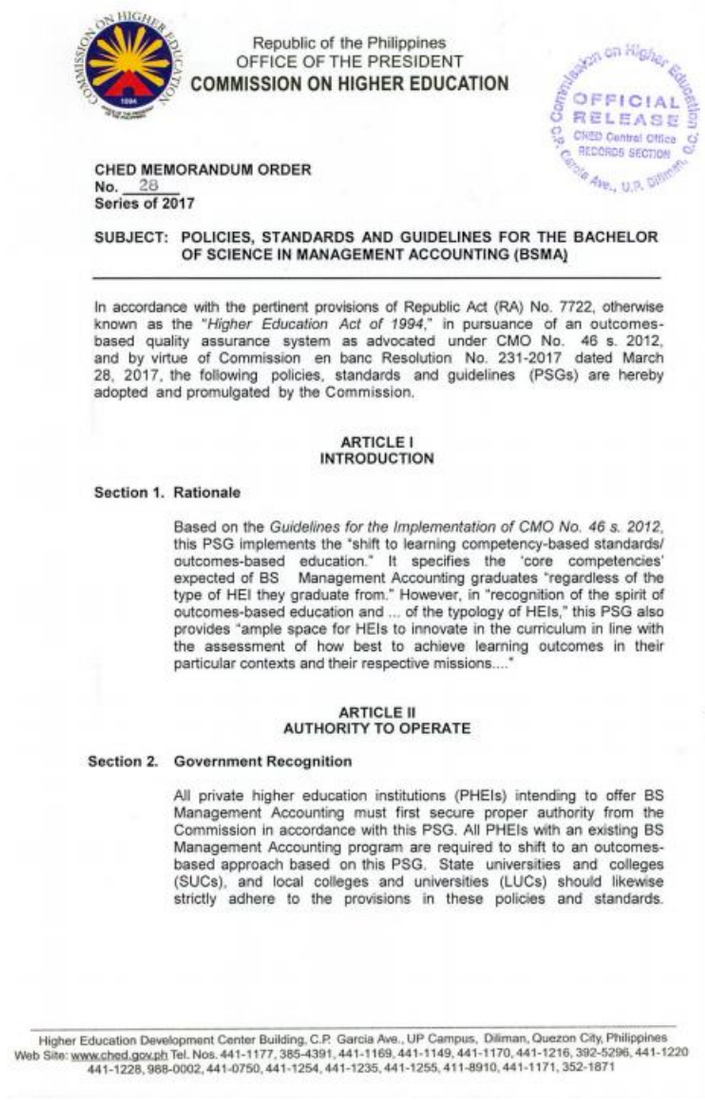
Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
		Hours			
MgtAcc UT 02	Management Accounting Research (Undergraduate Thesis 2)	3	0	3	Acc UT 01
MgtAcc OJT 01	Management Accounting Internship (400 Hours Off Campus)	0	400	6	AEC 19, AEC 17, MgtAcc UT 01, AEC 22, MgtAcc 03, CBMEC 02, MgtAcc Elect 01
	TOTAL	**3**	**400**	**9**	

Fourth Year – Second Semester

Course Code	Course Title	Lec	Lab	Unit Credit	Pre-requisite
		Hours			
AEC 18	Financial Markets	3	0	3	AEC 19
AEC 23	Governance, Business Ethics, Risk Management, and Internal Control	3	0	3	AEC 19
AEC 24	Strategic Business Analysis	3	0	3	CBMEC 02
MgtAcc 04	Strategic Tax Management	3	0	3	AEC 17, CBMEC 02, MgtAcc OJT 01
MgtAcc 05	Sustainability and Strategic Audit	2	3	3	Mgt Acc 03, MgtAcc Elect 01, MgtAcc OJT 01
AEC 20	International Business and Trade	3	0	3	AgEc 05
	TOTAL	**17**	**3**	**18**	

- **Present the CHED Meorandum Order of the Program (*if there is any).***

The Bachelor of Science in Management Accounting (BSMA) program is governed by **CHED Memorandum Order (CMO) No. 28, Series of 2017**, which sets the mandatory Policies, Standards and Guidelines (PSGs) for the degree program in accordance with Republic Act No. 7722 and CMO No. 46, s. 2012. Grounded in Outcomes-Based Education (OBE), this memorandum specifies the core competency framework, minimum program outcomes, sample performance indicators, and curricular delivery standards required of higher education institutions. It prescribes a minimum 167-unit curriculum distributed across General Education (36 units), Physical Education and NSTP (14 units), Common Business and Management Education (6 units), Core Accounting Education (81 units), and Cognates/Major/Professional courses (30 units). Furthermore, CMO No. 28, s. 2017 mandates key operational and resource requirements—including a 400-hour mentored off-campus internship, a 3-unit management accounting research module.



Republic of the Philippines
OFFICE OF THE PRESIDENT
COMMISSION ON HIGHER EDUCATION

OFFICIAL RELEASE
CHED Central Office
RECORDS SECTION

CHED MEMORANDUM ORDER
No. 28
Series of 2017

SUBJECT: POLICIES, STANDARDS AND GUIDELINES FOR THE BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING (BSMA)

In accordance with the pertinent provisions of Republic Act (RA) No. 7722, otherwise known as the "*Higher Education Act of 1994*," in pursuance of an outcomes-based quality assurance system as advocated under CMO No. 46 s. 2012, and by virtue of Commission en banc Resolution No. 231-2017 dated March 28, 2017, the following policies, standards and guidelines (PSGs) are hereby adopted and promulgated by the Commission.

ARTICLE I
INTRODUCTION

Section 1. Rationale

Based on the *Guidelines for the Implementation of CMO No. 46 s. 2012*, this PSG implements the "shift to learning competency-based standards/ outcomes-based education." It specifies the 'core competencies' expected of BS Management Accounting graduates "regardless of the type of HEI they graduate from." However, in "recognition of the spirit of outcomes-based education and ... of the typology of HEIs," this PSG also provides "ample space for HEIs to innovate in the curriculum in line with the assessment of how best to achieve learning outcomes in their particular contexts and their respective missions...."

ARTICLE II
AUTHORITY TO OPERATE

Section 2. Government Recognition

All private higher education institutions (PHEIs) intending to offer BS Management Accounting must first secure proper authority from the Commission in accordance with this PSG. All PHEIs with an existing BS Management Accounting program are required to shift to an outcomes-based approach based on this PSG. State universities and colleges (SUCs), and local colleges and universities (LUCs) should likewise strictly adhere to the provisions in these policies and standards.

Higher Education Development Center Building, C.P. Garcia Ave., UP Campus, Diliman, Quezon City, Philippines
Web Site: www.ched.gov.ph Tel. Nos. 441-1177, 385-4391, 441-1169, 441-1149, 441-1170, 441-1216, 392-5296, 441-1220
441-1228, 988-0002, 441-0750, 441-1254, 441-1235, 441-1255, 411-8910, 441-1171, 352-1871

2. IMPLEMENTATION

- **Describe and/or make comparison of the duly approved course in the curriculum with CHED/PRC standards or minimum requirements in terms of units**

The duly approved Bachelor of Science in Management Accounting (BSMA) curriculum at the University of Southern Mindanao (USM) is fully aligned with and exceeds the national minimum standards prescribed by the Commission on Higher Education (CHED) under CMO No. 28, Series of 2017.

While CHED mandates a minimum requirement of **167 units** for the BSMA program, USM's revised outcomes-based curriculum requires **176 units**. USM satisfies all CHED minimum prescribed units across every required curricular component and incorporates 9 additional units of foundational coursework—such as AEC 02: Accounting for Partnership, Corporation and AEC 26: Math of Investments and 3 units for Thesis Outline which is an institution requirement —to reinforce fundamental quantitative and accounting skills necessary for higher-level professional courses.

CURRICULUM COMPONENT	**Number of Units**	
	USM	**CMO**
General Education Courses (including Life and Works of Rizal)	36	36
PE and NSTP Courses	14	14
Institutional GE Courses	-	-
Common Business and Management Education Courses	6	6
Core Accounting Education Courses	81	81
Cognates/Major/Professional Courses	30	30
Additional Courses	9	-
TOTAL UNITS	**176**	**167**

- **Describe the congruence of the curricular program with the vision and mission of the institution and the Goals of the Academic Unit.**

The Bachelor of Science in Management Accounting (BSMA) curriculum at the University of Southern Mindanao (USM) is systematically mapped and directly aligned with the institution's Vision and Mission, as well as the overarching goals of the College of Business, Development Economics and Management (CBDEM).

1. Congruence with the USM Vision

The USM Vision aims to provide quality and relevant education to develop globally competitive, culture-sensitive, and morally responsive human resources for sustainable development. The BSMA curriculum fulfills this vision by integrating technical mastery in financial reporting, strategic cost management, taxation, and accounting information technology with courses in corporate governance, business ethics, and social responsibility. This produces graduates who possess international professional standards—eligible for global credentials like the Certified Management Accountant (CMA)—while maintaining strong moral grounding and cultural awareness.

2. Congruence with the USM Mission

USM's Mission focuses on accelerating socio-economic development (M1), promoting harmony among diverse cultures (M2), and improving the quality of life (M3) through instruction, research, extension, and resource generation in Southern Philippines. The BSMA program operationalizes this mission through its Program Educational Objectives (PEOs) and Program Outcomes (POs):

- Instruction & Socio-Economic Development (M1): The curriculum provides technical and strategic decision-making skills that support regional enterprise growth, public financial management, and national economic transformation.
- Cultural Sensitivity & Harmony (M2): Through PEO 4 and POs on multicultural teamwork and heritage preservation, the curriculum trains students to work harmoniously across diverse workplace environments.
- Research, Extension & Quality of Life (M3): Mandatory management accounting research and a 400-hour off-campus industry internship engage students in generating data-driven solutions to real-world business problems, driving community development and career advancement.

USM Mission	Help accelerate socio-economic development[M1], promote harmony among the diverse cultures[M2] and improve quality of life[M3] through instruction, research, extension and resource generation in Southern Philippines.

PROGRAM EDUCATIONAL OBJECTIVES (PEO) In 3-5 years, the **BS MA** graduates of USM shall:		MISSION		
		M1	*M2*	*M3*
PEO 1	Provide leadership in their professional careers in public practice, commerce and industry, government, and education capable of making positive contributions over their lifetime to the profession and the society in which they work;	✓		
PEO 2	Professional Accountants employing technical, conceptual, and human resource skills in their professional careers in public practice, commerce and industry, government and education in the performance of their profession adhering to the code of ethics for Professional accountants;	✓		✓
PEO 3	Engage in entrepreneurial activities and support various stakeholders in taking strategic decisions through the presentation and analysis of financial data and information arising from business transactions;	✓		✓
PEO 4	Work harmoniously among diverse cultures in the workplace; and		✓	
PEO 5	Continue to learn and adapt to changes in their profession and the society throughout their professional lives for the advancement of their career and their quality of life.		✓	✓

Mapping of BSMA Program Eductional Outcomes (PEO) to USM Mission

3. Congruence with CBDEM Goals

CBDEM's core goal is to produce competent and responsible professionals who will provide leadership in business, development economics, and management. The BSMA curriculum directly responds to this objective by building administrative and managerial competencies—such as planning, organizing, leading, controlling, and strategic analysis—alongside rigorous core accounting subjects. Graduates are prepared to assume entry-level to executive roles across public practice, commerce, industry, government, and education while maintaining strict adherence to professional codes of ethics

- **Describe how the curriculum was designed, developed, monitored, reviewed and approved by authorities concerned, including the participation of the academic community and the stakeholder.**

The BS Management Accounting (BSMA) curriculum **effective Academic Year 2024–2025** underwent a targeted revision pursuant to USM Board of Regents (BOR) Resolution No. 99-D, Series of 2024, which mandated the removal of institutional General Education (GE) courses to ensure full compliance with CMO No. 20, s. 2013 and streamline academic program durations across the university. This adjustment eliminated the 3-unit institutional GE requirement, bringing the total credit units of the USM BSMA program down from 179 to 176 units while fully preserving the 81 units of Core Accounting Education, 30 units of Cognates/Major subjects, and 36 units of standard GE courses

Meanwhile, the revision of the Bachelor of Science in Management Accounting (BSMA) curriculum **effective Academic Year 2023–2024** followed a participatory, outcomes-based, and multi-tiered process of design, review, monitoring, and approval by academic authorities and external stakeholders.

1. Curriculum Design and Rationale

The curriculum revision was initiated by the Accountancy Department during its faculty meeting on January 19, 2023. The primary objectives were to align the 1st and 2nd-year subjects between the BS Accountancy and BSMA programs to facilitate seamless student shifting, map General Education courses according to Outcomes-Based Education (OBE) guidelines, and re-sequence professional courses to the 3rd and 4th years. Notably, the 400-hour off-campus internship and research courses were strategically re-

positioned to the 4th Year, 1st Semester to allow students to complete practical immersion early and focus on academic review prior to graduation.

2. Stakeholder Consultations and Participation

To ensure industry relevance and community responsiveness, a Stakeholders' Consultation Meeting was conducted on February 3, 2023. The consultation gathered administrators, faculty, current students, alumni, parents, and industry representatives:

- Students and Alumni: Validated the alignment of lower-level courses between BSA and BSMA and supported shifting thesis and OJT to the 1st semester of the 4th year to ease academic workload before graduation.
- Parents: Confirmed the adequacy of the course subjects and unit distribution.
- Industry Partners: Highlighted that shifting OJT deployment to the first half of the academic year effectively spreads intern availability across local and regional business partners.

3. Review, Monitoring, and Institutional Approval

Following stakeholder input, the revised curriculum underwent sequential evaluation across governance bodies:

- College Curriculum Review and Development Committee (CRDC): Reviewed and unanimously endorsed the revised curriculum on March 6, 2023.
- College Academic Council: Approved the curriculum proposal on April 14, 2023.

- University Academic Council: Verified and recommended the curriculum for institutional adoption on June 5, 2023.
- USM Board of Regents (BOR): Officially approved the curriculum under BOR Resolution s. 2023 for implementation starting the 1st Semester of AY 2023–2024.

4. CHED Endorsement and Verification

Following BOR approval, SUC President IV Dr. Francisco Gil N. Garcia formally endorsed the revised curriculum to the Commission on Higher Education (CHED) Regional Office XII on October 23, 2023. On December 1, 2023, CHED Regional Office XII issued a 1st Indorsement with contents notation confirming that the USM BSMA curriculum fully complies with the national minimum standards prescribed under CMO No. 28, Series of 2017.

- **Describe the system/s used in evaluating and improving the quality of the program including:**
  - ☐ **the role of stakeholders**
  - ☐ **the integration of recent trends and developments**
  - ☐ **the updating of course syllabi**

The evaluation and continuous quality improvement of the Bachelor of Science in Management Accounting (BSMA) program at the University of Southern Mindanao (USM) are anchored on a structured, outcomes-based education and ISO quality assurance procedures. This system systematically integrates stakeholder participation, modern industry trends, and periodic course syllabus updates to maintain high academic and professional standards.

1. Role of Stakeholders in Program Evaluation and Improvement

Program quality evaluation is a participatory, multi-tiered process involving key internal and external constituents:

- Collaborative Curriculum Review: Curriculum design, review, and policy adjustments actively engage university administrators, faculty, students, alumni, parents, and industry/host training establishment (HTE) representatives. For example, during the major curriculum overhaul, a dedicated Stakeholders' Consultation Meeting was convened to evaluate course sequencing, student workloads, and internship scheduling.

- Institutional Governance Review: Proposed enhancements undergo sequential scrutiny and formal review through the Accountancy Department, the College Curriculum Review and Development Committee (CRDC), the College Academic Council, the University Curriculum Review and Development Committee

(UCRDC), and the University Academic Council, culminating in official approval by the USM Board of Regents (BOR) and verification by CHED Regional Office XII.

- Evidence-Based Feedback Loops: Continuous program evaluation relies on systematic Graduate Tracer Studies (showing a 96.92% relative employment rate for BSMA graduates) and Employer Feedback Surveys. Employers evaluate 38 competency indicators across six domains (learning, communication, self-management, technology, teamwork, and problem-solving), directly informing curricular enhancements and practical training strategies.

2. Integration of Recent Trends and Developments

The BSMA curriculum continuously adapts to contemporary developments in the global accounting profession, emerging business technologies, and national statutory requirements:

- Outcomes-Based Education (OBE) Standards: The curriculum strictly adheres to CHED Memorandum Order (CMO) No. 28, s. 2017 and international competency standards set by the International Federation of Accountants (IFAC).

- Advanced Technological and Strategic Coursework: To address digital transformation and modern management practices, the program incorporates forward-looking courses such as IT Application Tools in Business, Accounting Information System, Statistical Analysis with Software Application for Business, Sustainability and Strategic Audit, Strategic Tax Management, and Innovation and Strategy Formulation.

- Practical Tech Tools & Hands-On Immersion: Classroom instruction utilizes computerized accounting software simulations, financial modeling in spreadsheets, and automated transaction processing. Students also complete 400 hours of mentored off-campus internship in partner organizations (such as Landbank, Pepsi-Cola, Bureau of the Treasury, and CPA firms) and conduct independent management accounting research.

- Professional Credentialing Alignment: Curricular content is designed to prepare students and graduates for recognized national and global certifications, including the Certified Management Accountant (CMA), Certified Tax Technician (CTT), and National Certified Bookkeeper (NCB).

3. Updating and Monitoring of Course Syllabi

Course syllabi serve as the operational blueprint for outcomes-based instructional delivery and are managed under strict ISO quality management protocols:

- Standardized Outcomes-Based Format: All course syllabi follow an institutional, ISO-certified OBE format that explicitly maps Course Outcomes (COs) to Program Outcomes (POs), Program Educational Objectives (PEOs), and the USM Vision, Mission, Goals, and Objectives (VMGO).

- Periodic Syllabus Review: Syllabi are revised and enhanced by faculty every two years (or as needed) to incorporate updated tax laws, revised Philippine Financial Reporting Standards (PFRS/PAS), and current references published within the last 10 years.

- Faculty Capacity Building: Accounting faculty regularly attend national and regional OBE seminars, assessment workshops, and conferences (such as those hosted by NACPAE and PICPA) to continuously refine test construction, Tables of Specifications (TOS), and active learning strategies.

- Formal Approval and Archiving Workflow: Updated syllabi undergo formal evaluation and approval by the Department Curriculum Coordinator, Department Chairperson, College Dean, and Vice President for Academic Affairs. Approved syllabi are distributed to students at the beginning of each term and officially archived in hard and soft copy repositories within the Department Document Control Office.

- **Cite instances that the curriculum is responsive and relevant to the demand of the times.**

1. Integration of Digital Technology and Accounting Analytics

   The USM BSMA curriculum responds to industry demands for digital accounting, data analytics, automated tax systems, and cloud-based ERP tools. Courses such as IT Application Tools in Business (AEC 06), Accounting Information System (AEC 07), and Statistical Analysis with Software Application for Business (AEC 05) provide hands-on experience in computerized accounting, spreadsheet applications, and QuickBooks. The Employer Feedback Survey rated graduates' Technology Skills at 4.4242 out of 5.00 (Excellent). Continuous quality improvement initiatives aim to strengthen training in other industry-standard software, including Xero, and SAP, as well as automated tax filing.

2. Strategic Governance, Sustainability, and Advanced Taxation

   The curriculum addresses the growing demand for strategic management accountants with competencies in sustainability, governance, risk management, and tax planning. Relevant courses include Sustainability and Strategic Audit (MgtAcc 05), Strategic Tax Management (MgtAcc 04), and Governance, Business Ethics, Risk Management, and Internal Control (AEC 23). Employers rated graduates' Learning Skills at 4.5000 and Self-Management Skills at 4.4727, indicating their capacity to learn, adapt, and manage responsibilities effectively.

3. Experiential Immersion, Professional Credentials, and Employability Outcomes

   The USM BSMA program strengthens workplace readiness through a required 400-hour Management Accounting Internship (MgtAcc OJT 01), research activities, and preparation for professional credentials such as CMA, CTT, and NCB. The Batch 2022 Tracer Study reported a 96.92% relative employment rate,

with 63 of 65 respondents gainfully employed. Furthermore, the Employer Feedback Survey recorded a grand mean of 4.4490 out of 5.00 (Excellent) across 38 competency indicators and an overall employer satisfaction rating of 8.85 out of 10.00, demonstrating the program's relevance to industry needs.

- **Show evidences that there is a passing average in the Licensure Examination (*if applicable*).**
  NOT APPLICATION

4. BEST PRACTICES

- **Cite as many best practices as you can on Parameter A (*Curriculum & Program of Studies*)**

Here are the key best practices implemented by the BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM) in terms of curriculum and instruction:

1. Standardized Outcomes-Based Education (OBE) Syllabi & Periodic Review
   Course syllabi strictly follow an ISO-certified institutional OBE format that maps Course Outcomes (COs) directly to Program Outcomes (POs), Program Educational Objectives (PEOs), and institutional VMGO.

2. Participatory and Stakeholder-Driven Curriculum Design
   Curriculum formulation and revision actively engage university administrators, faculty, students, alumni, parents, and industry/host training establishment (HTE) representatives. Stakeholder feedback directly guided key curriculum enhancements, such as aligning first- and second-year courses between BSA and BSMA for seamless student mobility, as well as shifting the 400-hour internship to the 4th Year, 1st Semester so students can focus on academic review prior to graduation.

3. Enhanced Curricular Rigor Beyond Minimum Standards
   While CHED mandates a 167-unit minimum under CMO No. 28, s. 2017, USM enforces an enriched 176-unit curriculum. The program incorporates 9 additional units of foundational tool courses—such as AEC 02:

Accounting for Partnership and Corporation and AEC 26: Math of Investments—to reinforce quantitative and accounting fundamentals before students advance to complex core accounting subjects.

4. Multi-Sensory, Technology-Assisted, and Active Learning Instructional Strategies

   Classroom instruction incorporates active learning methods tailored to Higher-Order Thinking Skills (HOTS) and multiple intelligences, including problem-solving drills, case analyses, buzz sessions, and peer tutoring (Project Aralkada). Computer-Assisted Instruction (CAI) integrates computerized accounting software simulations, digital audit trail generation, automated payroll processing using Excel formulas, and functional sales invoice generation

5. Integrated Experiential Learning, Independent Research, and Career Certification Pathways

   Students complete a mandatory 400-hour off-campus internship across partner corporations, tax offices, and CPA firms, alongside independent Management Accounting Research. Curricular content is aligned with professional credentialing standards, enabling students and alumni to earn national and global certifications such as Certified Management Accountant (CMA), Certified Tax Technician (CTT), and National Certified Bookkeeper (NCB).

6. TOS-Based Assessment Systems and Continuous Faculty Development

   Student learning is evaluated through a balanced mix of formative quizzes, Table of Specifications (TOS)-based summative examinations, case studies, feasibility studies, and oral manuscript defenses. To maintain high assessment standards, faculty members regularly participate in national OBE workshops, test construction seminars, and accounting teachers' conferences (e.g., NACPAE and PICPA).

AREA III

CURRICULUM AND INSTRUCTION

Program Performance Profile (PPP)

PARAMETER B

AREA III – Curriculum and Instruction

PARAMETER B. INSTRUCTION PROCESSES, METHODOLOGIES and LEARNING ENHANCEMENT OPPORTUNITIES

1. SYSTEM-INPUTS AND PROCESSES

- **Present Institutional policies regarding the preparation of course syllabi and other policies on instructional processes, methodologies and learning opportunities.**

The University of Southern Mindanao (USM) enforces a comprehensive system of institutional policies, Quality Management System (QMS) ISO procedures, Faculty Manual guidelines, and USM Code mandates that govern the preparation of course syllabi, instructional processes, teaching methodologies, and student learning opportunities.

1. Institutional Policies on Course Syllabi Preparation and Revision
   - Standardized Outcomes-Based Education (OBE) Format: Institutional policy mandates that all course syllabi strictly follow an ISO-certified Outcomes-Based Teaching and Learning (OBTL) format. This format explicitly aligns Intended Learning Outcomes (ILOs) and Course Outcomes (COs) with Program Outcomes (POs), Program Educational Objectives (PEOs), and USM's Vision, Mission, Goals, and Objectives (VMGO).

   - Preparation, Review, and Approval Workflow (USM-EDU-010 & USM-WRI-002)
     Under USM-EDU-010 (Procedure for Course Syllabus Preparation and Revision) and
     USM-WRI-002 (Work Instruction for Enrolment of Syllabus),
     the draft syllabus prepared by the faculty member undergoes a multi-tiered review process:
     1. Checking, editing, and content verification by the Department/College Curriculum Coordinator and Department Chairperson or Subject Expert (if Department Chairperson is the author) using a standardized checklist.
     2. Endorsement by the College Dean.

3. Scrutiny and final approval by the Director for Instruction (ODI) and the Vice President for Academic Affairs (VPAA).

- Revision Timeline: Syllabi are reviewed, revised, and enhanced by faculty every two years (or as needed) prior to the start of the semester to incorporate updated government regulations, new Philippine Financial Reporting Standards (PFRS/PAS), or academic developments.

- Reference Recency Requirement: Institutional standards require every syllabus to include a list of suggested print and electronic references published within the last ten (10) years.
- Distribution and Archiving: Approved master syllabi assigned a document control code, and registered in the Master List of Syllabi. Deposit hard and digital copies at the College Department Document Control Office. The Documant Control Office distributes copies of syllabus following distribution procedures.

2. Policies on Instructional Processes and Delivery

- Delivery of Face-to-Face Instruction (USM-EDU-016)

  Guides faculty in systematic lesson preparation, effective time and classroom management, proper utilization of approved instructional materials, class attendance tracking, and learning assessments.

- Classroom Observation and Monitoring (USM-EDU-002 / USM-DIO-002)

  Ensures instructional quality through scheduled classroom observations conducted by Department Chairpersons and College Deans. Permanent faculty are observed once per semester, while Contract of Service (COS) faculty are observed twice per semester, followed by a post-observation evaluation conference to discuss constructive feedback. The Director for Instruction may also conduct unannounced classroom observations.

- Facilitation of Examinations and TOS Construction (USM-EDU-012 & USM-EDU-008)

  Major summative examinations (Midterms and Finals) must be constructed using a Table of Specifications (TOS) mapped to Bloom's Taxonomy cognitive levels (Remembering to Creating). Corrected

examination papers and results must be released and returned to students within two (2) weeks after test administration.

- Development and Evaluation of Instructional Materials (USM-EDU-006 & USM-WRI-005)
  Governs the authoring and quality review of faculty-developed materials (modules, manuals, software simulations, workbooks). Materials undergo evaluation by Department and University Instructional Materials Committees (IMC), receive UICTO technical evaluation for software, and are submitted to the IPTTBDO for copyright enrollment.

- Make-Up Class Protocol
  Requires faculty members who miss classes due to official travel or emergency leave to file a formal request form, secure written agreement signed by the entire class, obtain recommendation from the Department Chair and Dean, and submit a completion report containing timestamped photos and class attendance.

- Faculty Workload Distribution (USM-EDU-011)
  Establishes systematic rules for equitable teaching load assignments, observing a standard full-time teaching load of 18–21 units for regular undergraduate faculty.

3. Policies on Instructional Methodologies and Learning Opportunities

- Experiential Field Immersion and OJT (USM-DIO-006)
  Regulates student deployment for the mandatory 400-hour off-campus Management Accounting Internship. The procedure mandates executed Memoranda of Agreement (MOA) with Host Training Establishments (HTEs), pre-deployment workplace orientations, daily activity logbooks, and terminal oral/written reporting defenses.

- Curricular Tool / Remedial Courses

The BSMA program integrates foundational tool subjects (Financial Accounting and Reporting and Math of Investments) to solidify basic quantitative and accounting skills prior to taking higher-level core professional subjects.

- Management of Learning Policies:
  - Class Size Limit

    Enforces a maximum class size of 50 students for undergraduate lecture courses pursuant to Article 178 of the USM Code.

  - Class Attendance & Discipline

    Governed by Article 192 and Chapter 70 of the USM Code, requiring student punctuality, academic integrity, and adherence to democratic classroom norms.

  - Grading System & INC/IP Completion

    Standardizes grade computation and requires faculty to submit official Reports of Grades within ten (10) calendar days after midterm and final exams. Incomplete ("INC") grades and "In Progress" ("IP") notations for thesis and internship must be fully completed within one (1) year.

2.IMPLEMENTATION

- **Major Learning Opportunities**
  - ☐ **Description of procedures adopted in the production of instructional materials.**

At the University of Southern Mindanao (USM), the production, evaluation, and approval of instructional materials (IMs)—such as modules, workbooks, manuals, slideshows, and educational software—are governed by ISO Procedure USM-EDU-006 (Procedure on Evaluation of Instructional Materials) and Work Instruction USM-WRI-005:

1. IM Preparation & Development
   The faculty author/compiler develops the draft instructional material based on the approved outcomes-based course syllabus and relevant CHED Memorandum Order (CMO) guidelines.

2. Department Review & Copyediting
   The author submits the draft to the Department Instructional Materials Coordinator (DIMC) for content review, spelling/grammar checks, and copyediting using the IM Review and Evaluation Sheet (Form USM-EDU-F45).

3. Department Endorsement
   After the author incorporates the department's feedback, the DIMC re-evaluates the draft and endorses the soft copy to the University Instructional Materials Coordinator (UIMC).

4. University-Level Quality Evaluation
   The UIMC reviews the material for formatting and content alignment. Software or web-based IMs are routed to the UICTO Director for separate technical evaluation using the Software Evaluation Form (Form USM-EDU-F12).

5. Administrative Final Approval

The UIMC forwards the evaluated IM and Request for Approval Form (Form USM-EDU-F09) to the Director for Instruction (DI) and the Vice President for Academic Affairs (VPAA) for final approval.

6. Archiving, Printing, and Copyrighting:
   - Archiving
     Bound master copies are deposited with the Director of Libraries and archived in the university's digital repository.
   - Mass Printing
     Approved IMs can be submitted to the USM Multimedia Production Center (UMPC) for mass reproduction.
   - Copyright Registration
     High-potential IMs are recommended to the Intellectual Property, Technology Transfer and Business Development Office (IPTTBDO) to secure official copyright registration in the author's name.

☐ **Teacher-made instructionsl materials**

Instructional Materials	Title	Date approved/ Date prepared	Subject Where Used
A. Syllabi	AEC 01 Financial Accounting and Reporting	2024.08.02	Financial Accounting and Reporting
	AEC 02 Accounting for Partnership and Corporation	2024.01.30	Accounting for Partnership and Corporation
	AEC 03 Conceptual Framework and Accounting Standards	2024.01.30	Conceptual Framework and Accounting Standards
	AEC 04 Management Science	2024.08.07	Management Science
	AEC 05 Statistical Analysis with Software Application for Business	2024.01.30	Statistical Analysis with Software Application for Business
	AEC 06 IT Application Tools in Business		IT Application Tools in Business
	AEC 07 Accounting Information System	2025.01.09	Accounting Information System
	AEC 08 Cost Accounting and Control	2024.08.02	Cost Accounting and Control

	AEC 09 Strategic Cost Management	2025.01.09	Strategic Cost Management
	AEC 10 Law on Obligations and Contracts	2024.01.30	Law on Obligations and Contracts
	AEC 11 Business Laws and Regulations	2024.08.02	Business Laws and Regulations
	AEC 12 Regulatory Framework and Legal Issues in Business	2025.12.22	Regulatory Framework and Legal Issues in Business
	AEC 13 Intermediate Accounting I	2025.07.22	Intermediate Accounting I
	AEC 14 Intermediate Accounting 2	2024.01.30	Intermediate Accounting 2
	AEC 15 Intermediate Accounting 3	2025.07.22	Intermediate Accounting 3
	AEC 16 Income Taxation	2024.01.30	Income Taxation
	AEC 17 Business Taxation	2025.01.09	Business Taxation
	AEC 18 Financial Markets	2025.07.22	Financial Markets
	AEC 19 Financial Management	2025.01.09	Financial Management
	AEC 20 International Business and Trade	2025.01.20	International Business and Trade
	AEC 21 Accounting for Business Combinations	2025.07.22	Accounting for Business Combinations
	AEC 22 Accounting for Government and Non-profit Organizations	2025.01.09	Accounting for Government and Non-profit Organizations
	AEC 23 Governance, Business Ethics, Risk Management, and Internal Control	2025.07.22	Governance, Business Ethics, Risk Management, and Internal Control
	AEC 24 Strategic Business Analysis	2025.07.22	Strategic Business Analysis
	AEC 25 Accounting Research Methods	2025.07.23	Accounting Research Methods
	AEC 26 Math of Investments		Math of Investments
	BaM 03 Human Behavior in Organization	2024.02.02	Human Behavior in Organization
	MgtAcc 01 Valuation Methods	2024.01.30	Valuation Methods
	BaM 05 Human Resource Management	2024.01.29	Human Resource Management
	MgtAcc 02 Project Management System	2024.07.29	Project Management System
	MgtAcc 03 Performance Management	2023.01.02	Performance Management
	MgtAcc 04 Strategic Tax Management	2025.07.22	Strategic Tax Management
	MgtAcc 05 Sustainability and Strategic Audit	2025.07.22	Sustainability and Strategic Audit
	MgtAcc Elec 01 Innovation and Strategy Formulation	2024.07.29	Innovation and Strategy Formulation
	MgtAcc OJT 01 Management Accounting Internship	2025.01.09	Management Accounting Internship
	CBMEC 01 Operations Management & Total Quality Mgt.	2024.07.29	Operations Management & Total Quality Mgt.

	CBMEC 02 Strategic Management	2024.01.29	Strategic Management
	GE 01 Understanding the Self	2020.0.29	Understanding the Self
	GE 02 Readings in Philippine History	2020.08.10	Readings in Philippine History
	GE 03 The Contemporary World	2020.08.10	The Contemporary World
	GE 04 Mathematics in the Modern World	2022.01.2	Mathematics in the Modern World
	GE 05 Purposive Communication	2020.08.10	Purposive Communication
	GE 06 Art Appreciation	2020.08.10	Art Appreciation
	GE 07 Science Technology and Society	2021.01.08	Science Technology and Society
	GE 08 Ethics	2020.08.10	Ethics
	GE 09 Life and Works of Rizal	2020.08.10	Life and Works of Rizal
	PE 01 PATHFit 1: Movement Competency Training	2022.07.20	PATHFit 1: Movement Competency Training
	PE 02 PATHFit 2: Exercise-based Fitness Activities	2023.01.04	PATHFit 2: Exercise-based Fitness Activities
	PE 03 PATHFit 3: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2022.07.28	PATHFit 3: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities
	PE 04 PATHFit 4: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2022.01.26	PATHFit 4: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities
	GESSP 04 The Entrepreneurial Mind		The Entrepreneurial Mind
	GEMST 01 Environmental Science		Environmental Science
	GEMST 01 Living in the IT Era		Living in the IT Era
	AgEc 05 Economic Development	2024.01.29	Economic Development
	AgEc 04 Managerial Economics	2024.01.29	Managerial Economics
Module	Accounting for Partnership and Corporation for Non-Accounting Students	2024.06.28	Accounting for Partnership and Corporation
	Accounting for Servicing and Merchandising for Non-Accounting Students	2025.12.03	Fianncial Accounting and Reporting
	Basic Financial Accounting and Reporting	2022.03.07	Fianncial Accounting and Reporting
	Practical Guide on Writing Feasibility Study	2024.08.01	Strategic Business Analysis
Handout	Chapter 7 Handouts: Allocating costs of support departments and joint products	2025.10.13	Cost Accounting and Control

	Chapter 6: Process Costing	2026.10.13	Cost Accounting and Control
	Chapter 3: Interest Rates	2026.02.10	Valuation Methods
	Chapter 2: Financial Markets	2026.02.05	Financial Management
Electronic Materials	Chapter 8: Discountinued Operations	2026.08.23	Intermediate Accounting III
	Chapter 9: Accounting Changes	2026.08.23	Intermediate Accounting III
	Chapter 10: Interim Financial Reporting	2026.08.23	Intermediate Accounting III
	Chapter 11: Operating Segments	2026.08.23	Intermediate Accounting III
	Chapter 15: Biological Assets	2026.09.06	Intermediate Accounting III
	Chapter 17: Single Entry	2026.08.23	Intermediate Accounting III
	Chapter 12: The BAsics of Capital Budegeting	2025.08.05	Valuation Methods
	Chapter 18: VAT on Sale of Services and USe of Lease of Properties	2025.04.15	Busines Taxation
	Chapter 24: Real Property Taxation	2025.05.08	Business Taxation
	Lecture Chapter 4 Final	2026.09.03	Fianncial Accounting and Reporting
	AEC 01: Chapter 4	2026.09.02	Fianncial Accounting and Reporting
	AEC 01: Chapter 7 Part 2	2025.05.13	Fianncial Accounting and Reporting
	AEC 01: Chapter 8	2024.10.30	Fianncial Accounting and Reporting
	AEC 08: Chapter 5 - Selected Problems	2024.10.12	Cost Accounting and Control
	AEC 08: Chapter 5 - Product and Service Costing: Job-order System	2024.09.27	Cost Accounting and Control
	AEC 08: Chapter 4 Reducing ABC	2024.09.18	Cost Accounting and Control
	AEC 01: Chapter 1	2024.08.15	Fianncial Accounting and Reporting
	AEC 01: Chapter 12	2024.04.12	Fianncial Accounting and Reporting
	AEC 02: Chapter 3 assignment	2024.05	Accounting for Partnership and Corporation
	AEC 08: Chapter 8 Part 2	19	Cost Accounting and Control
	AEC 08: Chapter 8 Part 1	2023.11.23	Cost Accounting and Control
	AEC 01: Chapter 7	2023.11.23	Fianncial Accounting and Reporting
	AEC 01: Chapter 7 Selected Problems	2023.09.08	Fianncial Accounting and Reporting
	AEC 08: Chapter 4	2023.10.04	Cost Accounting and Control
	AEC 08 Chapter 3 Problems 28, 29, 32	2023.09.15	Cost Accounting and Control

	AEC 08: Chapter 3 Scatterplot & Least Square Method	2023.19.11	Cost Accounting and Control
	ACC 01 - Chapter 10 Long term construction contracts	2023.04.12	Financial Accounting and Reporting
	AEC 02: Chapter 6 additional discussion	2023.04.12	Accounting for Partnership and Corporation
	AEC 02 - Chapter 3-4 MC questions lecture	2023.03.08	Accounting for Partnership and Corporation
	AEC 02 - Chapter 2 MC questions lecture	2023.02.15	Accounting for Partnership and Corporation
Lecture Slides	Chapter 1: Introduction to Cost Management	2026.07.28	Cost Accounting and Control
	Chapter 2: Basic Cost Management Concepts	2026.08.03	Cost Accounting and Control
	Chapter 3: Cost Behavior and Forecasting	2026.08.10	Cost Accounting and Control
	Chapter 4: Activity-Based Costing	2026.08.24	Cost Accounting and Control
	Chapter 5: Product and Service Costing:: Job-Order System	2026.09.02	Cost Accounting and Control
	Chapter 6: Process Costing	2025.09.15	Cost Accounting and Control
	Chapter 8 Standard Costing: A Functional Based Control Approach	2025.11.17	Cost Accounting and Control
	Chapter 9: Quality and Environmental Cost Management	2025.11.24	Cost Accounting and Control
	Chapter 1: The World of Project Management	2026.07.28	Project Management
	Chapter 2: The Manager, The Organization, and The Team	2026. 08. 02	Project Management
	Chapter 3: Project Activity and Risk Planning	2026. 08.09	Project Management
	Chapter 4: Budgeting the Project	2026.08.23	Project Management
	Chapter 5: Scheduling the Project	2026.09. 27	Project Management
	Chapter 6: Allocating Resources to The Project	2026.10.11	Project Management
	Chapter 4-6 Estate Taxation	2026.01.26	Business Taxation
	Chapter 7-8 Deduction from Gross Estate	2026.01.27	Business Taxation
	Chapter 9: Computation of Estate Tax	2026.02.05	Business Taxation

☐ Teaching strategies used to faciliate/enrich learning

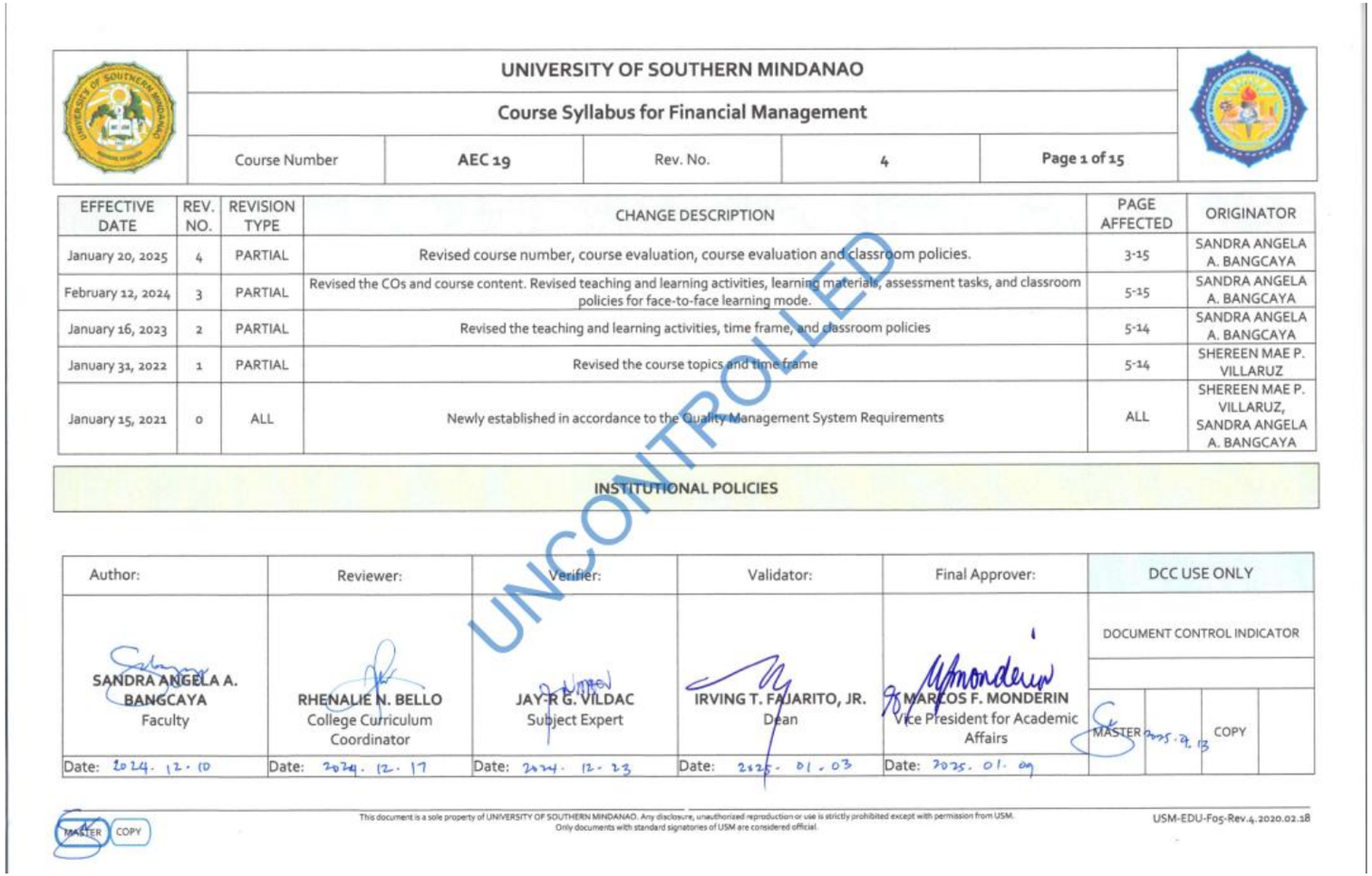
Teaching Strategy	Subject Area	Curriculum Component/Courses/Subjects
Lecture	• Financial accounting • Management accounting • Financial management • Taxation • Law • General education	• General Education Courses • PE and NSTP Courses • Common Business and Management Education Courses • Core Accounting Education Courses • Cognates/Major/Professional Courses
Problem solving drills	• Financial accounting • Management accounting • Financial management • Taxation	• Common Business and Management Education Courses • Core Accounting Education Courses • Cognates/Major/Professional Courses
Reporting/Output Presentation	• Financial accounting • Management accounting • Financial management • Taxation • General education	• General Education Courses • PE and NSTP Courses • Common Business and Management Education Courses • Core Accounting Education Courses Cognates/Major/Professional Courses
Recitation	• Financial accounting • Management accounting • Financial management • Taxation • Law • General education	• General Education Courses • PE and NSTP Courses • Common Business and Management Education Courses • Core Accounting Education Courses • Cognates/Major/Professional Courses
Board work	• Financial accounting • Management accounting	• Common Business and Management Education Courses

	• Financial management • Taxation	• Core Accounting Education Course • Cognates/Major/Professional Courses
Practical examination	• Accounting information systems • Physical education	• PE and NSTP Courses • Core Accounting Education Courses • Cognates/Major/Professional Courses
Case analysis	• Financial accounting • Management accounting • Financial management	• Common Business and Management Education Courses • Core Accounting Education Courses • Cognates/Major/Professional Courses
Practical presentation	• General education • Physical education	• General Education Courses • PE and NSTP Courses
Practical/Experiential learning	• Internship • Feasibility study • Research writing • NSTP	• Core Accounting Education Courses • PE and NSTP Courses
Small group discussion	• Financial accounting • Management accounting • Financial management • General education	• General Education Courses • Common Business and Management Education Courses • Core Accounting Education Courses • Cognates/Major/Professional Courses
Mentorship/Coaching	• Internship • Feasibility study • Research writing	• Core Accounting Education Courses

Portfolio	• Internship • NSTP	• Core Accounting Education Courses • PE and NSTP Courses
Field research	• Feasibility study • Research writing	• Core Accounting Education Courses

3. OUTCOMES

- **Present evidence that course syllabi are updated and approved.**



UNIVERSITY OF SOUTHERN MINDANAO

Course Syllabus for Financial Management

Course Number	AEC 19	Rev. No.	4	Page 1 of 15

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
January 20, 2025	4	PARTIAL	Revised course number, course evaluation, course evaluation and classroom policies.	3-15	SANDRA ANGELA A. BANGCAYA
February 12, 2024	3	PARTIAL	Revised the COs and course content. Revised teaching and learning activities, learning materials, assessment tasks, and classroom policies for face-to-face learning mode.	5-15	SANDRA ANGELA A. BANGCAYA
January 16, 2023	2	PARTIAL	Revised the teaching and learning activities, time frame, and classroom policies	5-14	SANDRA ANGELA A. BANGCAYA
January 31, 2022	1	PARTIAL	Revised the course topics and time frame	5-14	SHEREEN MAE P. VILLARUZ
January 15, 2021	0	ALL	Newly established in accordance to the Quality Management System Requirements	ALL	SHEREEN MAE P. VILLARUZ, SANDRA ANGELA A. BANGCAYA

INSTITUTIONAL POLICIES

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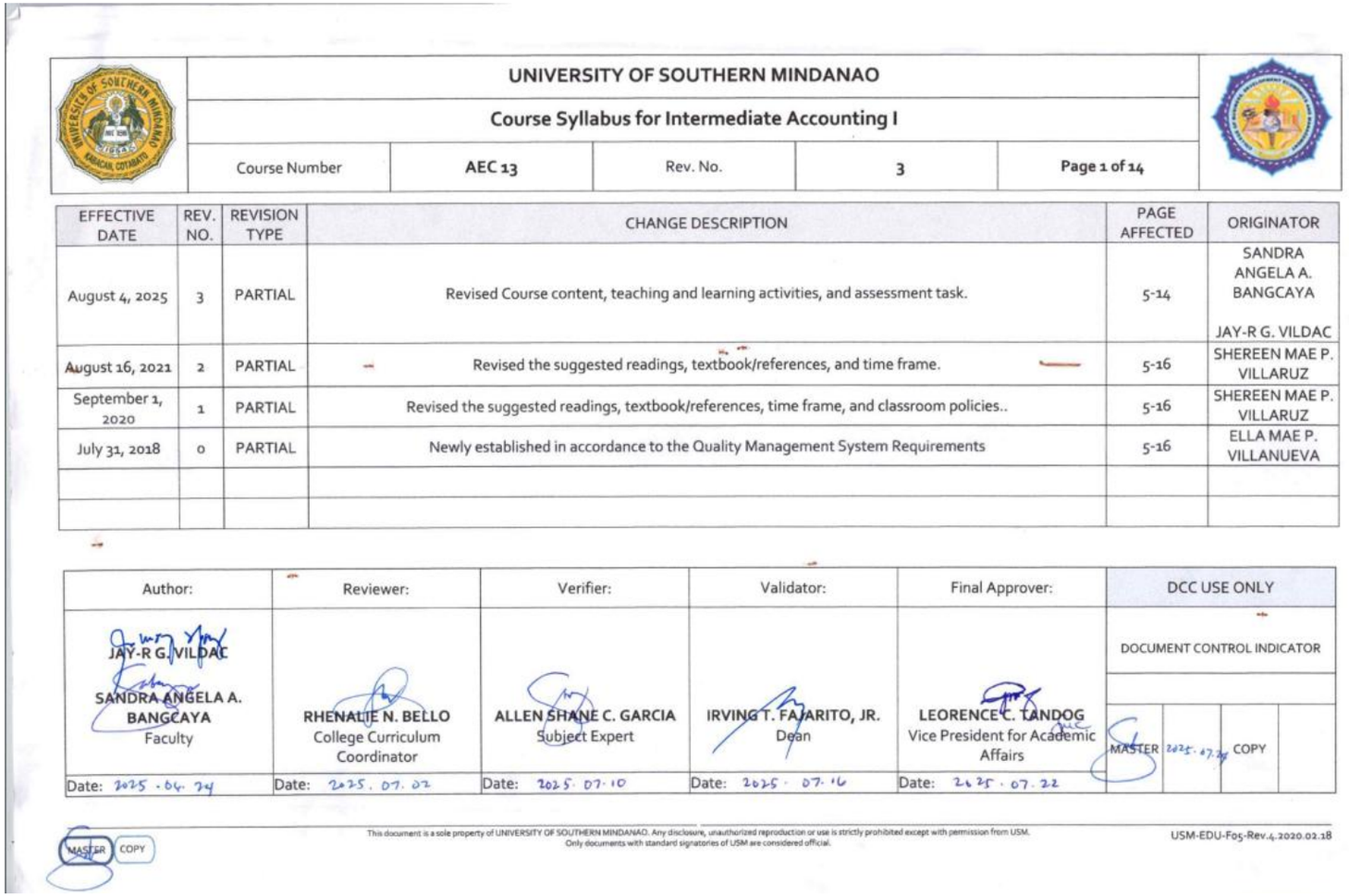
Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
SANDRA ANGELA A. BANGCAYA Faculty	RHENALIE N. BELLO College Curriculum Coordinator	JAY-R G. VILDAC Subject Expert	IRVING T. FAJARITO, JR. Dean	MARCOS F. MONDERIN Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2025. 2. 13 COPY
Date: 2024. 12. 10	Date: 2024. 12. 17	Date: 2024. 12. 23	Date: 2025. 01. 03	Date: 2025. 01. 09	

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USM-EDU-Fo5-Rev.4.2020.02.18

Sample of curriculum with revision details are provided.



UNIVERSITY OF SOUTHERN MINDANAO

Course Syllabus for Intermediate Accounting I

Course Number	AEC 13	Rev. No.	3	Page 1 of 14

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
August 4, 2025	3	PARTIAL	Revised Course content, teaching and learning activities, and assessment task.	5-14	SANDRA ANGELA A. BANGCAYA JAY-R G. VILDAC
August 16, 2021	2	PARTIAL	Revised the suggested readings, textbook/references, and time frame.	5-16	SHEREEN MAE P. VILLARUZ
September 1, 2020	1	PARTIAL	Revised the suggested readings, textbook/references, time frame, and classroom policies..	5-16	SHEREEN MAE P. VILLARUZ
July 31, 2018	0	PARTIAL	Newly established in accordance to the Quality Management System Requirements	5-16	ELLA MAE P. VILLANUEVA

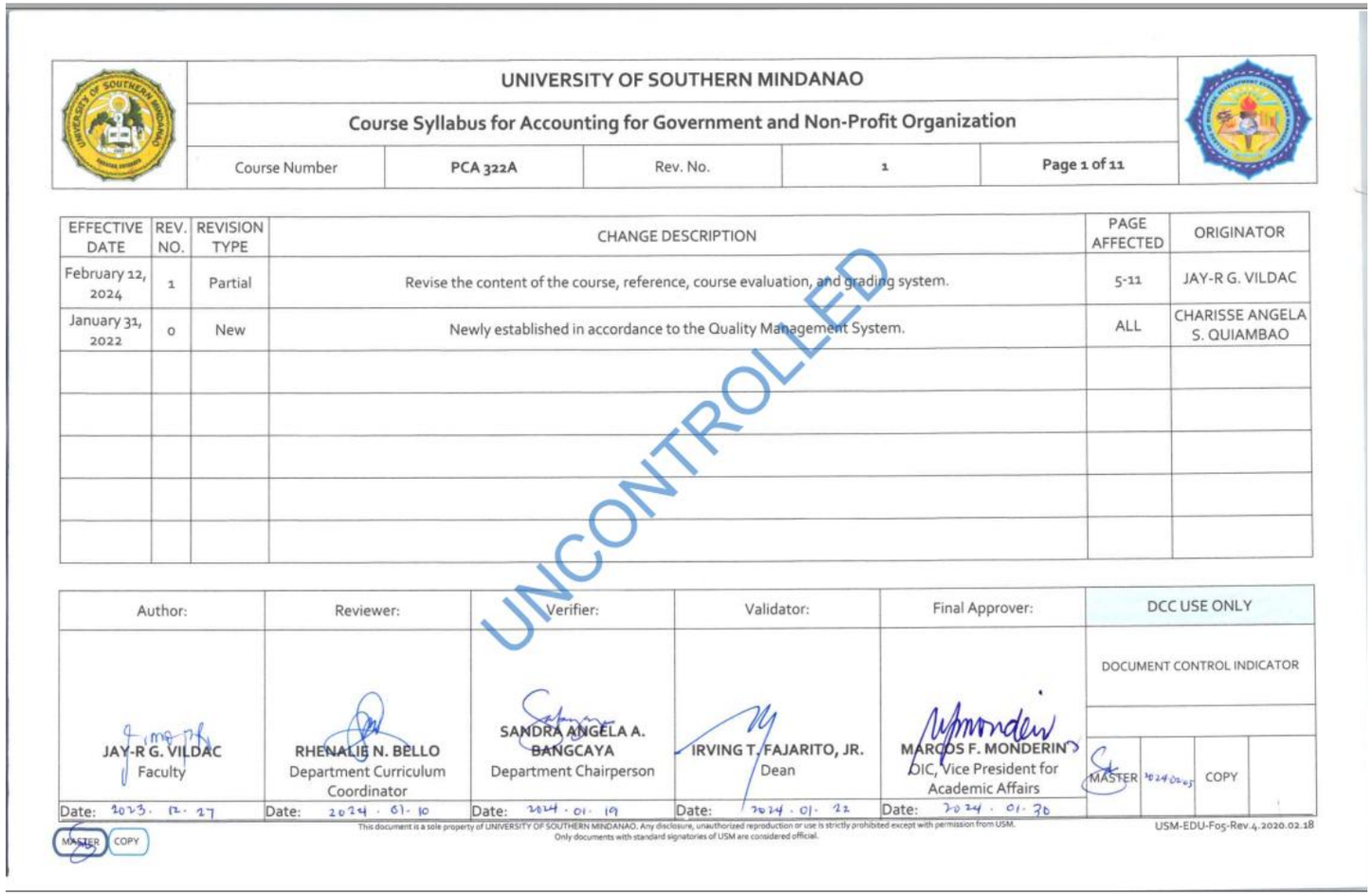
Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
JAY-R G. VILDAC SANDRA ANGELA A. BANGCAYA Faculty	RHENALIE N. BELLO College Curriculum Coordinator	ALLEN SHANE C. GARCIA Subject Expert	IRVING T. FAJARITO, JR. Dean	LEORENCE C. LANDOG Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2025.07.24 COPY
Date: 2025.04.24	Date: 2025.07.02	Date: 2025.07.10	Date: 2025.07.16	Date: 2025.07.22	

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Sample of curriculum with revision details are provided.



UNIVERSITY OF SOUTHERN MINDANAO

Course Syllabus for Accounting for Government and Non-Profit Organization

Course Number	PCA 322A	Rev. No.	1	Page 1 of 11

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
February 12, 2024	1	Partial	Revise the content of the course, reference, course evaluation, and grading system.	5-11	JAY-R G. VILDAC
January 31, 2022	0	New	Newly established in accordance to the Quality Management System.	ALL	CHARISSE ANGELA S. QUIAMBAO

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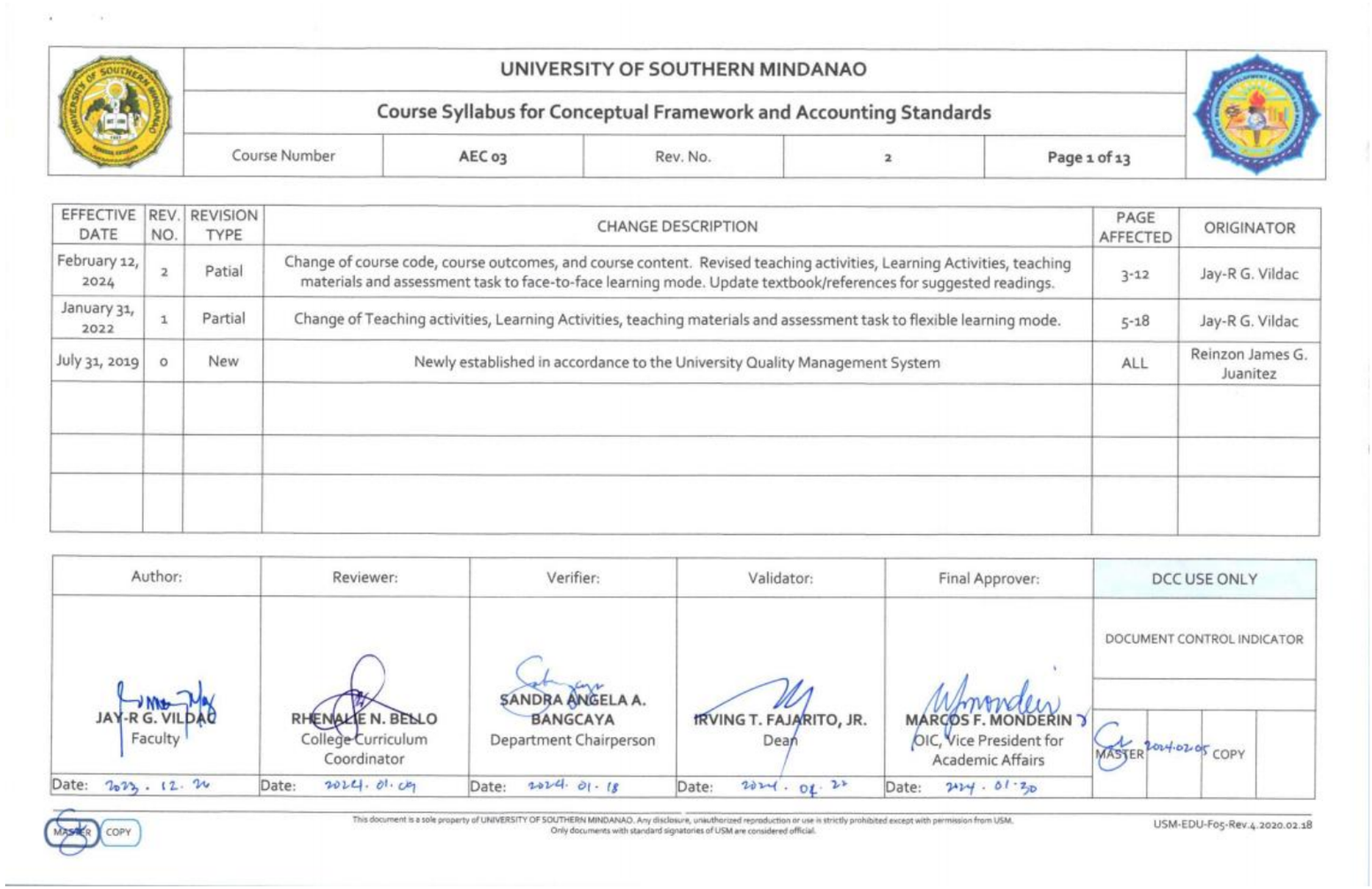
Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
JAY-R G. VILDAC Faculty	RHENALIE N. BELLO Department Curriculum Coordinator	SANDRA ANGELA A. BANGCAYA Department Chairperson	IRVING T. FAJARITO, JR. Dean	MARCOS F. MONDERIN OIC, Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2024 02 07 COPY
Date: 2023. 12. 27	Date: 2024. 01. 10	Date: 2024. 01. 19	Date: 2024. 01. 22	Date: 2024. 01. 30	

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Sample of curriculum with revision details are provided.



UNIVERSITY OF SOUTHERN MINDANAO

Course Syllabus for Conceptual Framework and Accounting Standards

Course Number	AEC 03	Rev. No.	2	Page 1 of 13

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
February 12, 2024	2	Patial	Change of course code, course outcomes, and course content. Revised teaching activities, Learning Activities, teaching materials and assessment task to face-to-face learning mode. Update textbook/references for suggested readings.	3-12	Jay-R G. Vildac
January 31, 2022	1	Partial	Change of Teaching activities, Learning Activities, teaching materials and assessment task to flexible learning mode.	5-18	Jay-R G. Vildac
July 31, 2019	0	New	Newly established in accordance to the University Quality Management System	ALL	Reinzon James G. Juanitez

Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
JAY-R G. VILDAC Faculty	RHENALIE N. BELLO College Curriculum Coordinator	SANDRA ANGELA A. BANGCAYA Department Chairperson	IRVING T. FAJARITO, JR. Dean	MARCOS F. MONDERIN OIC, Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2024.02.05 COPY
Date: 2023. 12. 24	Date: 2024. 01. 09	Date: 2024. 01. 18	Date: 2024. 01. 22	Date: 2024. 01. 30	

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Sample of curriculum with revision details are provided.

UNIVERSITY OF SOUTHERN MINDANAO				
Course Syllabus for International Business and Trade				
Course Number	BaM 06	Rev. No.	3	Page 1 of 13

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
January 20, 2025	3	Partial	Revised the teaching and learning activities due to changes in the delivery of instruction from online to face-to-face mode. Changed the classroom policies appropriate for the mode of instruction. Added more references.	1, 5-13	CARLA B. CAYABYAB, CHERYL Y. DULAY and REY L. PANAGUITON
August 08, 2022	2	Partial	Change of academic calendar due to inclusion of mental health week on week 10. Revised removing ACC 324A from the subject code. Revised adding the Department Objectives, Degree Program, CHED CMO Reference, Year Level/Semester Offered, Program Educational Objectives (PEOs) and Program Outcomes (POs).	ALL	REY L. PANAGUITON
August 16, 2021	1	Partial	Revised adding the Course Number, Reviewer and Verifier. Revised deleting the Department Objectives, Degree Program, CHED CMO Reference, Year Level/Semester Offered, Program Educational Objectives (PEOs) and Program Outcomes (POs). Revised modifying the Course Title, Course Description, Course Outcomes, Course Learning Plan (i.e., Time Frame, Teaching and learning Activities, Learning Materials and Assessment Tools), Course Evaluation, and Classroom Policies for Flexible Learning Environment using Offline and Online Modes of Delivery. To fit with the flexible learning through online and offline class.	ALL	REY L. PANAGUITON
August 10, 2020	Ø	New	Newly established format in accordance to the Quality Management System and CHED Outcomes-Based Education (OBE) Requirements	ALL	ROY B. GACUS & MITZI AILEEN M. ALBA

UNCONTROLLED
ELECTRONICALLY RELEASED
2025.07.09

Author:	Reviewers:	Verifiers:	Validator:	Final Approver:	DCC USE ONLY
CARLA B. CAYABYAB CHERYL Y. DULAY REY L. PANAGUITON Faculty	JAY-R G. VILDAC Department Curriculum Coordinator	SANDRA ANGELA A. BANGCAYA Department Chairperson	IRVING T. FAJARITO Dean	MARCOS F. MONDERIN Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2025.01.06 COPY
Date: 2024.11.22	Date: 2024.12.06	Date: 2024.12.16	Date: 2024.12.24	Date: 2025.01.02	

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Sample of curriculum with revision details are provided.

- **Cite evidences that teaching strategies are efficiently and effectively used.**

Compelling empirical and qualitative evidence demonstrates that teaching strategies in the BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM) are efficiently and effectively implemented:

1. Outstanding Academic Performance & Honor Student Outcomes

- High Concentration of Academic Scholars: Demonstrating the effectiveness of instructional delivery and academic support, the BSMA program produced 104 academic scholars in the 1st Semester of SY 2025–2026 and 69 academic scholars in the 2nd Semester of SY 2025–2026 (excluding 4th-year students deployed in off-campus internships)
- Student Excellence in Research & Academics: BSMA students regularly earn top institutional honors at the annual *Gawad Parangal*. Furthermore, BSMA student research projects won top recognitions, such as the *Most Outstanding Research Project (Social Science Category)* and 1st Runner-Up at the 11th CBDEM Student In-House Review for studies evaluating local government financial indicators and corporate financial health .

2. Superior Employer Satisfaction & Core Competency Ratings

- "Excellent" Overall Work Performance: In the *BSMA Employer Feedback Survey*, supervisors across government, education, banking, and corporate sectors awarded graduates an Overall Grand Mean score of 4.4490 out of 5.00 ("Excellent") across 38 core competency indicators [8, 9, 228–229].
- Top Competency Domain Ratings: Employers rated graduates highest in Learning Skills ($M = 4.5000), Communication Skills (M = 4.4916), and Self-Management Skills (M = 4.4727). Specific indicators such as Reading Independently (M = 4.6061), Personal Vision and Goals (M = 4.6061), and Enthusiasm for Ongoing Learning (M = 4.5758) scored among the highest skill rating.
- High Overarching Satisfaction: On an overarching 10-point evaluation index, employers rated overall graduate performance and program relevance at 8.85 out of 10.00 (M = 8.8485)

3. High Graduate Employability & Rapid Career Transition

- Tracer Study Findings: The *Tracer Study of Batch 2022 Graduates of USM* recorded a 96.92% relative employment rate for BSMA alumni (63 out of 65 survey respondents gainfully employed), significantly exceeding the university's 90% benchmark for high-employability programs.
- 100% Recent Employability: Subsequent university tracer project narrative reports recorded a 100% relative employment rate among responding BSMA graduates, confirming that instructional outcomes directly align with labor market demands.

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4. National & Global Credentialing Achievements
   - Professional Certifications: Beyond classroom evaluations, the effectiveness of the curriculum and instruction is proven by students and alumni successfully passing recognized certifications, including the global Certified Management Accountant (CMA) credential, the Certified Tax Technician (CTT) examination, the National Certified Bookkeeper (NCB) examination, and Civil Service Eligibility Examinations.

Several examples of teaching strategies are provided below.



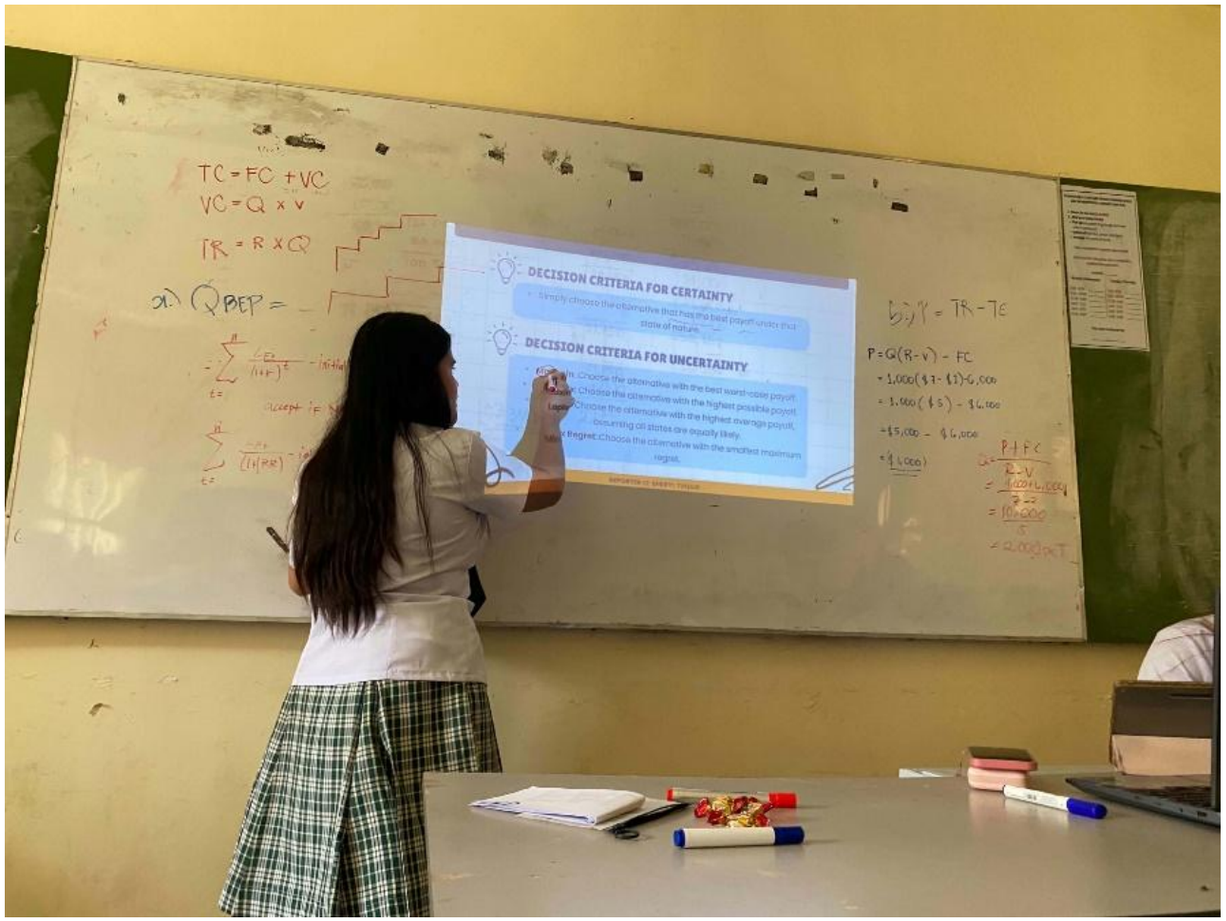
Buzz sessions



Film viewing



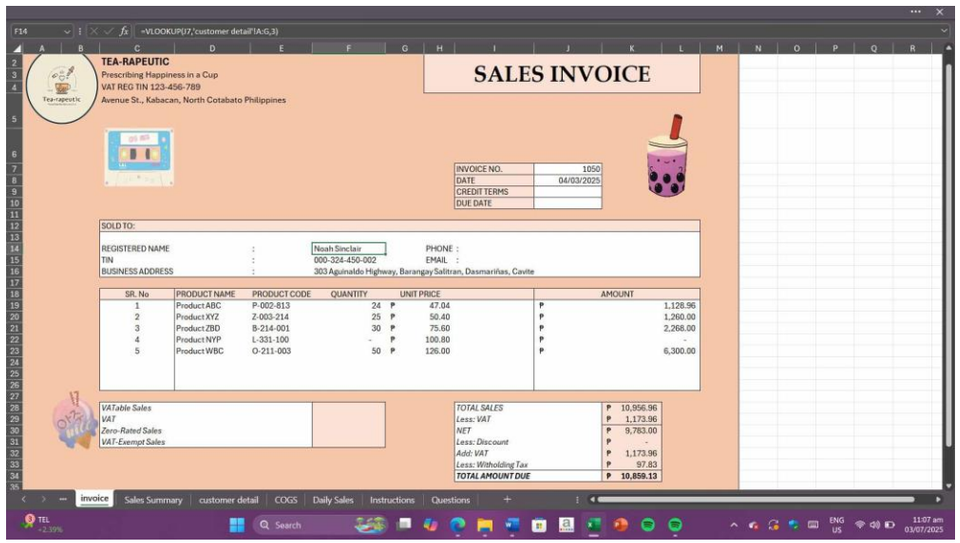
Board work and problem solving.

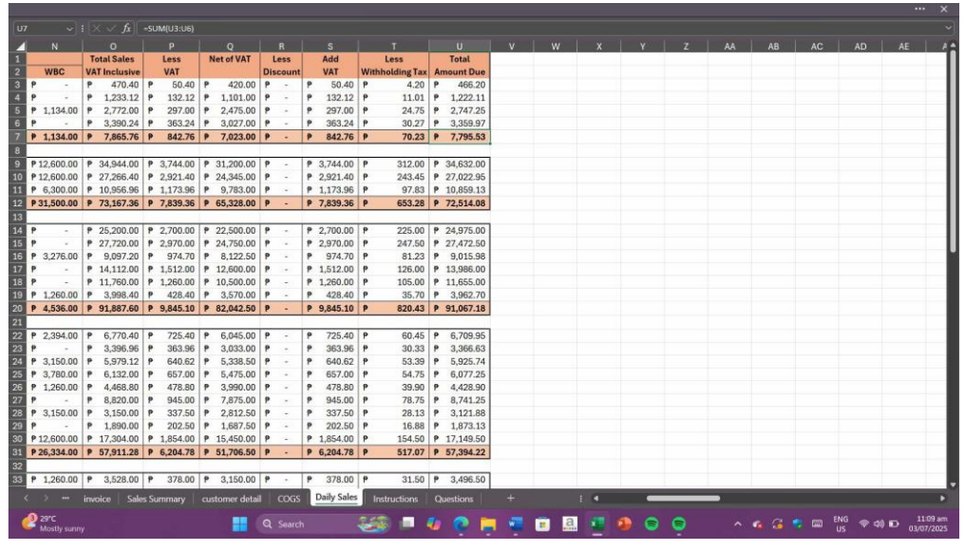

TC = FC + VC
VC = Q x V
TR = R x Q
DECISION CRITERIA FOR CERTAINTY
DECISION CRITERIA FOR UNCERTAINTY
P=Q(R-V) - FC

Reporting



Group projects





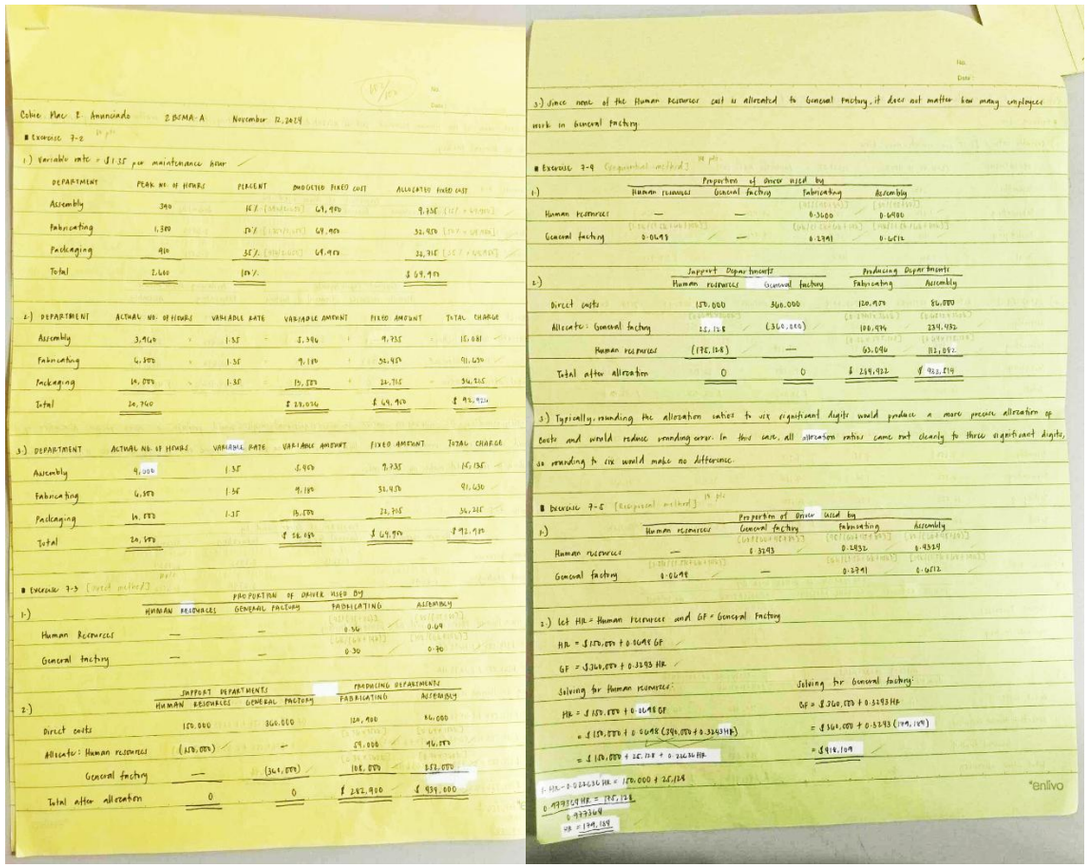
Computer skills demonstration



Performance tasks



Panel defense



Assignments



Pen and paper tests

For the 1st semester, 2025-2026 there were 104 academic scholars from BSMA program proving the effectiveness of teaching and learning activities

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato

List of Academic Scholars
2025-2026 1ST SEMESTER
USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
1.	22-89791	ABAS, JALIMA, Malidas	4	8	24.00	24.00	1.72
2.	23-93264	ABELLAR, Jovannah Nathalie, Mancera	3	8	24.00	24.00	1.63
3.	22-45933	ABIAN, DIANA DANE, Quillo	4	7	21.00	21.00	1.36
4.	22-42465	AGUIRRE, ROMMELEIH, Araña	4	7	21.00	21.00	1.32
5.	22-62724	ALMENDRALEJO, JR., GARRY, Almanzor	4	7	21.00	21.00	1.46
6.	23-18092	ANUNCIADO, Cokie Mae, Rusiana	3	8	24.00	24.00	1.69
7.	22-64892	ASPERA, EUGENE, Barroquillo	4	7	21.00	21.00	1.32
8.	22-15465	BADOL, RASHEL KEITH, Aguirre	4	7	21.00	21.00	1.36
9.	23-89248	BADUEL, John Kenneth, Dupa	3	8	24.00	24.00	1.63
10.	23-73508	BAHINTING, Rhea Jean, Cordova	3	8	24.00	24.00	1.66
11.	23-21899	BAIR, Marionne Lea, Molleno	3	8	24.00	24.00	1.53
12.	22-63175	BALA, KHYLLE, Ayuban	4	7	21.00	21.00	1.43
13.	23-45714	BANLASAN, Joycee Ann, L	3	8	24.00	24.00	1.63
14.	23-50307	BANTOLO, Czarlaine Franchette, Agting	3	6	18.00	18.00	1.54
15.	23-07193	BAYOT, Jmearnel Amor, Alvarez	3	8	24.00	24.00	1.66
16.	23-73901	BAYRON, Christine Joy, Padillo	3	8	24.00	24.00	1.59
17.	23-09729	BELARMINO, Jocell, Tagapia	3	8	24.00	24.00	1.66
18.	22-58402	BIBAT, CZEARISH GENELLE, Guillermo	4	7	21.00	21.00	1.61
19.	23-53835	BOHOS, Evan Rex, Ellan	3	6	18.00	18.00	1.75
20.	23-93912	BOSI, Aya Blessa Cher, Alave	3	8	24.00	24.00	1.66
21.	23-03250	BUDIONGAN, Abigail, Bautista	3	8	24.00	24.00	1.75
22.	23-53704	BURGOS, Recia Catherine, Ballenas	3	8	24.00	24.00	1.66
23.	22-13438	BUSAYONG, JESSA, Aloro	4	7	21.00	21.00	1.36
24.	22-33049	CADUNGON, ANGELYNNE ARAINE, Huevia	4	7	21.00	21.00	1.46
25.	23-07880	CANILLADA, Prietz Anne Meanilah, Migue	3	8	24.00	24.00	1.66
26.	22-17381	CASA, JHEN FRYTZ, David	4	7	21.00	21.00	1.46
27.	23-37064	CENTINO, Angelica Rose, Baluyot	3	8	24.00	24.00	1.69
28.	22-63868	COLIPANO, LODESSA KAYE, Mangalawan	4	7	21.00	21.00	1.54
29.	23-00416	DALAWIS, Jovelyn, Lacia	3	8	24.00	24.00	1.75
30.	23-68727	DAQUIPIL, Phoebe Kate, Gemota	3	8	24.00	24.00	1.59
31.	23-96902	DAYAG, Nicole Ayenne, Collado	3	8	24.00	24.00	1.66
32.	23-20652	DAYAO, Catherine Bernadette, Ondoy	3	8	24.00	24.00	1.63
33.	22-38355	DECOLAS, HANIE LYN, Catubay	4	7	21.00	21.00	1.50
34.	21-45517	DELA FUENTE, KEZIAH LYNN, Delfin	4	7	21.00	21.00	1.71
35.	23-56572	DINOPOL, Bea Bianca, Abecia	3	8	24.00	24.00	1.69
36.	22-51257	DOLIENTE, CHARLES WINSTON, Bualat	4	7	21.00	21.00	1.57
37.	22-97934	DUEÑO, RODEZA MAE, Patricio	4	8	24.00	24.00	1.41
38.	21-38676	DULGUIME, KYRAH MAE, Cubelo	4	6	18.00	18.00	1.38
39.	22-84961	ESCOTO, ANNEGEL TRISH, Pimentel	4	7	21.00	21.00	1.68
40.	22-43497	ESTOMATA, HANNAH BEA, Delfin	4	7	21.00	21.00	1.36
41.	22-93577	FACTO, LEIGH MARIE, Monsale	4	8	24.00	24.00	1.41
42.	23-65789	FRANCISCO, Juliana Caezar, Mangod	3	8	24.00	24.00	1.56
43.	22-36562	FRANCISCO, MARK ANTHONY, Tolentino	4	7	21.00	21.00	1.39
44.	23-20919	FUENTES, Rene, Jr. Alponga	3	8	24.00	24.00	1.66
45.	22-33956	GALAN, BRYAN, Ugat	4	7	21.00	21.00	1.39

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ACADEMIC YEAR AND TERM : 2025-2026 1ST SEMESTER USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
46.	23-11091	GALLIBOT, Kinny Rose, Blasquez	3	8	24.00	24.00	1.66
47.	21-69098	GARMINO, PAULA DOMINIQUE, Robles	4	6	18.00	18.00	1.38
48.	21-34939	GARTALLA, JONALYN, Divero	4	6	18.00	18.00	1.58
49.	23-62831	GOJO CRUZ, Vyl, Paculanan	3	8	24.00	24.00	1.75
50.	22-86491	GORDONCILLO, CHLOE NICOLE,	4	7	21.00	21.00	1.36
51.	22-21801	GORREON, ARIANE MALOU, Leonida	4	7	21.00	21.00	1.43
52.	22-76264	GUANGA, KHRISTINE MAE, Capindo	4	7	21.00	21.00	1.32
53.	21-37895	HORNIDO, DAISY MAE, Mamelic	4	6	18.00	18.00	1.58
54.	23-85320	HUGOS, Jasmine Kate, Jondonero	3	8	24.00	24.00	1.53
55.	23-23217	IGNACIO, Resha Raven, Malasador	3	8	24.00	24.00	1.69
56.	23-18462	INFORTUNA, Roxanne Faye, Pungyan	3	8	24.00	24.00	1.69
57.	23-31830	KARNAIN, Hamdan, Denga	3	8	24.00	24.00	1.69
58.	22-61096	LACUMBO, JEE MARTH, Faisan	4	7	21.00	21.00	1.46
59.	22-15083	LAYSON, KEESHA TATE, Laid	4	8	24.00	24.00	1.28
60.	22-48930	LEDAMA, FLORENCE, Martinez	4	8	24.00	24.00	1.53
61.	22-36990	LIBRE, ELLA, Talha	4	7	21.00	21.00	1.43
62.	23-11084	LUMOGDANG, Ana Piera, Delos Santos	3	8	24.00	24.00	1.59
63.	23-82763	MADJILON, Audrie Abdelbari, Haron	3	8	24.00	24.00	1.56
64.	22-69704	MAGDAYAO, EDEN ROSE, Dela Peña	4	7	21.00	21.00	1.43
65.	22-70599	MAGDUGO, SAMEIA KARL, Gagui	4	7	21.00	21.00	1.25
66.	23-78708	MAGUATE, John Mckinley, Zambales	3	8	24.00	24.00	1.72
67.	22-00511	MANUEL, CHRISLEIGH MAREE, Baleña	4	7	21.00	21.00	1.57
68.	22-81267	NASTOR, JEIAN ASHLEY, Gevero	4	7	21.00	21.00	1.61
69.	22-28777	NELLAS, JESSIE MAY, Agang	4	7	21.00	21.00	1.36
70.	23-28952	NIMER, Carl James, Abrio	3	6	18.00	18.00	1.67
71.	23-67583	OBREQUE, Diane, Jangalay	3	8	24.00	24.00	1.75
72.	22-10144	OLEGARIO, KYLE ANDREI, Soguilon	4	7	21.00	21.00	1.61
73.	22-47588	OLIVEROS, CHRISTIAN JAY, Miravalles	4	7	21.00	21.00	1.29
74.	22-59980	OSMA, NONITO JR., Obrador	4	8	24.00	24.00	1.69
75.	22-20920	PAJARILLO, KYLA MARIE, Soriano	4	7	21.00	21.00	1.57
76.	23-44674	PALMES, Alexi Margueritte, Carcillar	3	8	24.00	24.00	1.69
77.	22-27656	PANDULO, ALEAHNOR, Dandua	4	7	21.00	21.00	1.61
78.	23-89598	PARAON, Asciater May, Junsay	3	8	24.00	24.00	1.75
79.	22-91096	PAREN, KASSANDRA CHRISTINE, Policarpio	4	7	21.00	21.00	1.57
80.	22-99453	PEDRAJAS, JHONEL, JR., Jr. Cantoy	4	7	21.00	21.00	1.57
81.	22-36307	PERALTA, BONAFAYE JOY, Bueno	4	7	21.00	21.00	1.36
82.	22-50753	PONTERES, YZEITLE SHANE, Piamonte	4	7	21.00	21.00	1.39
83.	23-66078	POTUTAN, Rona Grace, Quiao	3	6	18.00	18.00	1.75
84.	22-20964	RECES, IRISH JEAN, Duhaylongsod	4	7	21.00	21.00	1.36
85.	23-79696	SALI, Rickie Haze, Tanaid	3	8	24.00	24.00	1.69
86.	22-42957	SAN FRANCISCO, ALFREDO, JR., Descallar	4	7	21.00	21.00	1.46
87.	22-49588	SARIOL, JELLY, Comel	4	7	21.00	21.00	1.39
88.	22-46124	SATURNO, KC, Mendegoria	4	7	21.00	21.00	1.75
89.	22-34654	SINGGO, JAMELLANO, Tiongco	4	7	21.00	21.00	1.46
90.	23-95933	SOLAIMAN, Farhana Gem, Calunsing	3	8	24.00	24.00	1.66
91.	22-18771	SOLIANO, XYLEM YRRESH, Espesor	4	8	24.00	24.00	1.47
92.	23-28076	SOLOMON, Carl Diedrick, Bayon-on	3	8	24.00	24.00	1.75
93.	22-00166	SUAREZ, ALTEA JOY, Tanilon	4	7	21.00	21.00	1.39
94.	23-08362	TABUGOC, Leah Mae, Reblora	3	8	24.00	24.00	1.69
95.	23-42824	TACADAO, Brainer John, Villar	3	8	24.00	24.00	1.75
96.	22-61980	TALA, PSALM RUVI, Benito	4	7	21.00	21.00	1.64
97.	22-04417	TEJADA, JEAHAN, Lidasan	4	7	21.00	21.00	1.21
98.	22-77464	TENERIFE, Abegail, Tino	4	7	21.00	21.00	1.64
99.	22-04127	TINGAL, Christna,	4	6	18.00	18.00	1.46
100.	23-81550	UTTO, Sofia Trisha, Davao	3	8	24.00	24.00	1.75

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ACADEMIC YEAR AND TERM : 2025-2026 1ST SEMESTER — USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM		College of Business, Development Economics and Manageme					
		Bachelor of Science in Management Accounting					
101.	22-15160	VALDEZ, GWYNETH NICOLE, Londres	4	7	21.00	21.00	1.43
102.	22-82811	VIDO, ANGELENE, Toledo	4	7	21.00	21.00	1.29
103.	22-79033	VILLASIS, KHENN LOYD, Benitez	3	6	18.00	18.00	1.71
104.	22-08486	YRAY, YZEL GYLE, Samon	4	7	21.00	21.00	1.32

Total Number in College : 104

For the 2nd semester, 2025-2026 there were 69 academic scholars from BSMA program excluding the 4th year students who underwent Internship proving the effectiveness of teaching strategies.

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato

List of Academic Scholars

2025-2026 2ND SEMESTER
USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
1.	23-97557	ABALOS, Ellain Joy, Florida	3	7	21.00	21.00	1.75
2.	23-93264	ABELLAR, Jovannah Nathalie, Mancera	3	7	21.00	21.00	1.36
3.	23-86987	ADTUGAN, Rohana, Edza	3	7	21.00	21.00	1.64
4.	23-18092	ANUNCIADO, Cokie Mae, Rusiana	3	7	21.00	21.00	1.61
5.	23-89248	BADUEL, John Kenneth, Dupa	3	7	21.00	21.00	1.25
6.	23-73508	BAHINTING, Rhea Jean, Cordova	3	7	21.00	21.00	1.25
7.	23-21899	BAIR, Marionne Lea, Molleno	3	7	21.00	21.00	1.14
8.	22-04126	BAIR, Ted Gabriel, Molleno	3	7	21.00	21.00	1.07
9.	23-45714	BANLASAN, Joycee Ann, L	3	7	21.00	21.00	1.39
10.	23-50307	BANTOLO, Czarlaine Franchette, Agting	3	7	21.00	21.00	1.75
11.	24-63520	BARUA, Aleah, Sarip	2	9	26.00	26.00	1.68
12.	23-07193	BAYOT, Jmearmel Amor, Alvarez	3	7	21.00	21.00	1.36
13.	23-73901	BAYRON, Christine Joy, Padillo	3	7	21.00	21.00	1.39
14.	23-09729	BELARMINO, Jocell, Tagapia	3	7	21.00	21.00	1.39
15.	23-53835	BOHOS, Evan Rex, Ellan	3	7	21.00	21.00	1.61
16.	23-93912	BOSI, Aya Blessa Cher, Alave	3	7	21.00	21.00	1.25
17.	23-03250	BUDIONGAN, Abigail, Bautista	3	7	21.00	21.00	1.54
18.	23-53704	BURGOS, Recia Catherine, Ballenas	3	7	21.00	21.00	1.43
19.	23-08738	CALMA, Sophia Nicole, Magbanua	3	7	21.00	21.00	1.54
20.	23-07880	CANILLADA, Prietz Anne Meanilah, Migue	3	7	21.00	21.00	1.46
21.	23-11133	CASTRO, Mark Anthony, Lamaclamac	3	7	21.00	21.00	1.54
22.	23-37064	CENTINO, Angelica Rose, Baluyot	3	7	21.00	21.00	1.36
23.	23-00416	DALAWIS, Jovelyn, Lacia	3	7	21.00	21.00	1.50
24.	23-68727	DAQUIPIL, Phoebe Kate, Gemota	3	7	21.00	21.00	1.43
25.	23-96902	DAYAG, Nicole Ayenne, Collado	3	7	21.00	21.00	1.43
26.	23-20652	DAYAO, Catherine Bernadette, Ondoy	3	7	21.00	21.00	1.29
27.	23-56572	DINOPOL, Bea Bianca, Abecia	3	7	21.00	21.00	1.46
28.	23-05900	DONATO, Vanessa Mae, Escoto	3	7	21.00	21.00	1.54
29.	24-84258	DUREMDES, Charisse Mae, Formento	2	9	26.00	26.00	1.68
30.	23-03661	ESCOPALAO, Danessa Rose, Tingson	3	7	21.00	21.00	1.32
31.	23-72635	FAILANO, Gian Carlo, Barretto	3	7	21.00	21.00	1.36
32.	23-65789	FRANCISCO, Juliana Caezar, Mangod	3	7	21.00	21.00	1.36
33.	23-20919	FUENTES, Rene, Jr. Alponga	3	7	21.00	21.00	1.50
34.	23-11091	GALLIBOT, Kinny Rose, Blasquez	3	7	21.00	21.00	1.29
35.	23-93518	GANOY, Nicole Jamyrahdeth, Madaliday	3	7	21.00	21.00	1.61
36.	23-81324	GAYRAMARA, Sheenah, Dulloso	3	7	21.00	21.00	1.71
37.	23-62831	GOJO CRUZ, Vyl, Paculanan	3	7	21.00	21.00	1.54
38.	23-28576	GONZALES, Kyla Angela, Pascual	3	6	18.00	18.00	1.75
39.	23-85320	HUGOS, Jasmine Kate, Jondonero	3	7	21.00	21.00	1.21
40.	23-23217	IGNACIO, Resha Raven, Malasador	3	7	21.00	21.00	1.46
41.	23-18462	INFORTUNA, Roxanne Faye, Pungyan	3	7	21.00	21.00	1.39
42.	23-18380	JENOTAN, Kent, Angulo	3	7	21.00	21.00	1.57
43.	20-30120	JIMENEZ, Shernie, Golez	4	8	24.00	24.00	1.63
44.	23-31830	KARNAIN, Hamdan, Denga	3	7	21.00	21.00	1.39
45.	24-49190	LIMBAGA, Ritchel, Lausa	2	9	26.00	26.00	1.71

Date Printed : 10/21/2026 5:03:18pm [Bangcaya, Sandra Angela A.] Terminal : CBDEM-SAAB Page 1 of 2

ACADEMIC YEAR AND TERM : 2025-2026 2ND SEMESTER USM - Main

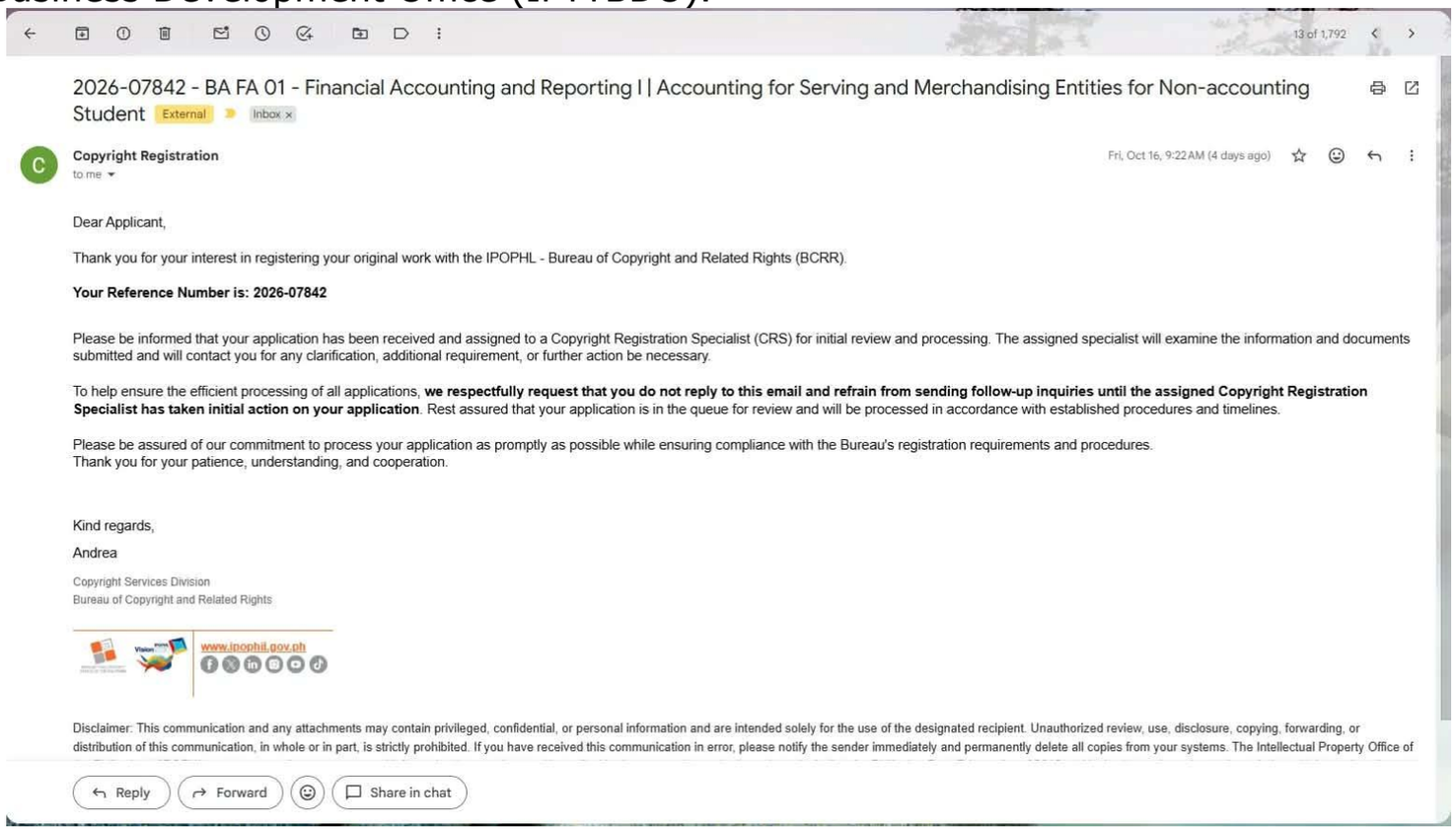
#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
46.	23-54170	LOQUERE, Krystal Mae, Deñega	3	7	21.00	21.00	1.57
47.	23-11084	LUMOGDANG, Ana Piera, Delos Santos	3	7	21.00	21.00	1.46
48.	23-82763	MADJILON, Audrie Abdelbari, Haron	3	7	21.00	21.00	1.32
49.	23-78708	MAGUATE, John Mckinley, Zambales	3	7	21.00	21.00	1.43
50.	23-69177	MANA-AY, Elan Chin, Urboda	3	7	21.00	21.00	1.71
51.	23-28952	NIMER, Carl James, Abrio	3	7	21.00	21.00	1.61
52.	23-67583	OBREQUE, Diane, Jangalay	3	7	21.00	21.00	1.43
53.	23-89724	PAGOTAISIDRO, Limuel, Abellera	3	7	21.00	21.00	1.54
54.	23-44674	PALMES, Alexi Marguerite, Carcillar	3	7	21.00	21.00	1.54
55.	23-89598	PARAON, Asclater May, Junsay	3	7	21.00	21.00	1.32
56.	23-66078	POTUTAN, Rona Grace, Quiao	3	7	21.00	21.00	1.71
57.	23-63556	ROLLON, Lawrence, Navarro	3	7	21.00	21.00	1.68
58.	23-52035	SABAY, Nherone Bryle, Caponpon	3	7	21.00	21.00	1.75
59.	23-79696	SALI, Rickie Haze, Tanaid	3	7	21.00	21.00	1.68
60.	23-51168	SANTOS, Eden Grace, Mostoles	3	7	21.00	21.00	1.68
61.	23-95933	SOLAIMAN, Farhana Gem, Calunsing	3	7	21.00	21.00	1.32
62.	23-28076	SOLOMON, Carl Ciedrick, Bayon-on	3	7	21.00	21.00	1.57
63.	23-08362	TABUGOC, Leah Mae, Reblora	3	7	21.00	21.00	1.50
64.	23-42824	TACADAO, Brainer John, Villar	3	7	21.00	21.00	1.54
65.	24-75992	TAMPIPI, Hazel, Angayan	2	9	26.00	26.00	1.74
66.	23-69745	TAÑO, Jenny, Doyola	3	7	21.00	21.00	1.61
67.	23-50081	TASIC, Izzy Shane, Mosquera	3	7	21.00	21.00	1.57
68.	23-81550	UTTO, Sofia Trisha, Davao	3	7	21.00	21.00	1.36
69.	22-79033	VILLASIS, KHENN LOYD, Benitez	3	6	18.00	18.00	1.29

Total Number in College : 69

Date Printed : 10/21/2026 5:03:18pm [Bangcaya, Sandra Angela A.] Terminal : CBDEM-SAAB Page 2 of 2

- **Show evidences thst Instructional Materials are copyrighted/patented.**

Two (2) instructional materials specifically modules are submitted for copyright enrolment by a faculty member of the department facilitated by the USM Intellectual Property, Technology Transfer and Business Development Office (IPTTBDO).



2026-07842 - BA FA 01 - Financial Accounting and Reporting I | Accounting for Serving and Merchandising Entities for Non-accounting Student External Inbox ×

13 of 1,792

Copyright Registration
to me

Fri, Oct 16, 9:22 AM (4 days ago)

Dear Applicant,

Thank you for your interest in registering your original work with the IPOPHL - Bureau of Copyright and Related Rights (BCRR).

Your Reference Number is: 2026-07842

Please be informed that your application has been received and assigned to a Copyright Registration Specialist (CRS) for initial review and processing. The assigned specialist will examine the information and documents submitted and will contact you for any clarification, additional requirement, or further action be necessary.

To help ensure the efficient processing of all applications, **we respectfully request that you do not reply to this email and refrain from sending follow-up inquiries until the assigned Copyright Registration Specialist has taken initial action on your application**. Rest assured that your application is in the queue for review and will be processed in accordance with established procedures and timelines.

Please be assured of our commitment to process your application as promptly as possible while ensuring compliance with the Bureau's registration requirements and procedures.
Thank you for your patience, understanding, and cooperation.

Kind regards,

Andrea

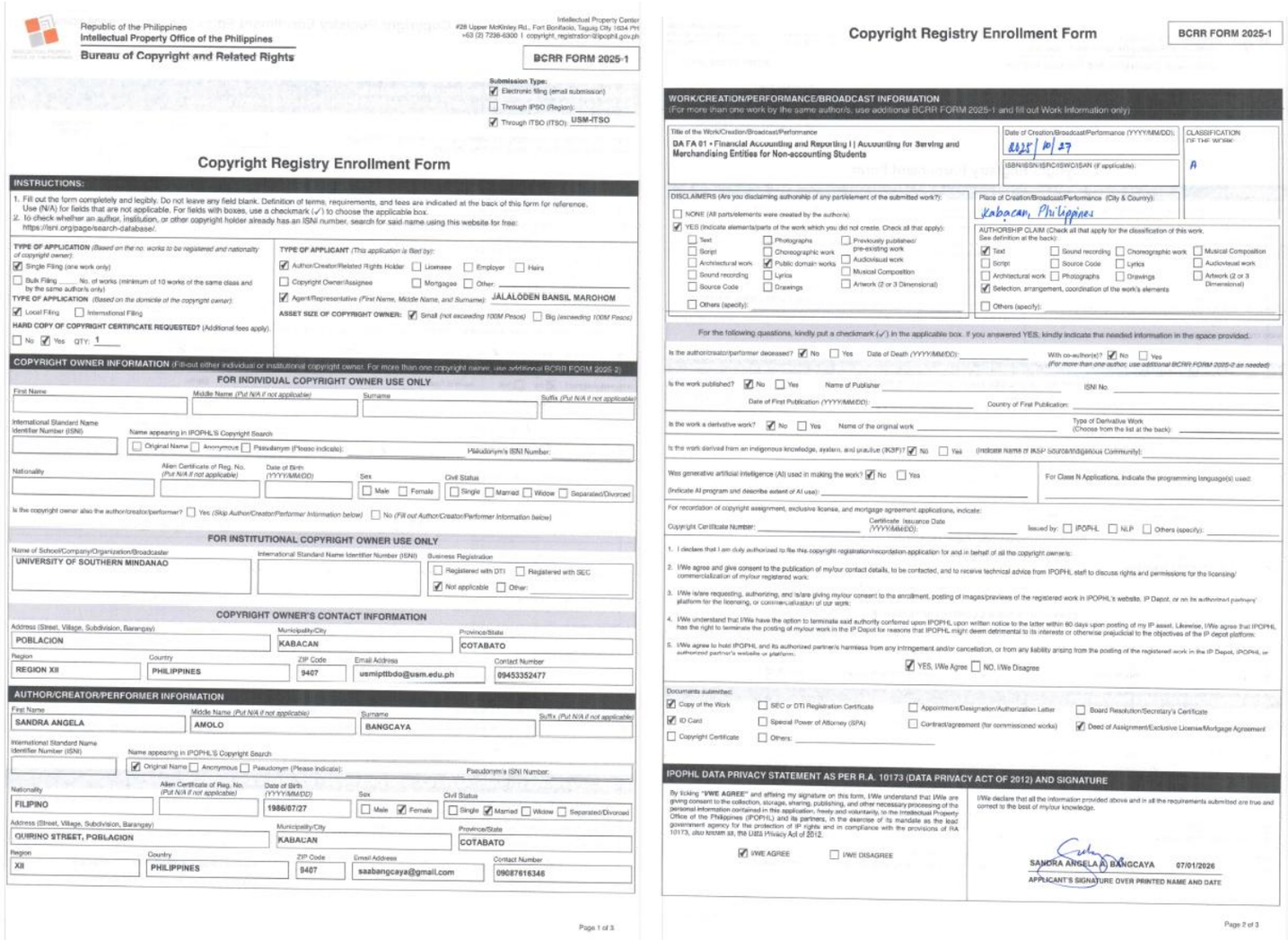
Copyright Services Division
Bureau of Copyright and Related Rights

www.ipophil.gov.ph

Disclaimer: This communication and any attachments may contain privileged, confidential, or personal information and are intended solely for the use of the designated recipient. Unauthorized review, use, disclosure, copying, forwarding, or distribution of this communication, in whole or in part, is strictly prohibited. If you have received this communication in error, please notify the sender immediately and permanently delete all copies from your systems. The Intellectual Property Office of

Reply Forward Share in chat

Copyright application confirmation email of BA FA 01



Republic of the Philippines
Intellectual Property Office of the Philippines
Bureau of Copyright and Related Rights

Intellectual Property Center
#28 Upper McKinley Rd., Fort Bonifacio, Taguig City 1634 PH
+63 (2) 7238-6300 | copyright_registration@ipophil.gov.ph

BCRR FORM 2025-1

Submission Type:
☑ Electronic filing (email submission)
☐ Through IPSO (Region): _____
☑ Through ITSO (ITSO): USM-ITSO

Copyright Registry Enrollment Form

INSTRUCTIONS:

1. Fill out the form completely and legibly. Do not leave any field blank. Definition of terms, requirements, and fees are indicated at the back of this form for reference. Use (N/A) for fields that are not applicable. For fields with boxes, use a checkmark (✓) to choose the applicable box.
2. To check whether an author, institution, or other copyright holder already has an ISNI number, search for said name using this website for free: https://isni.org/page/search-database/.

TYPE OF APPLICATION (Based on the no. works to be registered and nationality of copyright owner):
☑ Single Filing (one work only)
☐ Bulk Filing ____ No. of works (minimum of 10 works of the same class and by the same author/s only)

TYPE OF APPLICATION (Based on the domicile of the copyright owner):
☑ Local Filing ☐ International Filing

HARD COPY OF COPYRIGHT CERTIFICATE REQUESTED? (Additional fees apply)
☐ No ☑ Yes QTY: 1

TYPE OF APPLICANT (This application is filed by):
☑ Author/Creator/Related Rights Holder ☐ Licensee ☐ Employer ☐ Heirs
☐ Copyright Owner/Assignee ☐ Mortgagee ☐ Other: _____
☑ Agent/Representative (First Name, Middle Name, and Surname): JALALODEN BANSIL MAROHOM

ASSET SIZE OF COPYRIGHT OWNER: ☑ Small (not exceeding 100M Pesos) ☐ Big (exceeding 100M Pesos)

COPYRIGHT OWNER INFORMATION (Fill-out either individual or institutional copyright owner. For more than one copyright owner, use additional BCRR FORM 2025-2)

FOR INDIVIDUAL COPYRIGHT OWNER USE ONLY

First Name | Middle Name (Put N/A if not applicable) | Surname | Suffix (Put N/A if not applicable)

International Standard Name Identifier Number (ISNI)

Name appearing in IPOPHL'S Copyright Search: ☐ Original Name ☐ Anonymous ☐ Pseudonym (Please indicate): _____ Pseudonym's ISNI Number:

Nationality | Alien Certificate of Reg. No. (Put N/A if not applicable) | Date of Birth (YYYY/MM/DD) | Sex: ☐ Male ☐ Female | Civil Status: ☐ Single ☐ Married ☐ Widow ☐ Separated/Divorced

Is the copyright owner also the author/creator/performer? ☐ Yes (Skip Author/Creator/Performer Information below) ☐ No (Fill out Author/Creator/Performer Information below)

FOR INSTITUTIONAL COPYRIGHT OWNER USE ONLY

Name of School/Company/Organization/Broadcaster: UNIVERSITY OF SOUTHERN MINDANAO
International Standard Name Identifier Number (ISNI)
Business Registration: ☐ Registered with DTI ☐ Registered with SEC ☑ Not applicable ☐ Other: _____

COPYRIGHT OWNER'S CONTACT INFORMATION

Address (Street, Village, Subdivision, Barangay)	Municipality/City	Province/State
POBLACION	KABACAN	COTABATO

Region	Country	ZIP Code	Email Address	Contact Number
REGION XII	PHILIPPINES	9407	usmipttbdo@usm.edu.ph	09453352477

AUTHOR/CREATOR/PERFORMER INFORMATION

First Name	Middle Name (Put N/A if not applicable)	Surname	Suffix (Put N/A if not applicable)
SANDRA ANGELA	AMOLO	BANGCAYA	

International Standard Name Identifier Number (ISNI)
Name appearing in IPOPHL'S Copyright Search: ☑ Original Name ☐ Anonymous ☐ Pseudonym (Please indicate): _____ Pseudonym's ISNI Number:

Nationality	Alien Certificate of Reg. No. (Put N/A if not applicable)	Date of Birth (YYYY/MM/DD)	Sex	Civil Status
FILIPINO		1986/07/27	☐ Male ☑ Female	☐ Single ☑ Married ☐ Widow ☐ Separated/Divorced

Address (Street, Village, Subdivision, Barangay)	Municipality/City	Province/State
QUIRINO STREET, POBLACION	KABACAN	COTABATO

Region	Country	ZIP Code	Email Address	Contact Number
XII	PHILIPPINES	9407	saabangcaya@gmail.com	09087616346

Page 1 of 3

Copyright Registry Enrollment Form

BCRR FORM 2025-1

WORK/CREATION/PERFORMANCE/BROADCAST INFORMATION
(For more than one work by the same author/s, use additional BCRR FORM 2025-1 and fill out Work Information only)

Title of the Work/Creation/Broadcast/Performance	Date of Creation/Broadcast/Performance (YYYY/MM/DD)	CLASSIFICATION OF THE WORK
DA FA 01 • Financial Accounting and Reporting I	Accounting for Serving and Merchandising Entities for Non-accounting Students	2025/10/27	A

ISBN/ISSN/ISRC/ISWC/ISAN (if applicable):

DISCLAIMERS (Are you disclaiming authorship of any part/element of the submitted work?):
☐ NONE (All parts/elements were created by the author/s)
☑ YES (Indicate elements/parts of the work which you did not create. Check all that apply):
☐ Text ☐ Photographs ☐ Previously published/pre-existing work
☐ Script ☐ Choreographic work ☐ Audiovisual work
☐ Architectural work ☑ Public domain works ☐ Musical Composition
☐ Sound recording ☐ Lyrics ☐ Artwork (2 or 3 Dimensional)
☐ Source Code ☐ Drawings
☐ Others (specify): _____

Place of Creation/Broadcast/Performance (City & Country): Kabacan, Philippines

AUTHORSHIP CLAIM (Check all that apply for the classification of this work. See definition at the back):
☑ Text ☐ Sound recording ☐ Choreographic work ☐ Musical Composition
☐ Script ☐ Source Code ☐ Lyrics ☐ Audiovisual work
☐ Architectural work ☐ Photographs ☐ Drawings ☐ Artwork (2 or 3 Dimensional)
☑ Selection, arrangement, coordination of the work's elements
☐ Others (specify): _____

For the following questions, kindly put a checkmark (✓) in the applicable box. If you answered YES, kindly indicate the needed information in the space provided.

Is the author/creator/performer deceased? ☑ No ☐ Yes Date of Death (YYYY/MM/DD): _____ With co-author(s)? ☑ No ☐ Yes (For more than one author, use additional BCRR FORM 2025-2 as needed)

Is the work published? ☑ No ☐ Yes Name of Publisher: _____ ISNI No.: _____
Date of First Publication (YYYY/MM/DD): _____ Country of First Publication: _____

Is the work a derivative work? ☑ No ☐ Yes Name of the original work: _____ Type of Derivative Work (Choose from the list at the back): _____

Is the work derived from an indigenous knowledge, system, and practice (IKSP)? ☑ No ☐ Yes (Indicate Name of IKSP Source/Indigenous Community): _____

Was generative artificial intelligence (AI) used in making the work? ☑ No ☐ Yes
(Indicate AI program and describe extent of AI use): _____

For Class N Applications, indicate the programming language(s) used: _____

For recordation of copyright assignment, exclusive license, and mortgage agreement applications, indicate:
Copyright Certificate Number: _____ Certificate Issuance Date (YYYY/MM/DD): _____ Issued by: ☐ IPOPHL ☐ NLP ☐ Others (specify): _____

1. I declare that I am duly authorized to file this copyright registration/recordation application for and in behalf of all the copyright owner/s;
2. I/We agree and give consent to the publication of my/our contact details, to be contacted, and to receive technical advice from IPOPHL staff to discuss rights and permissions for the licensing/commercialization of my/our registered work;
3. I/We is/are requesting, authorizing, and is/are giving my/our consent to the enrollment, posting of images/previews of the registered work in IPOPHL's website, IP Depot, or on its authorized partners' platform for the licensing, or commercialization of our work;
4. I/We understand that I/We have the option to terminate said authority conferred upon IPOPHL upon written notice to the latter within 60 days upon posting of my IP asset. Likewise, I/We agree that IPOPHL has the right to terminate the posting of my/our work in the IP Depot for reasons that IPOPHL might deem detrimental to its interests or otherwise prejudicial to the objectives of the IP depot platform;
5. I/We agree to hold IPOPHL and its authorized partner/s harmless from any infringement and/or cancellation, or from any liability arising from the posting of the registered work in the IP Depot, IPOPHL or authorized partner's website or platform.

☑ YES, I/We Agree ☐ NO, I/We Disagree

Documents submitted:
☑ Copy of the Work ☐ SEC or DTI Registration Certificate ☐ Appointment/Designation/Authorization Letter ☐ Board Resolution/Secretary's Certificate
☑ ID Card ☐ Special Power of Attorney (SPA) ☐ Contract/agreement (for commissioned works) ☑ Deed of Assignment/Exclusive License/Mortgage Agreement
☐ Copyright Certificate ☐ Others: _____

IPOPHL DATA PRIVACY STATEMENT AS PER R.A. 10173 (DATA PRIVACY ACT OF 2012) AND SIGNATURE

By ticking "I/WE AGREE" and affixing my signature on this form, I/We understand that I/We are giving consent to the collection, storage, sharing, publishing, and other necessary processing of the personal information contained in this application, freely and voluntarily, to the Intellectual Property Office of the Philippines (IPOPHL) and its partners, in the exercise of its mandate as the lead government agency for the protection of IP rights and in compliance with the provisions of RA 10173, also known as, the Data Privacy Act of 2012.

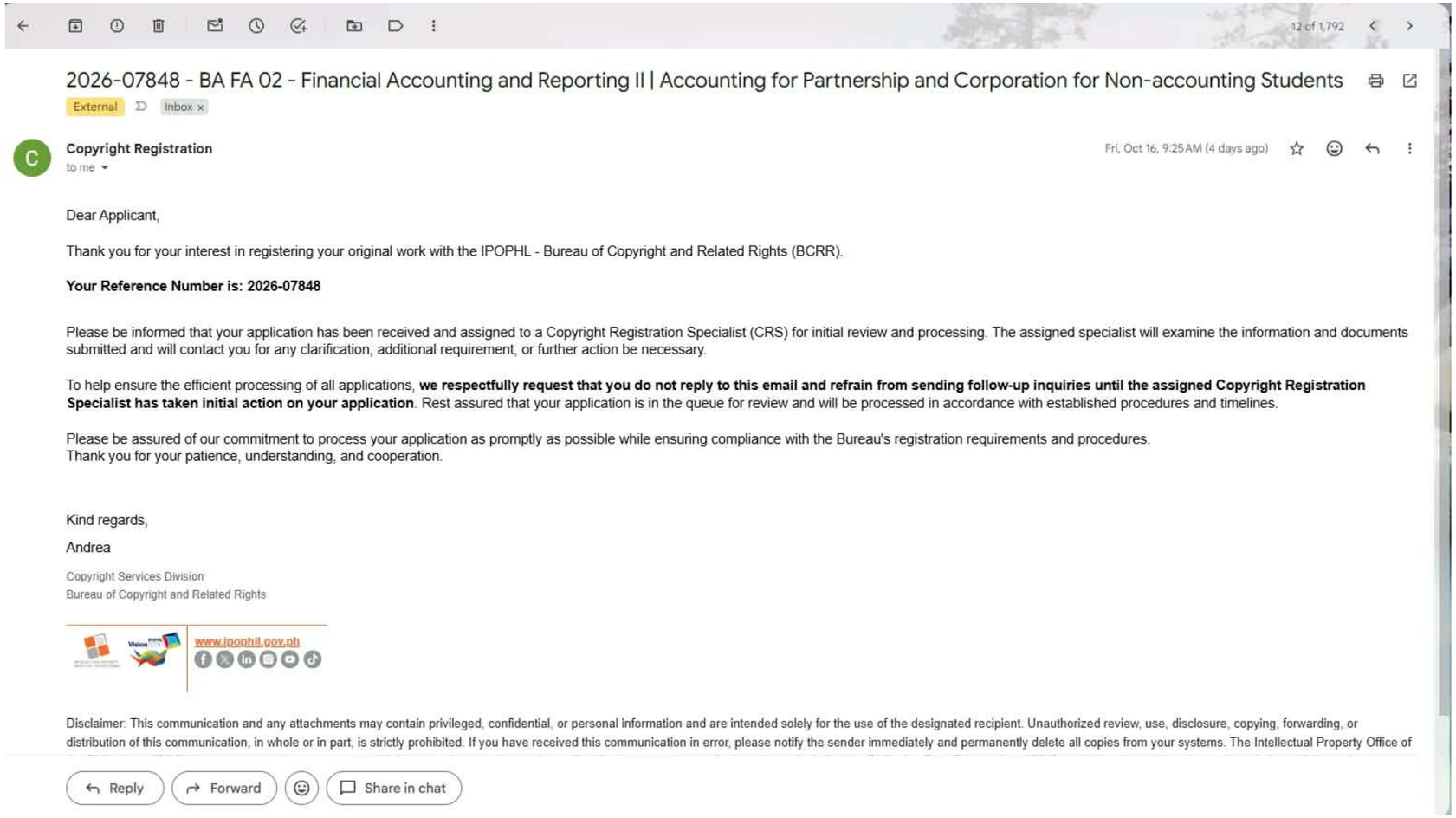
☑ I/WE AGREE ☐ I/WE DISAGREE

I/We declare that all the information provided above and in all the requirements submitted are true and correct to the best of my/our knowledge.

SANDRA ANGELA A. BANGCAYA 07/01/2026
APPLICANT'S SIGNATURE OVER PRINTED NAME AND DATE

Page 2 of 3

Copyright enrollment form of BA FA 01.



12 of 1,792

2026-07848 - BA FA 02 - Financial Accounting and Reporting II | Accounting for Partnership and Corporation for Non-accounting Students

External Inbox ×

Copyright Registration
to me

Fri, Oct 16, 9:25 AM (4 days ago)

Dear Applicant,

Thank you for your interest in registering your original work with the IPOPHL - Bureau of Copyright and Related Rights (BCRR).

Your Reference Number is: 2026-07848

Please be informed that your application has been received and assigned to a Copyright Registration Specialist (CRS) for initial review and processing. The assigned specialist will examine the information and documents submitted and will contact you for any clarification, additional requirement, or further action be necessary.

To help ensure the efficient processing of all applications, **we respectfully request that you do not reply to this email and refrain from sending follow-up inquiries until the assigned Copyright Registration Specialist has taken initial action on your application**. Rest assured that your application is in the queue for review and will be processed in accordance with established procedures and timelines.

Please be assured of our commitment to process your application as promptly as possible while ensuring compliance with the Bureau's registration requirements and procedures.
Thank you for your patience, understanding, and cooperation.

Kind regards,

Andrea

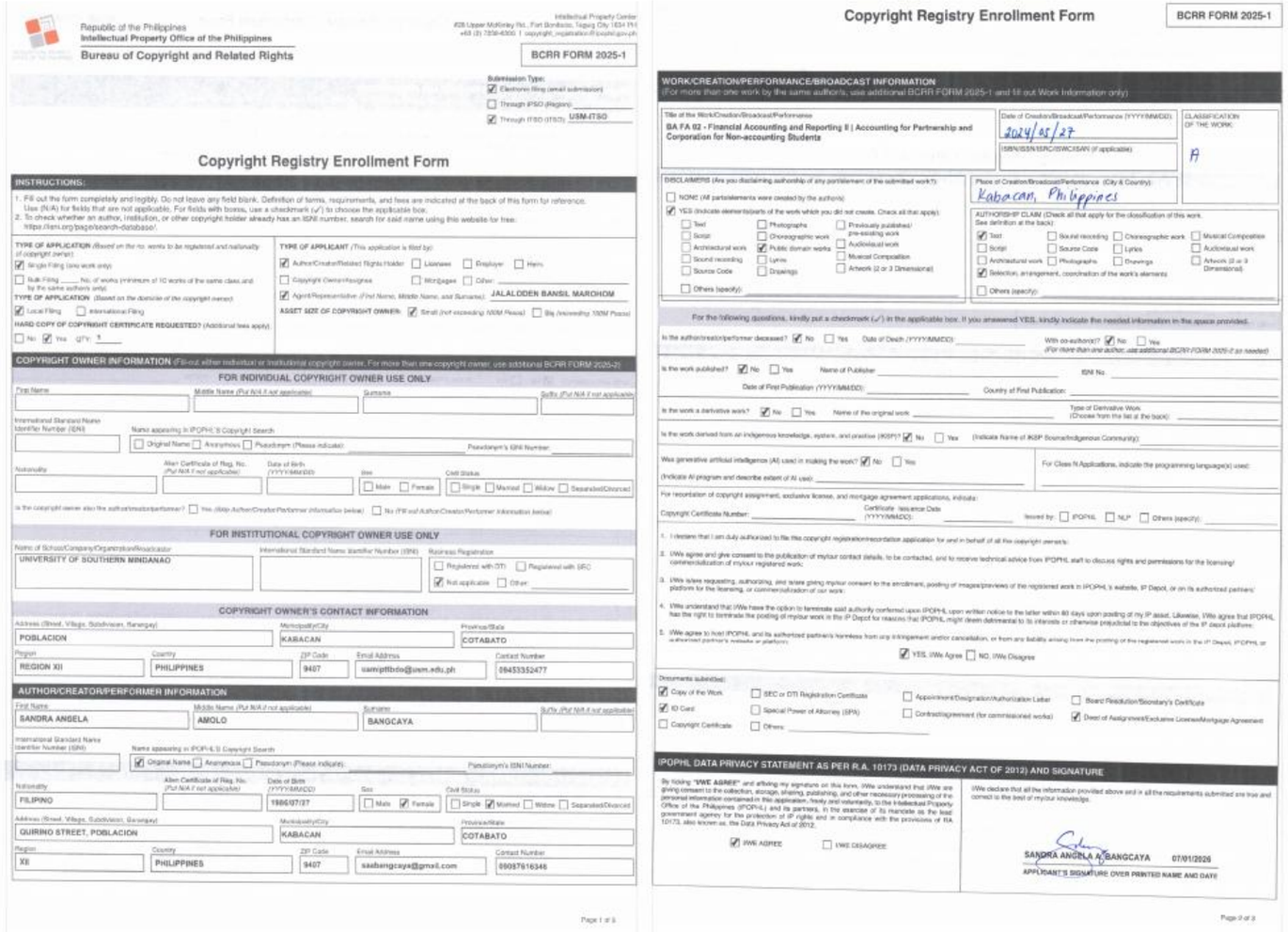
Copyright Services Division
Bureau of Copyright and Related Rights

www.ipophil.gov.ph

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Reply Forward Share in chat

Copyright application confirmation email of BA FA 02



Republic of the Philippines
Intellectual Property Office of the Philippines
Bureau of Copyright and Related Rights

BCRR FORM 2025-1

Copyright Registry Enrollment Form

INSTRUCTIONS:

1. Fill out the form completely and legibly. Do not leave any field blank. Definition of terms, requirements, and fees are indicated at the back of this form for reference. Use (N/A) for fields that are not applicable. For fields with boxes, use a checkmark (✓) to choose the applicable box.
2. To check whether an author, institution, or other copyright holder already has an ISNI number, search for said name using this website for free: https://isni.org/page/search-database/.

TYPE OF APPLICATION (Based on the no. works to be registered and nationality of copyright owner):
☑ Single Filing (one work only)
☐ Bulk Filing ____ No. of works (minimum of 10 works of the same class and by the same author/s only)
TYPE OF APPLICATION (Based on the domicile of the copyright owner):
☑ Local Filing ☐ International Filing
HARD COPY OF COPYRIGHT CERTIFICATE REQUESTED? (Additional fees apply)
☐ No ☑ Yes QTY: 1

TYPE OF APPLICANT (This application is filed by):
☑ Author/Creator/Related Rights Holder ☐ Licensee ☐ Employer ☐ Heir
☐ Copyright Owner/Assignee ☐ Mortgagee ☐ Other: ____
☑ Agent/Representative (First Name, Middle Name, and Surname): JALALODEN BANSIL MAROHOM
ASSET SIZE OF COPYRIGHT OWNER: ☑ Small (not exceeding 100M Pesos) ☐ Big (exceeding 100M Pesos)

COPYRIGHT OWNER INFORMATION (Fill-out either individual or institutional copyright owner. For more than one copyright owner, use additional BCRR FORM 2025-2)

FOR INDIVIDUAL COPYRIGHT OWNER USE ONLY

First Name | Middle Name (Put N/A if not applicable) | Surname | Suffix (Put N/A if not applicable)
International Standard Name Identifier Number (ISNI)
Name appearing in IPOPHL's Copyright Search: ☐ Original Name ☐ Anonymous ☐ Pseudonym (Please indicate): ____ Pseudonym's ISNI Number: ____
Nationality | Alien Certificate of Reg. No. (Put N/A if not applicable) | Date of Birth (YYYY/MM/DD) | Sex: ☐ Male ☐ Female | Civil Status: ☐ Single ☐ Married ☐ Widow ☐ Separated/Divorced
Is the copyright owner also the author/creator/performer? ☐ Yes (Skip Author/Creator/Performer information below) ☐ No (Fill out Author/Creator/Performer information below)

FOR INSTITUTIONAL COPYRIGHT OWNER USE ONLY

Name of School/Company/Organization/Broadcaster: UNIVERSITY OF SOUTHERN MINDANAO
International Standard Name Identifier Number (ISNI)
Business Registration: ☐ Registered with DTI ☐ Registered with SEC ☑ Not applicable ☐ Other: ____

COPYRIGHT OWNER'S CONTACT INFORMATION

Address (Street, Village, Subdivision, Barangay)	Municipality/City	Province/State
POBLACION	KABACAN	COTABATO

Region	Country	ZIP Code	Email Address	Contact Number
REGION XII	PHILIPPINES	9407	samptfbdo@usm.edu.ph	09453352477

AUTHOR/CREATOR/PERFORMER INFORMATION

First Name | Middle Name (Put N/A if not applicable) | Surname | Suffix (Put N/A if not applicable)
SANDRA ANGELA | AMOLO | BANGCAYA
International Standard Name Identifier Number (ISNI)
Name appearing in IPOPHL's Copyright Search: ☑ Original Name ☐ Anonymous ☐ Pseudonym (Please indicate): ____ Pseudonym's ISNI Number: ____
Nationality: FILIPINO | Alien Certificate of Reg. No. (Put N/A if not applicable) | Date of Birth (YYYY/MM/DD): 1995/07/27 | Sex: ☐ Male ☑ Female | Civil Status: ☐ Single ☑ Married ☐ Widow ☐ Separated/Divorced

Address (Street, Village, Subdivision, Barangay)	Municipality/City	Province/State
QUIRINO STREET, POBLACION	KABACAN	COTABATO

Region	Country	ZIP Code	Email Address	Contact Number
XII	PHILIPPINES	9407	saabangcaya@gmail.com	09097616348

Page 1 of 3

Copyright Registry Enrollment Form

BCRR FORM 2025-1

WORK/CREATION/PERFORMANCE/BROADCAST INFORMATION
(For more than one work by the same author/s, use additional BCRR FORM 2025-1 and fill out Work Information only)

Title of the Work/Creation/Broadcast/Performance: BA FA 02 - Financial Accounting and Reporting II | Accounting for Partnership and Corporation for Non-accounting Students
Date of Creation/Broadcast/Performance (YYYY/MM/DD): 2024/05/27
ISBN/ISSN/ISPC/ISWC/ISAN (if applicable):
CLASSIFICATION OF THE WORK: A

DISCLAIMERS (Are you disclaiming authorship of any part/element of the submitted work?):
☐ NONE (All parts/elements were created by the author/s)
☑ YES (Indicate element/s/part/s of the work which you did not create. Check all that apply):
☐ Text ☐ Photographs ☐ Previously published/pre-existing work
☐ Script ☐ Choreographic work ☐ Audiovisual work
☐ Architectural work ☑ Public domain works ☐ Musical Composition
☐ Sound recording ☐ Lyrics ☐ Artwork (2 or 3 Dimensional)
☐ Source Code ☐ Drawings
☐ Others (specify):

Place of Creation/Broadcast/Performance (City & Country): Kabacan, Philippines

AUTHORSHIP CLAIM (Check all that apply for the classification of this work. See definition at the back):
☑ Text ☐ Sound recording ☐ Choreographic work ☐ Musical Composition
☐ Script ☐ Source Code ☐ Lyrics ☐ Audiovisual work
☐ Architectural work ☐ Photographs ☐ Drawings ☐ Artwork (2 or 3 Dimensional)
☑ Selection, arrangement, coordination of the work's elements
☐ Others (specify):

For the following questions, kindly put a checkmark (✓) in the applicable box. If you answered YES, kindly indicate the needed information in the space provided.

Is the author/creator/performer deceased? ☑ No ☐ Yes Date of Death (YYYY/MM/DD): ____ With co-author/s? ☑ No ☐ Yes (For more than one author, use additional BCRR FORM 2025-2 as needed)
Is the work published? ☑ No ☐ Yes Name of Publisher: ____ ISNI No: ____
Date of First Publication (YYYY/MM/DD): ____ Country of First Publication: ____
Is the work a derivative work? ☑ No ☐ Yes Name of the original work: ____ Type of Derivative Work (Choose from the list at the back): ____
Is the work derived from an indigenous knowledge, system, and practice (IKSP)? ☑ No ☐ Yes (Indicate Name of IKSP Source/Indigenous Community): ____
Was generative artificial intelligence (AI) used in making the work? ☑ No ☐ Yes (Indicate AI program and describe extent of AI use): ____
For Class N Applications, indicate the programming language(s) used: ____
For recordation of copyright assignment, exclusive license, and mortgage agreement applications, indicate:
Copyright Certificate Number: ____ Certificate Issuance Date (YYYY/MM/DD): ____ Issued by: ☐ IPOPHL ☐ NLP ☐ Others (specify): ____

1. I declare that I am duly authorized to file this copyright registration/recordation application for and in behalf of all the copyright owner/s;
2. I/We agree and give consent to the publication of my/our contact details, to be contacted, and to receive technical advice from IPOPHL staff to discuss rights and permissions for the licensing/commercialization of my/our registered work;
3. I/We is/are requesting, authorizing, and is/are giving my/our consent to the enrollment, posting of images/previews of the registered work in IPOPHL's website, IP Depot, or on its authorized partners' platform for the licensing, or commercialization of our work;
4. I/We understand that I/We have the option to terminate said authority conferred upon IPOPHL upon written notice to the latter within 60 days upon posting of my IP asset. Likewise, I/We agree that IPOPHL has the right to terminate the posting of my/our work in the IP Depot for reasons that IPOPHL might deem detrimental to its interests or otherwise prejudicial to the objectives of the IP depot platform;
5. I/We agree to hold IPOPHL and its authorized partner/s harmless from any infringement and/or cancellation, or from any liability arising from the posting of the registered work in the IP Depot, IPOPHL or authorized partner's website or platform;

☑ YES, I/We Agree ☐ NO, I/We Disagree

Documents submitted:
☑ Copy of the Work ☐ SEC or DTI Registration Certificate ☐ Appointment/Designation/Authorization Letter ☐ Board Resolution/Secretary's Certificate
☑ ID Card ☐ Special Power of Attorney (SPA) ☐ Contract/Agreement (for commissioned works) ☑ Deed of Assignment/Exclusive License/Mortgage Agreement
☐ Copyright Certificate ☐ Others: ____

IPOPHL DATA PRIVACY STATEMENT AS PER R.A. 10173 (DATA PRIVACY ACT OF 2012) AND SIGNATURE

By ticking "I/WE AGREE" and affixing my signature on this form, I/We understand that I/We are giving consent to the collection, storage, sharing, publishing, and other necessary processing of the personal information contained in this application, freely and voluntarily, to the Intellectual Property Office of the Philippines (IPOPHL) and its partners, in the exercise of its mandate as the lead government agency for the protection of IP rights and in compliance with the provisions of RA 10173, also known as the Data Privacy Act of 2012.

☑ I/WE AGREE ☐ I/WE DISAGREE

I/We declare that all the information provided above and in all the requirements submitted are true and correct to the best of my/our knowledge.

SANDRA ANGELA A. BANGCAYA 07/01/2026
APPLICANT'S SIGNATURE OVER PRINTED NAME AND DATE

Page 2 of 3

Application confirmation email of BA FA 02

Instructional materials used by the program from national and international authors are copyrighted.



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
College of Business, Development Economics and Management
Kabacan, Cotabato
-oooOooo-

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

June 29, 2026

CHERYL Y. DULAY
Dean, CBDEM

Dear Ma'am:

Greetings of Peace.

I am respectfully submitting the list of instructional materials specifically main reference textbooks to be used by the BS Accountancy and BS Management Accounting for the 2nd semester, SY 2026-2027. These references are prepared with the recommendation of the faculty members.

First Year
1. Financial Accounting and Reporting by Win Ballada, 2027 Ed, 29th Ed

Second Year
1. Partnership and Private Corporation (Law and Application) by Soriano, F., 2021 Edition
2. Cost Accounting and Control by Hansen, Mowen and Heitger, 2nd Ed

Third Year
1. Income Taxation by Rex Banggawan, 2023-2024 Edition
2. Advanced Financial Accounting 2024 Revised Edition by Antonio Dayag. For Accounting for Business Combinations. (Can also be used in Accounting for Government and NPO. And for Accounting for Special Transactions for BSAccty)
3. Intermediate Accounting 3 by Valix, 2024 Ed
4. FOR BSAccty ONLY. Principles of Auditing and Assurance Service by Cabrera 2023 Edition
5. FOR 3-BSACCTY ONLY. Regulatory Framework and Legal Issues in Business Part 2 (2025) by Andrix Domingo
6. FOR BSAccty ONLY. Auditing & Assurance Concepts PART 1 by Asuncion, Ngina, Escala 2023-2024 Edition

Sincerely yours,

JAY-R G. VILDAC
Department Curriculum Coordinator

Noted by:

SANDRA ANGELA A. BANGCAYA
Chairperson, Accountancy Department

USM-CBD-F05-Rev.0.2022.12.05

Sample list of IMs to be used submitted to the college dean.

4. BEST PRACTICES

- **Cite as many best practices as you can on Parameter B (Instructional Process, Methodologies and Learning Opportunities)**

1. Experiential Field Immersion and Research Mentorship and Review,

Students complete a mandatory 400-hour off-campus Management Accounting Internship across partner Host Training Establishments (such as Landbank and Pepsi-Cola), supported by pre-deployment workplace conduct seminars and terminal reporting defenses. Independent scholarly skills are developed through Management Accounting Research, online macro-teaching research lecture series, and active presentation in annual Student In-House Reviews and research summits.

2. Classroom Observation, IMC Review, and Faculty Development

Instructional quality is safeguarded through regular supervisory classroom observations conducted by Department Chairs and Deans. Instructional materials (IMs) prepared by faculty undergo evaluation by an Instructional Materials Committee (IMC), while faculty members continually upgrade their pedagogical skills through participation in national OBE seminars, test construction workshops, and accounting teachers' conferences (such as those hosted by NACPAE and PICPA).

3. CMA and FMAA Quiz Bowl

The program has conducted its 2nd CMA and 1st FMAA Quiz Bowl. The competition was conducted in collaboration with the Insights Review Center. Top students are given scholarships for the Certified Management Accounting (CMA) certification. It complements classroom instruction by aligning student preparation with international professional credentialing standards, specifically the Certified Management Accountant (CMA) examination

4. Student Society Co-curricular Activities

JPIA Fest Caelum Academic League, class quiz bowls serve as interactive instructional tools to stimulate academic excellence and teamwork. JPIA also joins regional and national academic competitions.

AREA III

CURRICULUM AND INSTRUCTION

Program Performance Profile (PPP)

PARAMETER C

AREA III – Curriculum and Instruction

PARAMETER C – ASSESSMENT OF ACADEMIC PERFORMANCE

1. SYSTEM-INPUTS AND PROCESSES

➢ **Present institutional and/or College policies/system of assessing academic performance**

The University of Southern Mindanao (USM) and the College of Business, Development Economics and Management (CBDEM) enforce a standardized, outcomes-based system for assessing academic performance, governed by the USM Code, ISO Quality Management System (QMS) Procedures, and Faculty Manual directives.

1. Standardized Outcomes-Based Grading System
   - Uniform Numerical Scale: Academic performance is evaluated using a uniform numerical grading scale in multiples of 0.25, ranging from 1.00 (Excellent / 99–100%) to 3.00 (Passed / 75–77%), with 5.00 (74% & below) indicating failure.
   - Special Grade Notations: Non-numerical entries include INC (Incomplete), Drp (Dropped), and IP (In Progress—reserved exclusively for Thesis/Research and OJT/Internship).
   - Grade Consultation & Online Submission: Faculty must hold a grade consultation period with students prior to posting final grades. Official Reports of Grades must be encoded and posted online (via the Marka portal) within ten (10) calendar days after the last day of midterm and final examinations.

2. TOS-Designed Summative Examinations
   - Table of Specifications (TOS): Major examinations (Midterms and Finals) are constructed using a pre-designed Table of Specifications (TOS) aligned with Bloom's Taxonomy to ensure comprehensive coverage across cognitive levels (Remembering, Understanding, Applying, Analyzing, Evaluating, and Creating).
   - Central Scheduling & Timely Feedback: Major examination schedules are determined centrally by the Office of the Vice President for Academic Affairs (OVPAA). Corrected examination papers and results must be released and returned to students within two (2) weeks after test administration.

3. Formative & Performance-Based Evaluation Measures
   - Multi-Faceted Assessment Tools: Student learning is measured through a balanced combination of formative tests (quizzes, unit tests, recitations), paper-and-pencil summative tests, case study analyses, term papers, feasibility studies, practical software demonstrations (e.g., accounting software simulations and Excel payroll modeling), and oral research defenses.

4. Rules on Incomplete ("INC") Grades and "In Progress" ("IP") Notations
   - INC Rating: Assigned to a student with passing class standing who fails to submit substantial course requirements due to valid reasons. Requirements must be satisfied and an official paid Completion Form processed within one (1) semester; otherwise, the grade remains incomplete without credit, requiring course re-enrollment.
   - IP Rating: Issued for unfinished Thesis or OJT/Internship. Students are granted one (1) year to complete requirements and receive a final grade; failure to complete within this timeframe mandates course re-enrollment.

5. Policies on Academic Delinquency
   - Warning: Issued to students obtaining failing grades in 25% to 49% of their total semester unit load; academic load is limited to a maximum of 18 units in the succeeding term.
   - Probation: Applied to students failing 50% to 75% of their load, restricting their succeeding load to 12 units. Probation is removed upon passing over 50% of units taken in the following term.
   - Debarred: Students failing 75% or more of their academic load are debarred from the university for one (1) year; a second debarment results in permanent disqualification from readmission.

2. IMPLEMENTATION

☐ **List of evaluation measures used to ensure that the student's performance meet expected outcomes.**

Evaluation measures used in each subject area.

Evaluation Measure	Subject Area
Formative Tests (Quizzes, unit tests, short assignments, recitations, and board work)	Financial Accounting, Management Accounting, Financial Management, Taxation, Law, General Education
Summative Examinations (Midterm and Final Exams)	Financial Accounting, Management Accounting, Financial Management, Taxation, Law, General Education
Problem-Solving Drills & Board Work	Financial Accounting, Management Accounting, Financial Management, Taxation
Practical Examinations & Software Skills Demonstrations	Accounting Information Systems, IT Application Tools in Business, Physical Education
Case Analyses & Strategic Business Studies	Financial Accounting, Management Accounting, Financial Management, Valuation Methods, Corporate Governance
Performance Tasks & Practical Presentations	General Education, Physical Education, Innovation and Strategy Formulation

Oral Research Defenses & Panel Examinations	Research Writing (Introduction to Accounting Research & Management Accounting Research)
Practicum & Experiential Evaluation	Management Accounting Internship (400-Hour Off-Campus OJT)
Group / Individual Capstone Projects & Feasibility Studies	Financial Management, Strategic Business Analysis, Sustainability and Strategic Audit, Operations Management
Portfolios & Rubric-Based Integrated Assessments	Feasibility Studies, Management Accounting Research, Internship, NSTP
Co-Curricular Academic Leagues & Class Quiz Bowls	Financial Accounting, Cost Accounting, Financial Management, Management Accounting

➢ Decription of a system of validating and/or improving test and other evaluation instruments

1. Pre-Administration Test Construction & **TOS Validation**
   - Table of Specifications (TOS) Mapping

     Pursuant to ISO Procedure USM-EDU-008 (Evaluating Learning Outcomes and Test Construction), summative test items (Midterm and Final Exams) are constructed based on a standardized Table of Specifications (USM-EDU-F25). The TOS aligns test item weight and distribution with course outcomes and Bloom's Taxonomy cognitive levels—ranging from Remembering and Understanding to Analyzing, Evaluating, and Creating.

2. Quantitative **Item Analysis** System
   - Post-Test Item Analysis (USM-EDU-F30)

     Following the administration of multiple-choice summative examinations, test results are quantitatively evaluated using the Item Analysis Form (USM-EDU-F30).

   - Validity and Difficulty Calibration

     The item analysis measures both the degree of difficulty and the validity/discriminating power of individual test items. Questions that prove defective, ambiguous, or misaligned are flagged for revision, re-wording, or replacement in future examination banks.

3. Periodic Review and Revision of Non-Test Evaluation Instruments
   - Rubric Assessment Standardization

     Evaluation tools for non-test performance tasks—such as oral research defenses, feasibility study portfolios, accounting software simulations, and term papers—are governed by standardized rubrics. These evaluation instruments are reviewed and revised periodically by department committees to ensure consistent, objective grading.

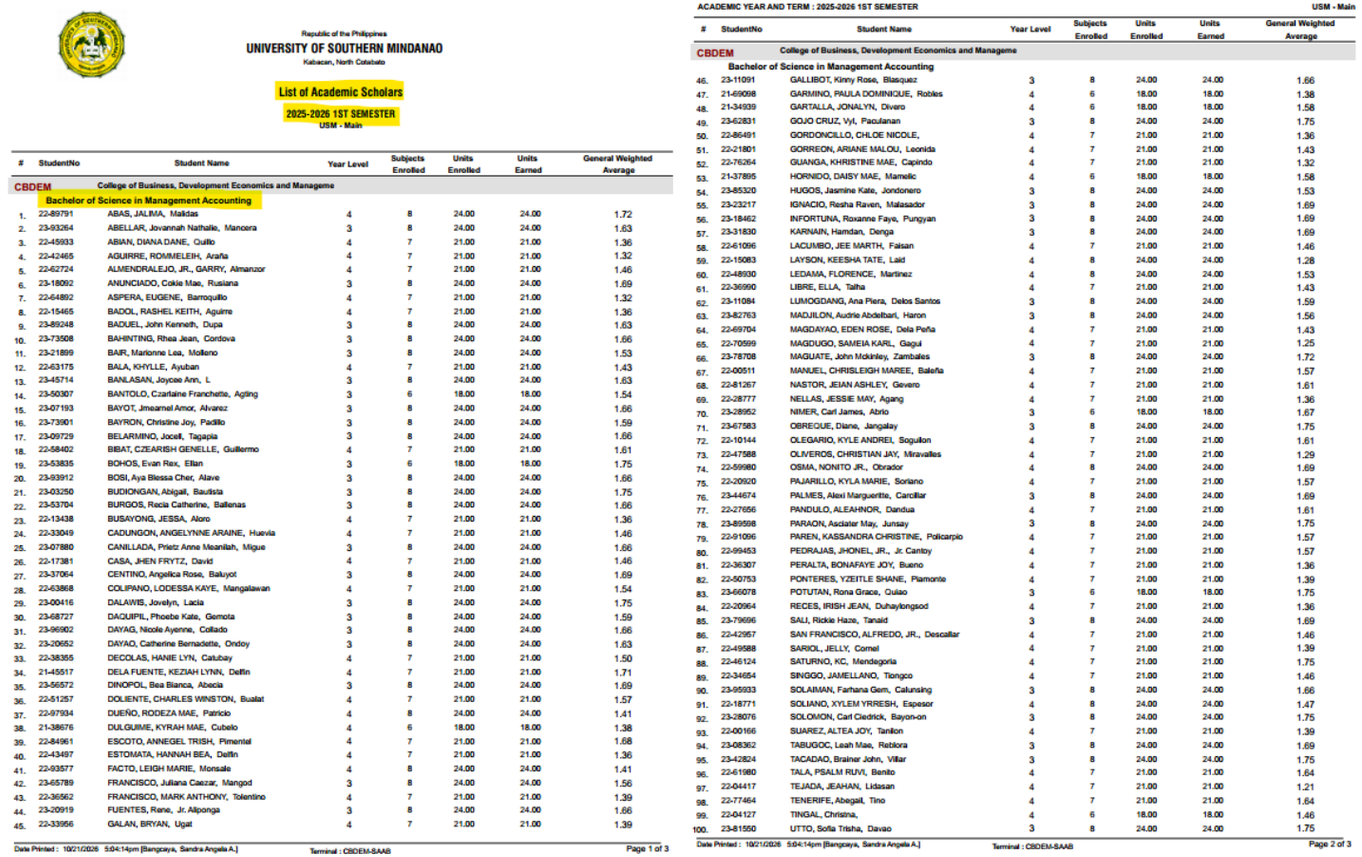
5. Faculty Capacity Building in Test Construction
   - Regular Training & Faculty Kits

     Faculty members undergo continuous professional development through departmental meetings (e.g., preparing Faculty Kits that include TOS, Item Analysis, and delivery monitoring forms) and national Outcomes-Based Education (OBE) assessment seminars hosted by organizations like NACPAE and PICPA.

3. OUTCOMES

- Present and/or evidences that student's academic performance is commendable.

  For the 1st semester, 2025-2026 there were104 academic scholars from BSMA program proving the effectiveness of teaching and learning activities



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato

List of Academic Scholars
2025-2026 1ST SEMESTER
USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM		College of Business, Development Economics and Manageme					
		Bachelor of Science in Management Accounting					
1.	22-89791	ABAS, JALIMA, Malidas	4	8	24.00	24.00	1.72
2.	23-93264	ABELLAR, Jovannah Nathalie, Mancera	3	8	24.00	24.00	1.63
3.	22-45933	ABIAN, DIANA DANE, Guillo	4	7	21.00	21.00	1.36
4.	22-42465	AGUIRRE, ROMMELEIH, Araña	4	7	21.00	21.00	1.32
5.	22-62724	ALMENDRALEJO, JR., GARRY, Almanzor	4	7	21.00	21.00	1.46
6.	23-18092	ANUNCIADO, Cokie Mae, Rusiana	3	8	24.00	24.00	1.69
7.	22-64892	ASPERA, EUGENE, Barroquillo	4	7	21.00	21.00	1.32
8.	22-15465	BADOL, RASHEL KEITH, Aguirre	4	7	21.00	21.00	1.36
9.	23-89248	BADUEL, John Kenneth, Dupa	3	8	24.00	24.00	1.63
10.	23-73508	BAHINTING, Rhea Jean, Cordova	3	8	24.00	24.00	1.66
11.	23-21899	BAIR, Marionne Lea, Molleno	3	8	24.00	24.00	1.53
12.	22-63175	BALA, KHYLLE, Ayuban	4	7	21.00	21.00	1.43
13.	23-45714	BANLASAN, Joycee Ann, L	3	8	24.00	24.00	1.63
14.	23-50307	BANTOLO, Czarlaine Franchette, Agting	3	6	18.00	18.00	1.54
15.	23-07193	BAYOT, Jmearnel Amor, Alvarez	3	8	24.00	24.00	1.66
16.	23-73901	BAYRON, Christine Joy, Padillo	3	8	24.00	24.00	1.59
17.	23-09729	BELARMINO, Jocell, Tagapia	3	8	24.00	24.00	1.66
18.	22-58402	BIBAT, CZEARISH GENELLE, Guillermo	4	7	21.00	21.00	1.61
19.	23-53835	BOHOS, Evan Rex, Ellan	3	6	18.00	18.00	1.75
20.	23-93912	BOSI, Aya Blessa Cher, Alave	3	8	24.00	24.00	1.66
21.	23-03250	BUDIONGAN, Abigail, Bautista	3	8	24.00	24.00	1.75
22.	23-53704	BURGOS, Recia Catherine, Ballenas	3	8	24.00	24.00	1.66
23.	22-13438	BUSAYONG, JESSA, Aloro	4	7	21.00	21.00	1.36
24.	22-33049	CADUNGON, ANGELYNNE ARAINE, Huevia	4	7	21.00	21.00	1.46
25.	23-07880	CANILLADA, Prietz Anne Meanilah, Migue	3	8	24.00	24.00	1.66
26.	22-17381	CASA, JHEN FRYTZ, David	4	7	21.00	21.00	1.46
27.	23-37064	CENTINO, Angelica Rose, Baluyot	3	8	24.00	24.00	1.69
28.	22-63868	COLIPANO, LODESSA KAYE, Mangalawan	4	7	21.00	21.00	1.54
29.	23-00416	DALAWIS, Jovelyn, Lacia	3	8	24.00	24.00	1.75
30.	23-68727	DAQUIPIL, Phoebe Kate, Gemota	3	8	24.00	24.00	1.59
31.	23-96902	DAYAG, Nicole Ayenne, Collado	3	8	24.00	24.00	1.66
32.	23-20652	DAYAO, Catherine Bernadette, Ondoy	3	8	24.00	24.00	1.63
33.	22-38355	DECOLAS, HANIE LYN, Catubay	4	7	21.00	21.00	1.50
34.	21-45517	DELA FUENTE, KEZIAH LYNN, Delfin	4	7	21.00	21.00	1.71
35.	23-56572	DINOPOL, Bea Bianca, Abecia	3	8	24.00	24.00	1.69
36.	22-51257	DOLIENTE, CHARLES WINSTON, Bualat	4	7	21.00	21.00	1.57
37.	22-97934	DUEÑO, RODEZA MAE, Patricio	4	8	24.00	24.00	1.41
38.	21-38676	DULGUIME, KYRAH MAE, Cubelo	4	6	18.00	18.00	1.38
39.	22-84961	ESCOTO, ANNEGEL TRISH, Pimentel	4	7	21.00	21.00	1.68
40.	22-43497	ESTOMATA, HANNAH BEA, Delfin	4	7	21.00	21.00	1.36
41.	22-93577	FACTO, LEIGH MARIE, Monsale	4	8	24.00	24.00	1.41
42.	23-65789	FRANCISCO, Juliana Caezar, Mangod	3	8	24.00	24.00	1.56
43.	22-36562	FRANCISCO, MARK ANTHONY, Tolentino	4	7	21.00	21.00	1.39
44.	23-20919	FUENTES, Rene, Jr. Alponga	3	8	24.00	24.00	1.66
45.	22-33956	GALAN, BRYAN, Ugat	4	7	21.00	21.00	1.39

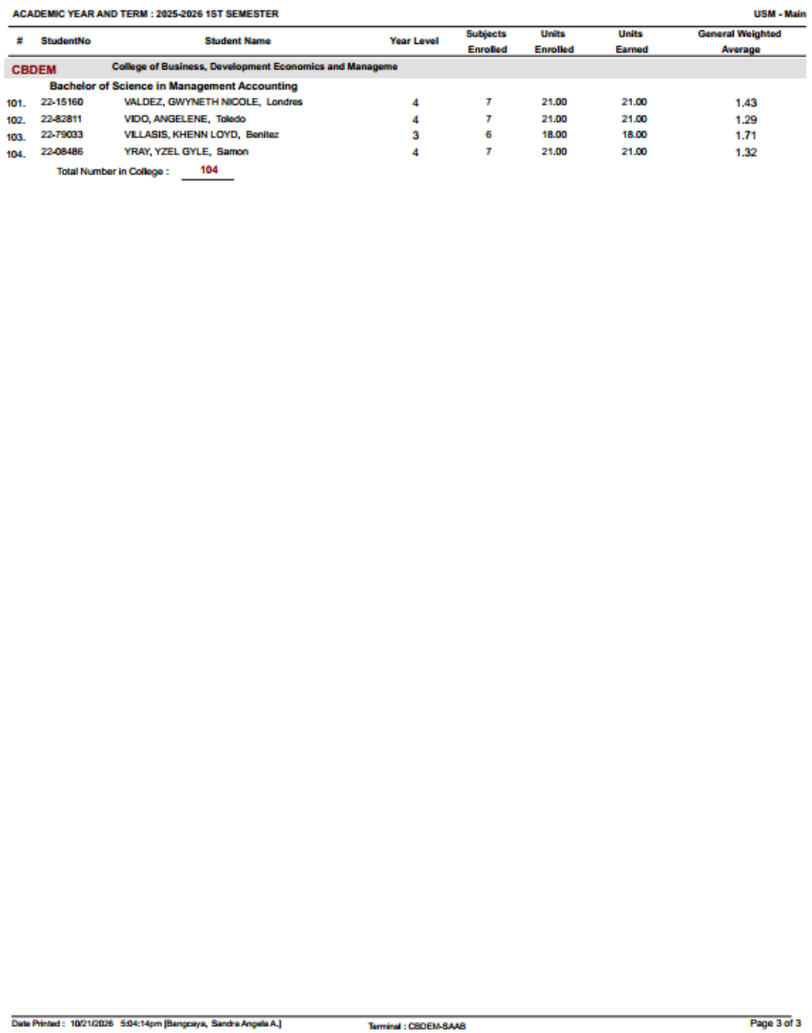
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ACADEMIC YEAR AND TERM : 2025-2026 1ST SEMESTER USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM		College of Business, Development Economics and Manageme					
		Bachelor of Science in Management Accounting					
46.	23-11091	GALLIBOT, Kinny Rose, Blasquez	3	8	24.00	24.00	1.66
47.	21-69098	GARMINO, PAULA DOMINIQUE, Robles	4	6	18.00	18.00	1.38
48.	21-34939	GARTALLA, JONALYN, Divero	4	6	18.00	18.00	1.58
49.	23-62831	GOJO CRUZ, Vyl, Paculanan	3	8	24.00	24.00	1.75
50.	22-86491	GORDONCILLO, CHLOE NICOLE,	4	7	21.00	21.00	1.36
51.	22-21801	GORREON, ARIANE MALOU, Leonida	4	7	21.00	21.00	1.43
52.	22-76264	GUANGA, KHRISTINE MAE, Capindo	4	7	21.00	21.00	1.32
53.	21-37895	HORNIDO, DAISY MAE, Mamelic	4	6	18.00	18.00	1.58
54.	23-85320	HUGOS, Jasmine Kate, Jondonero	3	8	24.00	24.00	1.53
55.	23-23217	IGNACIO, Resha Raven, Malasador	3	8	24.00	24.00	1.69
56.	23-18462	INFORTUNA, Roxanne Faye, Pungyan	3	8	24.00	24.00	1.69
57.	23-31830	KARNAIN, Hamdan, Denga	3	8	24.00	24.00	1.69
58.	22-61096	LACUMBO, JEE MARTH, Faisan	4	7	21.00	21.00	1.46
59.	22-15083	LAYSON, KEESHA TATE, Laid	4	8	24.00	24.00	1.28
60.	22-48930	LEDAMA, FLORENCE, Martinez	4	8	24.00	24.00	1.53
61.	22-36990	LIBRE, ELLA, Talha	4	7	21.00	21.00	1.43
62.	23-11084	LUMOGDANG, Ana Piera, Delos Santos	3	8	24.00	24.00	1.59
63.	23-82763	MADJILON, Audrie Abdelbari, Haron	3	8	24.00	24.00	1.56
64.	22-69704	MAGDAYAO, EDEN ROSE, Dela Peña	4	7	21.00	21.00	1.43
65.	22-70599	MAGDUGO, SAMEIA KARL, Gagui	4	7	21.00	21.00	1.25
66.	23-78708	MAGUATE, John Mckinley, Zambales	3	8	24.00	24.00	1.72
67.	22-00511	MANUEL, CHRISLEIGH MAREE, Baleña	4	7	21.00	21.00	1.57
68.	22-81267	NASTOR, JEIAN ASHLEY, Gevero	4	7	21.00	21.00	1.61
69.	22-28777	NELLAS, JESSIE MAY, Agang	4	7	21.00	21.00	1.36
70.	23-28952	NIMER, Carl James, Abrio	3	6	18.00	18.00	1.67
71.	23-67583	OBREQUE, Diane, Jangalay	3	8	24.00	24.00	1.75
72.	22-10144	OLEGARIO, KYLE ANDREI, Soguilon	4	7	21.00	21.00	1.61
73.	22-47588	OLIVEROS, CHRISTIAN JAY, Miravalles	4	7	21.00	21.00	1.29
74.	22-59980	OSMA, NONITO JR., Obrador	4	8	24.00	24.00	1.69
75.	22-20920	PAJARILLO, KYLA MARIE, Soriano	4	7	21.00	21.00	1.57
76.	23-44674	PALMES, Alexi Marguerite, Carcillar	3	8	24.00	24.00	1.69
77.	22-27656	PANDULO, ALEAHNOR, Dandua	4	7	21.00	21.00	1.61
78.	23-89598	PARAON, Asciater May, Junsay	3	8	24.00	24.00	1.75
79.	22-91096	PAREN, KASSANDRA CHRISTINE, Policarpio	4	7	21.00	21.00	1.57
80.	22-99453	PEDRAJAS, JHONEL, JR., Jr. Canby	4	7	21.00	21.00	1.57
81.	22-36307	PERALTA, BONAFAYE JOY, Bueno	4	7	21.00	21.00	1.36
82.	22-50753	PONTERES, YZEITLE SHANE, Piamonte	4	7	21.00	21.00	1.39
83.	23-66078	POTUTAN, Rona Grace, Quiao	3	6	18.00	18.00	1.75
84.	22-20964	RECES, IRISH JEAN, Duhaylongsod	4	7	21.00	21.00	1.36
85.	23-79696	SALI, Rickie Haze, Tanaid	3	8	24.00	24.00	1.69
86.	22-42957	SAN FRANCISCO, ALFREDO, JR., Descallar	4	7	21.00	21.00	1.46
87.	22-49588	SARIOL, JELLY, Comel	4	7	21.00	21.00	1.39
88.	22-46124	SATURNO, KC, Mendegoria	4	7	21.00	21.00	1.75
89.	22-34654	SINGGO, JAMELLANO, Tiongco	4	7	21.00	21.00	1.46
90.	23-95933	SOLAIMAN, Farhana Gem, Calunsing	3	8	24.00	24.00	1.66
91.	22-18771	SOLIANO, XYLEM YRRESH, Espesor	4	8	24.00	24.00	1.47
92.	23-28076	SOLOMON, Carl Diedrick, Bayon-on	3	8	24.00	24.00	1.75
93.	22-00166	SUAREZ, ALTEA JOY, Tanilon	4	7	21.00	21.00	1.39
94.	23-08362	TABUGOC, Leah Mae, Rebiora	3	8	24.00	24.00	1.69
95.	23-42824	TACADAO, Brainer John, Villar	3	8	24.00	24.00	1.75
96.	22-61980	TALA, PSALM RUVI, Benito	4	7	21.00	21.00	1.64
97.	22-04417	TEJADA, JEAHAN, Lidasan	4	7	21.00	21.00	1.21
98.	22-77464	TENERIFE, Abegail, Tino	4	7	21.00	21.00	1.64
99.	22-04127	TINGAL, Christna,	4	6	18.00	18.00	1.46
100.	23-81550	UTTO, Sofia Trisha, Davao	3	8	24.00	24.00	1.75

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List of academic scholars for 1st semester, 2025-2026 Pages 1-2.



ACADEMIC YEAR AND TERM : 2025-2026 1ST SEMESTER — USM - Main

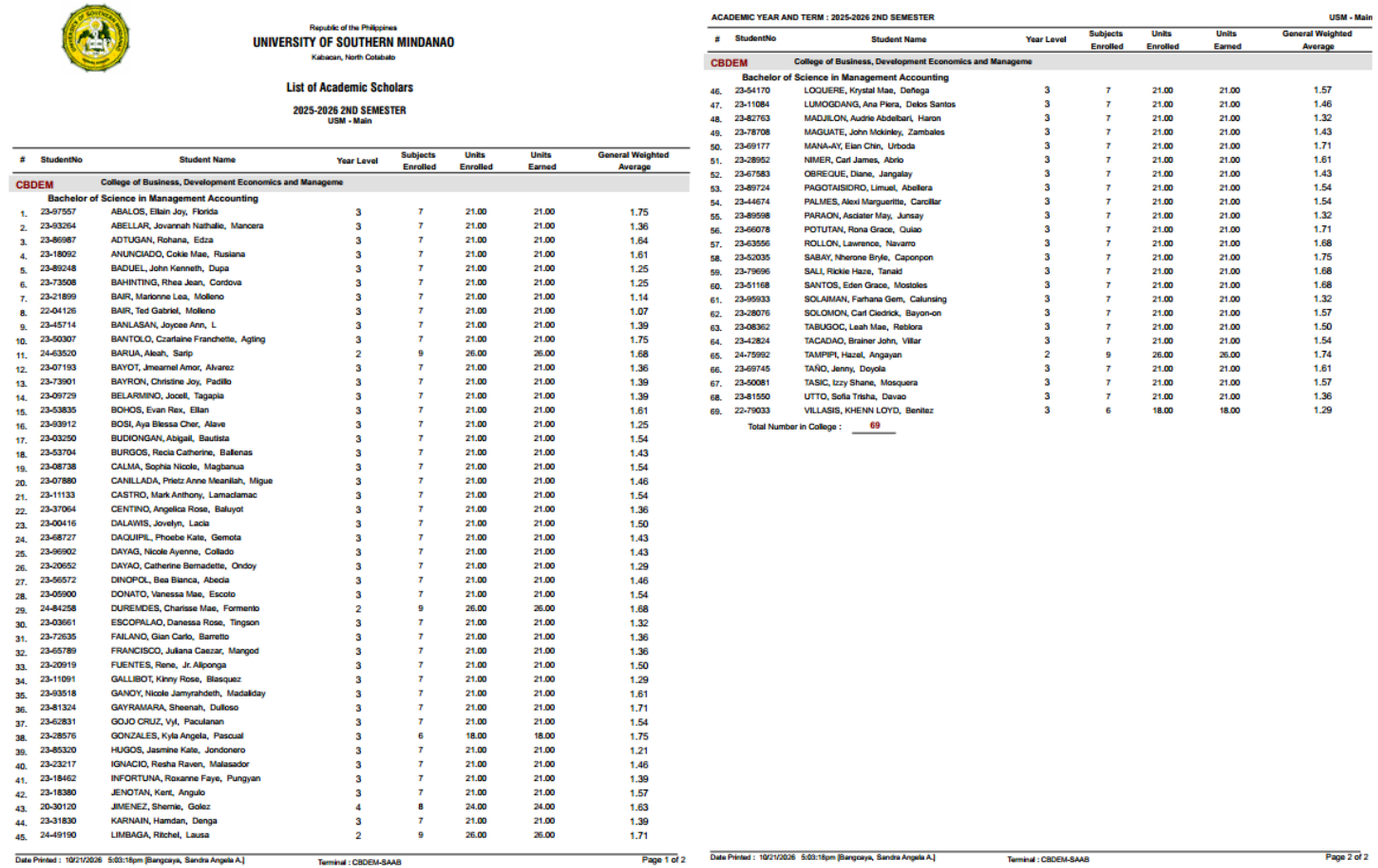
#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM		College of Business, Development Economics and Manageme					
		Bachelor of Science in Management Accounting					
101.	22-15160	VALDEZ, GWYNETH NICOLE, Londres	4	7	21.00	21.00	1.43
102.	22-82811	VIDO, ANGELENE, Toledo	4	7	21.00	21.00	1.29
103.	22-79033	VILLASIS, KHENN LOYD, Benitez	3	6	18.00	18.00	1.71
104.	22-08486	YRAY, YZEL GYLE, Samon	4	7	21.00	21.00	1.32

Total Number in College : 104

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List of scholars for 1st semester, 2025-2026 Pages 3.

For the 2nd semester, 2025-2026 there were 69 academic scholars from BSMA program excluding the 4th year students who underwent Internship proving the effectiveness of teaching strategies.



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato

List of Academic Scholars

2025-2026 2ND SEMESTER
USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
1.	23-97557	ABALOS, Ellain Joy, Florida	3	7	21.00	21.00	1.75
2.	23-93264	ABELLAR, Jovannah Nathalie, Mancera	3	7	21.00	21.00	1.36
3.	23-86987	ADTUGAN, Rohana, Edza	3	7	21.00	21.00	1.64
4.	23-18092	ANUNCIADO, Cokie Mae, Rusiana	3	7	21.00	21.00	1.61
5.	23-89248	BADUEL, John Kenneth, Dupa	3	7	21.00	21.00	1.25
6.	23-73508	BAHINTING, Rhea Jean, Cordova	3	7	21.00	21.00	1.25
7.	23-21899	BAIR, Marionne Lea, Molleno	3	7	21.00	21.00	1.14
8.	22-04126	BAIR, Ted Gabriel, Molleno	3	7	21.00	21.00	1.07
9.	23-45714	BANLASAN, Joycee Ann, L	3	7	21.00	21.00	1.39
10.	23-50307	BANTOLO, Czarlaine Franchette, Agting	3	7	21.00	21.00	1.75
11.	24-63520	BARUA, Aleah, Sarip	2	9	26.00	26.00	1.68
12.	23-07193	BAYOT, Jmearnel Amor, Alvarez	3	7	21.00	21.00	1.36
13.	23-73901	BAYRON, Christine Joy, Padillo	3	7	21.00	21.00	1.39
14.	23-09729	BELARMINO, Jocell, Tagapia	3	7	21.00	21.00	1.39
15.	23-53835	BOHOS, Evan Rex, Ellan	3	7	21.00	21.00	1.61
16.	23-93912	BOSI, Aya Blessa Cher, Alave	3	7	21.00	21.00	1.25
17.	23-03250	BUDIONGAN, Abigail, Bautista	3	7	21.00	21.00	1.54
18.	23-53704	BURGOS, Recia Catherine, Ballenas	3	7	21.00	21.00	1.43
19.	23-08738	CALMA, Sophia Nicole, Magbanua	3	7	21.00	21.00	1.54
20.	23-07880	CANILLADA, Prietz Anne Meanilah, Migue	3	7	21.00	21.00	1.46
21.	23-11133	CASTRO, Mark Anthony, Lamaclamac	3	7	21.00	21.00	1.54
22.	23-37064	CENTINO, Angelica Rose, Baluyot	3	7	21.00	21.00	1.36
23.	23-00416	DALAWIS, Jovelyn, Lacia	3	7	21.00	21.00	1.50
24.	23-68727	DAQUIPIL, Phoebe Kate, Gemota	3	7	21.00	21.00	1.43
25.	23-96902	DAYAG, Nicole Ayenne, Collado	3	7	21.00	21.00	1.43
26.	23-20652	DAYAO, Catherine Bernadette, Ondoy	3	7	21.00	21.00	1.29
27.	23-56572	DINOPOL, Bea Bianca, Abecia	3	7	21.00	21.00	1.46
28.	23-05900	DONATO, Vanessa Mae, Escoto	3	7	21.00	21.00	1.54
29.	24-84258	DUREMDES, Charisse Mae, Formento	2	9	26.00	26.00	1.68
30.	23-03661	ESCOPALAO, Danessa Rose, Tingson	3	7	21.00	21.00	1.32
31.	23-72635	FAILANO, Gian Carlo, Barretto	3	7	21.00	21.00	1.36
32.	23-65789	FRANCISCO, Juliana Caezar, Mangod	3	7	21.00	21.00	1.36
33.	23-20919	FUENTES, Rene, Jr. Aliponga	3	7	21.00	21.00	1.50
34.	23-11091	GALLIBOT, Kinny Rose, Blasquez	3	7	21.00	21.00	1.29
35.	23-93518	GANOY, Nicole Jamyrahdeth, Madaliday	3	7	21.00	21.00	1.61
36.	23-81324	GAYRAMARA, Sheenah, Dulloso	3	7	21.00	21.00	1.71
37.	23-62831	GOJO CRUZ, Vyl, Paculanan	3	7	21.00	21.00	1.54
38.	23-28576	GONZALES, Kyla Angela, Pascual	3	6	18.00	18.00	1.75
39.	23-85320	HUGOS, Jasmine Kate, Jondonero	3	7	21.00	21.00	1.21
40.	23-23217	IGNACIO, Resha Raven, Malasador	3	7	21.00	21.00	1.46
41.	23-18462	INFORTUNA, Roxanne Faye, Pungyan	3	7	21.00	21.00	1.39
42.	23-18380	JENOTAN, Kent, Angulo	3	7	21.00	21.00	1.57
43.	20-30120	JIMENEZ, Shernie, Golez	4	8	24.00	24.00	1.63
44.	23-31830	KARNAIN, Hamdan, Denga	3	7	21.00	21.00	1.39
45.	24-49190	LIMBAGA, Ritchel, Lausa	2	9	26.00	26.00	1.71

Date Printed : 10/21/2026 5:03:18pm [Bangcaya, Sandra Angela A.] Terminal : CBDEM-SAAB Page 1 of 2

ACADEMIC YEAR AND TERM : 2025-2026 2ND SEMESTER USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
46.	23-54170	LOQUERE, Krystal Mae, Deñega	3	7	21.00	21.00	1.57
47.	23-11084	LUMOGDANG, Ana Piera, Delos Santos	3	7	21.00	21.00	1.46
48.	23-82763	MADJILON, Audrie Abdelbari, Haron	3	7	21.00	21.00	1.32
49.	23-78708	MAGUATE, John Mckinley, Zambales	3	7	21.00	21.00	1.43
50.	23-69177	MANA-AY, Elan Chin, Urboda	3	7	21.00	21.00	1.71
51.	23-28952	NIMER, Carl James, Abrio	3	7	21.00	21.00	1.61
52.	23-67583	OBREQUE, Diane, Jangalay	3	7	21.00	21.00	1.43
53.	23-89724	PAGOTAISIDRO, Limuel, Abellera	3	7	21.00	21.00	1.54
54.	23-44674	PALMES, Alexi Marguerite, Carcillar	3	7	21.00	21.00	1.54
55.	23-89598	PARAON, Asciater May, Junsay	3	7	21.00	21.00	1.32
56.	23-66078	POTUTAN, Rona Grace, Quiao	3	7	21.00	21.00	1.71
57.	23-63556	ROLLON, Lawrence, Navarro	3	7	21.00	21.00	1.68
58.	23-52035	SABAY, Nherone Bryle, Caponpon	3	7	21.00	21.00	1.75
59.	23-79696	SALI, Rickie Haze, Tanaid	3	7	21.00	21.00	1.68
60.	23-51168	SANTOS, Eden Grace, Mostoles	3	7	21.00	21.00	1.68
61.	23-95933	SOLAIMAN, Farhana Gem, Calunsing	3	7	21.00	21.00	1.32
62.	23-28076	SOLOMON, Carl Diedrick, Bayon-on	3	7	21.00	21.00	1.57
63.	23-08362	TABUGOC, Leah Mae, Reblora	3	7	21.00	21.00	1.50
64.	23-42824	TACADAO, Brainer John, Villar	3	7	21.00	21.00	1.54
65.	24-75992	TAMPIPI, Hazel, Angayan	2	9	26.00	26.00	1.74
66.	23-69745	TAÑO, Jenny, Doyola	3	7	21.00	21.00	1.61
67.	23-50081	TASIC, Izzy Shane, Mosquera	3	7	21.00	21.00	1.57
68.	23-81550	UTTO, Sofia Trisha, Davao	3	7	21.00	21.00	1.36
69.	22-79033	VILLASIS, KHENN LOYD, Benitez	3	6	18.00	18.00	1.29

Total Number in College : 69

Date Printed : 10/21/2026 5:03:18pm [Bangcaya, Sandra Angela A.] Terminal : CBDEM-SAAB Page 2 of 2

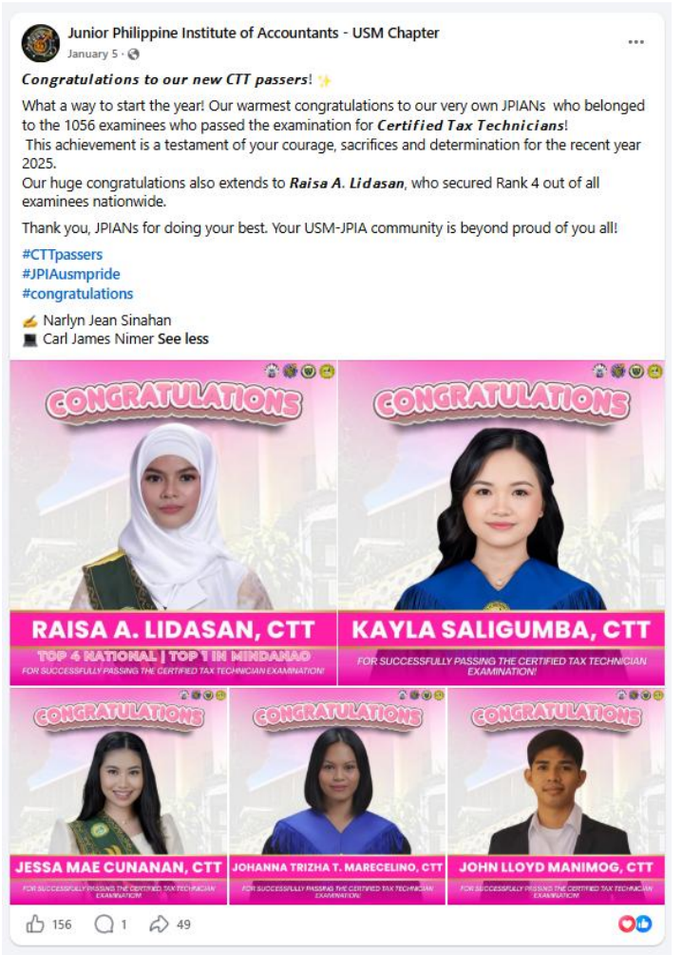
List of academic scholars for 2nd semester, 2025-2026 Pages 1-2.

There are 2 alumni who passed the Certified Management Accounting (CMA) certification. In addition, several BSMA students and alumni passed the Certified Tax Technician (CTT) Examination and the National Certified Bookkeeper (NCB) Examinations. Several students and graduates also passed the Civil Service Eligibility Examination.

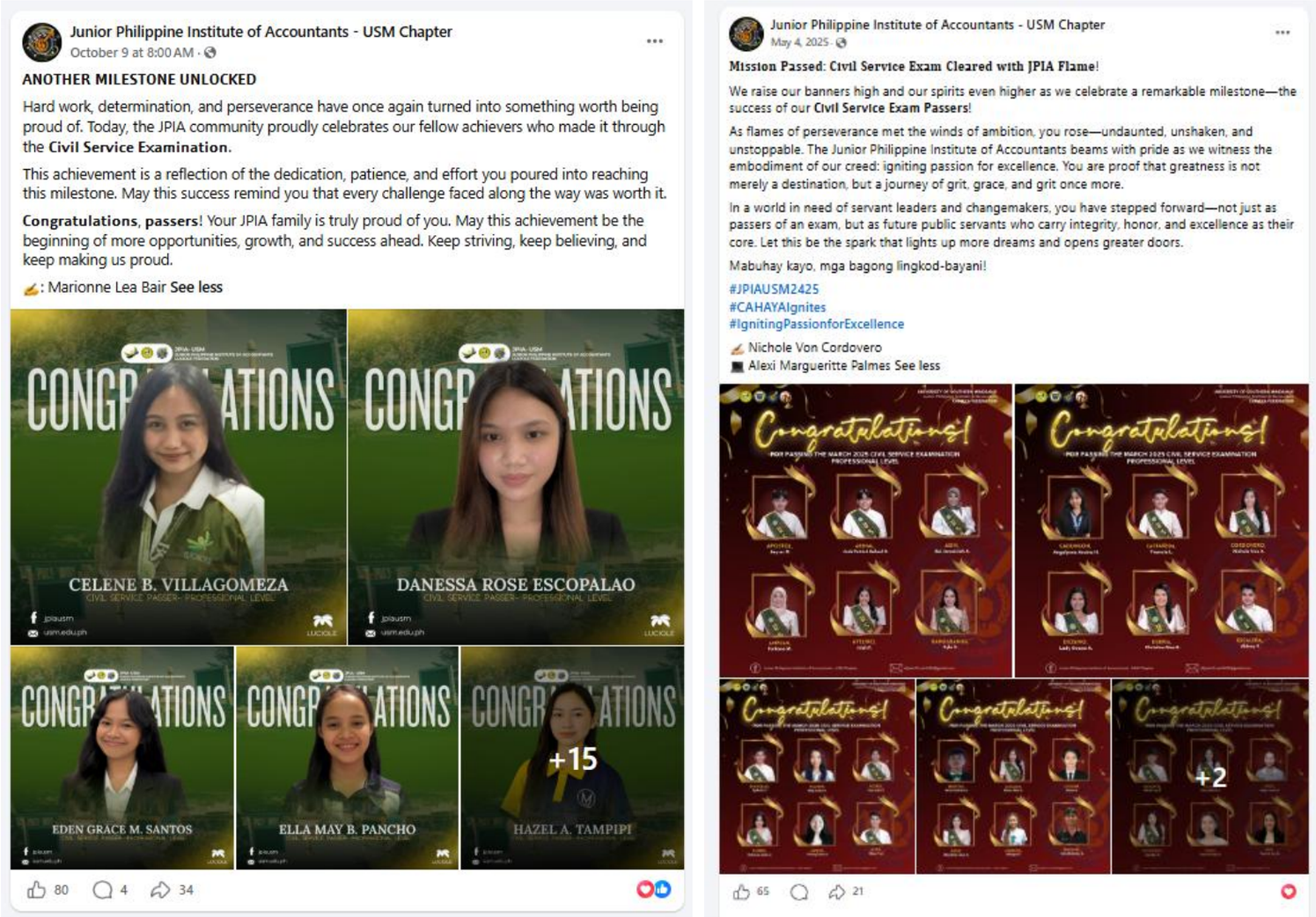


BS Management Graduates who are Certified Management Accounting (CMA) passers.





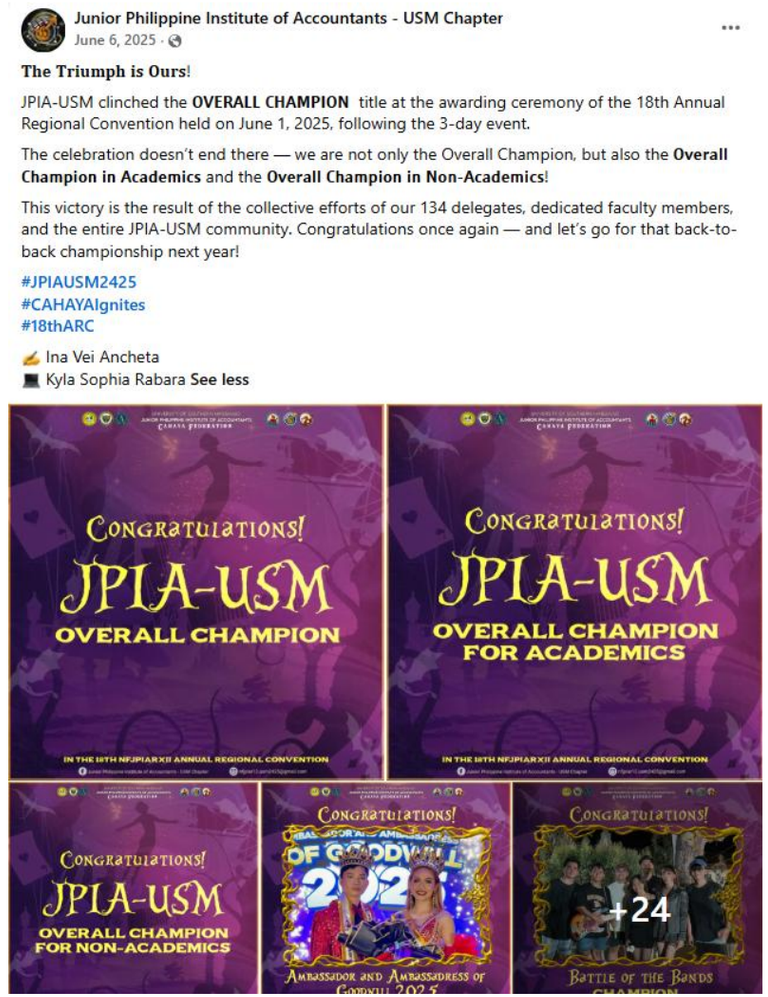
Certified Tax Technician (CTT) Examination and the National Certified Bookkeeper (NCB) Examination passers for 2026 and 2025.

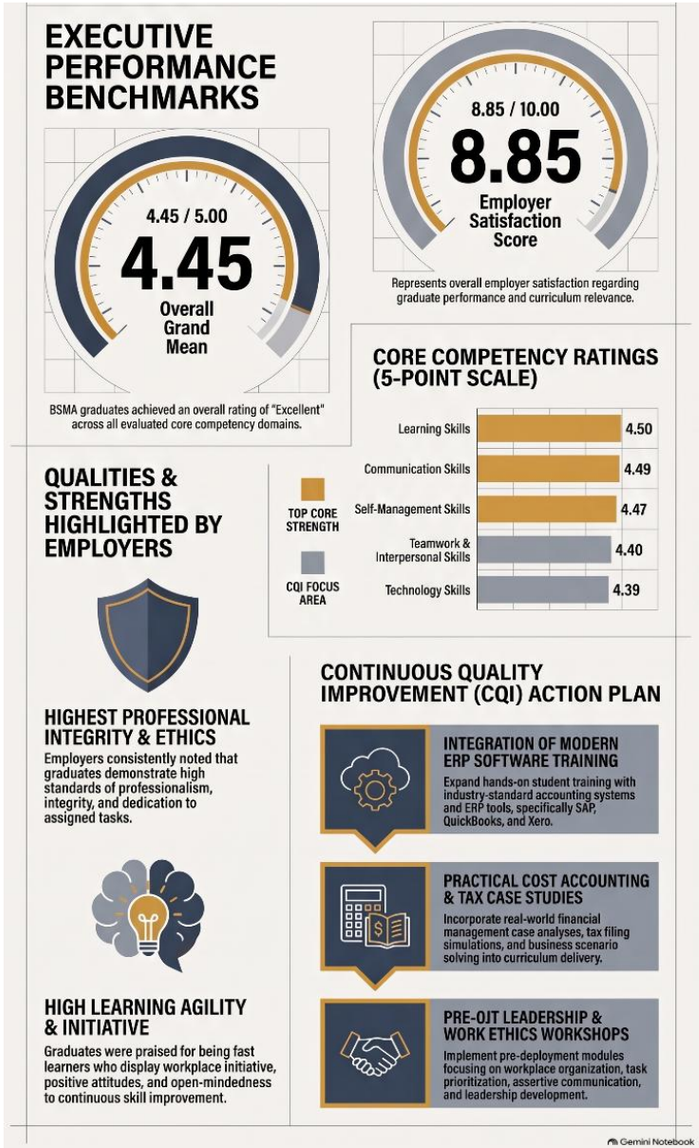


Civil Service Eligibility Examination passer from BS Accountancy and BSMA from 2025 and 2026.

The Junior Philippine Institute of Accountants (JPIA) USM Chapter has been awarded as the Most Outstanding Local Chapter in Region XII for SY 2023-2024 and Sy 2024-2025. In addition, awarded as Outstanding Local Chapter Runer Up for SY 2024-2025. The JPIA has received support for the administration for their off camps activities including the Annual Regional Convention (ARC) which is held every 2nd semester of the school year. The JPIA was also awarded with the overall champion during the 2026 ARC.







Infographic on employers' feedback survey.

The university holds annual **Gawad Parangal** for students and student organizations.

BS Management Accounting students were awarded with the Most Outstanding Research Project – Social Science Category

Research Title: "Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs In Region XII, Philippines (2022-2024)"
Researchers: Paula Dominique R. Garmino and Jeannie Q. Rebuta
Adviser: Dr. Jay-R G. Vildac, CPA



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OSA Names Outstanding Students, Orgs at 27th Gawad Parangal

Home > Academe > OSA Names Outstanding Students, Orgs at 27th Gawad Parangal

Published by Loynei Frias Sumalinog at May 22, 2026

114 Share 0 Tweet 0 Pi

The Office of Student Affairs (OSA) of the University of Southern Mindanao (USM) recognized outstanding students and organizations in different categories during the 27th Gawad Parangal at the University Auditorium, on May 21, 2026.

Hon. Rochella Marie Taray, the Vice Governor of the Province of Cotabato, served as the guest of honor and speaker. Ms. Mary Adeline Sagayno, the student regent of USM, represented Hon. Taray. In her message, she encouraged the students to be optimistic and never quit.

"Many successful people are not simply gifted; they just refuse to quit," she underscored.

She also talked about the importance of being kind and human.

"Our value is not only measured by the awards we receive but by the kindness of a person you become. People may forget our titles and achievements, but they will always remember how you treated others and how you made a difference," she highlighted.

"Sometimes, growth happens quietly, and the strongest leaders are formed during the hardest moments," she spoke.

The University conducts annual In-House Review for student researchers.





BS Management Accounting Students present their research at the 11th USM Student In-House Review. The CBDEM Student In-House Review is an annual contest where students can present their thesis research.

The College of Business, Development Economics and Management conducts an annual Student In-house Review.





Results of the 11th CBDEM Student In-house Review

Best paper – BS Accountancy Students

Digital Innovation in Student Housing Management

1st Runner Up – BS Management Accounting Students

Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs In Region XII, Philippines (2022-2024)

2nd Runner Up – BS Management Accounting Students

Determinants of Financial Health on Publicly Listed Companies in the Philippines

4. BEST PRACTICES

- **Cite as many best practices as you can on Paraneter C. (Assessment of Academic Performance)**

In the BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM), the assessment of academic performance (Parameter C) is guided by a systematic, ISO-certified, and outcomes-based framework.

The key best practices employed in assessing academic performance include:

1. TOS-Designed Summative Examinations

   Major examinations (Midterms and Finals) are systematically designed using a standardized Table of Specifications (TOS - ISO Form USM-EDU-F25). The TOS maps exam item weights and cognitive taxonomy levels (from Remembering and Understanding to Analyzing, Evaluating, and Creating) directly to course outcomes and board examination competencies.

2. Quantitative Post-Test Item Analysis (USM-EDU-F30)

   Following multiple-choice summative exams, test items are evaluated using the Item Analysis Form (USM-EDU-F30). This quantitative analysis evaluates the difficulty level and validity/discriminating power of individual test questions to calibrate test quality and refine future item banks.

3. Formative and Performance-Based Assessment Tools

   Student learning is continuously monitored through a balanced combination of formative quizzes, unit tests, class recitations, and interactive class quiz bowls. Practical competencies are evaluated through hands-on accounting software simulations in Accounting Information System (generating invoices, COGS, audit trails, and financial reports) and Microsoft Excel spreadsheet modeling for payroll processing.

4. Standardized Rubric-Based Evaluations for Non-Test Requirements

   Comprehensive portfolios (e.g., feasibility studies in Strategic Business Analysis), term papers (such as in Sustainability and Strategic Audit), case studies, and practical presentations are evaluated using standardized rubrics to maintain objective and consistent grading.

5. Multi-Tiered Research Defenses & Peer Reviews

   Student research under Management Accounting Research (MgtAcc UT 01 & UT 02) undergoes formal oral examination before a faculty panel. Students also present their studies in competitive venues such as the annual CBDEM Student In-House Review and Student Research Summit.

6. Internship & Field Immersion Assessment

   Evaluation of the 400-hour Management Accounting Internship combines daily activity logbooks/journals, formal oral and written terminal reporting defenses, and performance ratings filled out by corporate/agency supervisors at Host Training Establishments (HTEs).

7. Continuous Faculty Development in Assessment Systems

   Faculty members regularly participate in national Outcomes-Based Education (OBE) test construction workshops and accounting teachers' conferences (such as those hosted by NACPAE and PICPA). Departmental meetings are also conducted to assemble "Faculty Kits" containing TOS, delivery monitoring forms, and item analysis tools.

8. External Benchmarking & Professional Credentialing Validation

   Student mastery is externally validated through participation in academic competitions (e.g., the CMA Quiz Bowl and JPIA Fest Caelum Academic League) and passing rates in recognized credentials such as the Certified Management Accountant (CMA), Certified Tax Technician (CTT), and National Certified Bookkeeper (NCB) examinations.

AREA III

CURRICULUM AND INSTRUCTION

Program Performance Profile (PPP)

PARAMETER D

AREA III – CURRICULUM AND INSTRUCTION

PARAMETER D – MANAGEMENT OF LEARNING

1. SYSTEM-INPUTS AND PROCESSES

☐ **Present and/or cite policies on management of learning.**

Policies on the management of learning in the Bachelor of Science in Management Accounting (BSMA) program at the University of Southern Mindanao (USM) are established in the USM Code (2024 Edition), ISO Quality Management System (QMS) procedures, and institutional guidelines.

1. Rules on Class Attendance (USM Code Book III, Art. 192)
   - Attendance Mandate
     Regular and punctual attendance in all scheduled classes and academic activities is expected as an integral part of course learning.

   - Excuse Protocols
     Students incurring valid absences (e.g., illness, family emergency, official school representation) must submit excuse letter upon return. Medical certificates or written parental notices are required.

   - Consecutive Absence Reporting
     When a student incurs three (3) consecutive class absences, the instructor reports it to the Guidance Coordinator to notify parents/guardians.

   - Unexcused Absences Limit
     Unexcused absences reaching 20% or more of the total class hours in a semester result in an automatic failing grade (5.00).

2. Class Scheduling, Duration, and Delivery Modes (USM Code Book III, Art. 177–183)
   - Semester Structure
     Regular semesters run for 18 weeks (54 contact hours per 3-unit lecture course).

   - Schedule Automation & Supervision
     Class schedules are prepared by academic units and supervised via the automated system under the Office of the Director for Instruction (ODI).

   - Flexible Learning
     The Office of the VPAA may require online synchronous or asynchronous classes for special circumstances.

   - Waiting Time Policy
     Students are required to wait up to 15 minutes for both lecture and laboratory classes; if the instructor fails to arrive, students may leave.

   - Make-Up Classes
     Missed class hours due to official travel or fortuitous events must be conducted via approved make-up classes, requiring a formal request form, class agreement, Dean's recommendation, and VPAA approval.

3. Class Size Regulations (USM Code Book III, Art. 178)
   - Section Caps
     Standard undergraduate lecture classes are capped at a maximum of 45 students (enforced at up to 50 students with VPAA approval), while laboratory classes are capped at 30 students.

   - Requested Courses
     Requested subjects carry a maximum class size of 20 students.

4. Student Conduct, Discipline, and Cleanliness (USM Code Book IV, Art. 218 & 257)
   - Classroom Norms

     Discipline is maintained through democratic classroom practices, proper uniform/ID policies, and adherence to the Student Code.

   - Academic Integrity

     Cheating on examinations or quizzes results in an automatic failing grade in the subject on the first offense.

   - Cleanliness and Orderliness (7S Program)

     Room orderliness and campus cleanliness are maintained collaboratively by class officers, assigned student duty schedules, and 7S collage and department champions.

5. Student Academic Load and Prerequisites (USM Code Book III, Art. 186 & 191)
   - Unit Load Limits

     Student credit loads are prescribed by the official curriculum, up to a maximum cap of 30 units per semester if student is graduation subject to approval by the VPAA (and 9 units in summer terms).

   - Prerequisite Enforcement

     Strict adherence to subject sequencing and prerequisite requirements is enforced during registration.

2. IMPLEMENTATION

☐ **Describe the system to ensure effective classroom management**

- **maintaining classroom discipline;**
- **monitoring students progress;**
- **developing responsibility and initiative among student; and enhancing the pedagogical skills of the faculty**

At the University of Southern Mindanao (USM), effective classroom management in the BS Management Accounting (BSMA) program is maintained through an integrated system of institutional policies, ISO Quality Management System (QMS) procedures, and student development frameworks:

1. Maintaining Classroom Discipline

- Norms of Conduct & Proper Decorum

  Classroom discipline is guided by Article 255 of the USM Code (Book IV) and the USM Faculty Manual, which mandate moral uprightness, mutual respect, proper grooming, and mandatory wearing of the official school uniform and ID card.

- Attendance & Punctuality Enforcements

  Attendance is monitored under Article 192 of the USM Code. Unexcused absences exceeding 20% of total contact hours in a semester result in an automatic failing grade (5.00), while students arriving after 15 minutes are marked absent.

- Academic Integrity & Classroom Order

  Academic dishonesty (e.g., cheating on exams/quizzes) carries an automatic failing grade on the first offense. Physical classroom orderliness and cleanliness are maintained through class officer leadership, student duty schedules, department 7S champions, and campus environmental initiatives like the University Gulayan Project.

2. Monitoring Student Progress
   - Timely Releasing of Results and Transparent Feedback
     Pursuant to ISO Procedure USM-EDU-016 (Section 6.4.2) and Section 3.1.8 of the USM Faculty Manual, faculty members are mandated to check and return corrected papers and release major examination results not more than two (2) weeks after test administration

   - Student Progress Tracking
     Instructors must inform students of the results of all assessment tools (quizzes, term examinations, performance tasks, and assignments) so that students can track their own progress against Intended Learning Outcomes (ILOs)

   - Documented Examination Return
     To ensure institutional compliance and accountability, the return of evaluated examination papers is formally documented using an ISO-standard Acknowledgement Receipt of Return of Evaluated Exam signed by students

   - Advising & Grade Transparency: Designated academic advisers monitor student course sequencing, prerequisite compliance, and unit loads per USM-EDU-001. Faculty encode grades online via the Marka portal within 10 calendar days post-examinations. Faculty members encode midterm grades.

   - Independent Requirements Routing
     Progress in independent scholarly work and field immersion is systematically monitored using thesis routing slips and daily OJT logbooks/journals.

3. Developing Responsibility and Initiative Among Students
   - Experiential Field Immersion & Independent Research
     Students build workplace autonomy through a mandatory 400-hour off-campus Management Accounting Internship across partner Host Training Establishments (HTEs) and independent thesis research under Management Accounting Research.

   - Research Presentation & Academic Competitions
     Student initiative is fostered through competitive presentations at the annual CBDEM Student In-House Review, Student Research Summits, and participation in academic leagues like the CMA Quiz Bowl and JPIA Fest Caelum Academic League.

   - Peer Leadership & Co-Curricular Governance
     Advanced students exercise leadership by acting as peer tutors in Project Aralkada and serving as officers in student organizations like the Junior Philippine Institute of Accountants (JPIA - USM Chapter) and Local Student Government.

4. Enhancing Pedagogical Skills of the Faculty
   - ISO Classroom Observation System
     Under USM-EDU-002, Department Chairs and Deans conduct structured classroom observations followed by post-observation feedback conferences to refine instructional delivery.

   - Linang Tao L&D Framework
     Faculty development is governed by the Linang Tao Learning and Development Management System (Linang Tao LDMS), ensuring every faculty member receives at least one L&D intervention annually.

   - Continuing Professional Education by Professional Organizations
     Faculty regularly attend national Outcomes-Based Education (OBE) workshops, test construction seminars, and accounting teachers' conferences (e.g., NACPAE and PICPA).

- In-House Training & Evaluation Loops: Instructional competency is continuously upgraded through CBDEM in-house faculty trainings, departmental assembly of "Faculty Kits" (TOS, delivery monitoring forms, item analysis), and semestral multi-point evaluations via Student Evaluation of Teaching (SET) and supervisor ratings.

3. OUTCOMES

☐ **Present evidence that learning is efficiently and effectively managed.**

In the BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM), student learning is efficiently and effectively managed through a systematic, ISO-certified outcomes-based framework that encompasses syllabus preparation, instructional delivery monitoring, TOS-based assessments, student progress tracking, faculty evaluations, and continuous quality improvement [144–148, 178]. Concrete evidence validating that learning is efficiently and effectively managed includes:

1. ISO-Certified Outcomes-Based Syllabus Preparation & Updating
   - 100% OBE Alignment
     All course syllabi strictly follow a standardized ISO Outcomes-Based Education (OBE) format that maps Intended Learning Outcomes (ILOs) and Course Outcomes (COs) directly to Program Outcomes (POs), Program Educational Objectives (PEOs), and USM's VMGO.

   - Systematic Review & Approval
     Syllabi are reviewed, revised, and approved every two years (or as needed) through a multi-tiered process involving the Department Curriculum Review Committee (DCRDC), College Curriculum Review Committee (CCRDC), Director for Instruction (ODI), and Vice President for Academic Affairs (VPAA).

2. Systematic Monitoring of Instruction and Classroom Observation
   - ISO Quality Protocols
     Instructional delivery is governed by ISO Procedure USM-EDU-016 (Delivery of Instruction) and monitored under automated scheduling systems.

   - Supervisory Observations
     Department Chairpersons and College Deans conduct periodic classroom observations (once per semester for permanent faculty and twice per semester for Contract of Service faculty) followed by post-observation evaluation conferences.

3. TOS-Designed Assessments and Rapid Feedback Mechanisms
   - Table of Specifications (TOS)
     Major summative examinations (Midterms and Finals) are constructed using a pre-designed Table of Specifications (TOS - ISO Form USM-EDU-F25) mapped across Bloom's Taxonomy cognitive levels.

   - Timely Result Releasing
     Corrected examination papers and assessment results are checked and returned to students within two (2) weeks after test administration.

   - Item Analysis for Examinations
     Examination difficulty and validity are evaluated using the Item Analysis Form (USM-EDU-F30).

4. Commendable Student Academic Performance and Honors
   - High Number of Academic Scholars
     Demonstrating instructional effectiveness, the BSMA program produced 104 academic scholars in the 1st Semester of SY 2025–2026 and 69 academic scholars in the 2nd Semester of SY 2025–2026 (excluding 4th-year students deployed in off-campus internships).

- Student Research Excellence

  BSMA students regularly earn top institutional honors at the annual Gawad Parangal, including winning the Most Outstanding Research Project (Social Science Category) at the CBDEM Student In-House Review.

5. High Retention, Graduation Rates, and Employability Outcomes

- Strong Student Retention

  Enrollment statistics across semesters show high retention rates from 2nd year to 3rd year and 3rd year to 4th year, with third-year shifters successfully graduating on time.

- High Employability & Employer Satisfaction

  The Tracer Study of Batch 2022 Graduates of USM recorded a 96.92% relative employment rate (63 out of 65 survey respondents employed), while recent university tracer project reports recorded a 100% relative employment rate. Furthermore, the BSMA Employer Feedback Survey revealed an Overall Grand Mean score of 4.4490 out of 5.00 ("Excellent") across 38 competency indicators and an overall employer satisfaction rating of 8.85 out of 10.00.

4. BEST PRACTICES

☐ **Cite as many best practices as you can on Parameter D. (Management of Learning)**

The BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM) implements several best practices in the Management of Learning (Parameter D), governed by the USM Code (2024 Edition), ISO Quality Management System (QMS) procedures, and institutional policies:

- Enforced Class Size Caps
  Standard undergraduate lecture sections are capped at a maximum of 45 students (maintaining an average class size of 29–48 students), while laboratory classes are capped at 30 students to ensure optimal student-instructor interaction [147–148, 183]. Requested courses are strictly capped at 20 students.

- Automated Class Scheduling System
  Course schedules are prepared centrally at least 30 days prior to enrollment and managed through an automated scheduling system supervised by the Office of the Director for Instruction (ODI).

- Freshmen & Parents Orientation Week
  The university and Accountancy Department host annual pre-enrollment and freshmen orientation sessions detailing academic policies, retention criteria, grading scales, student conduct, and guidance services.

- Democratic Discipline & 7S Orderliness
  Classroom discipline is maintained under the Student Code of Conduct and proper uniform/ID policies. Classroom cleanliness and physical orderliness are sustained through class officer duty schedules, department 7S Champions, and campus initiatives like the student Gulayan vegetable garden project.

- Prerequisite Sequencing & Credit Load Caps
  Automated enrollment enforces course prerequisite dependencies. Student unit loads follow the prescribed curriculum plan, with graduating students permitted up to 6 extra overload units.

- Monitored Independent Learning & Experiential Capstones
  Independent work in case studies, research manuscripts (Management Accounting Research), and off-campus field immersion (Management Accounting Internship) is systematically tracked using thesis routing slips, comment slips, and Daily OJT Logbooks/Journals.

- Synchronized Institutional Academic Calendar
  All academic terms, midterm/final examinations, and departmental activities are strictly synchronized with the university-approved Annual Academic Calendar.

AREA III

CURRICULUM AND INSTRUCTION

Program Performance Profile (PPP)

PARAMETER E

AREA III – CURRICULUM AND INSTRUCTION

PARAMETER E – GRADUATION REQUIREMENTS

1. SYSTEM-INPUTS AND PROCESSES

☐ **Present and/or cite policies on program's academic and graduation requirements.**

Institutional policies governing academic and graduation requirements for the Bachelor of Science in Management Accounting (BSMA) program at the University of Southern Mindanao (USM) are codified in the USM Code (2024 Edition, Book III), CHED Memorandum Order (CMO) No. 27 s. 2017, and department guidelines:

1. Program Academic Requirements

- Total Credit Unit Requirement and Strict Prerequisite Sequencing

  The USM BSMA curriculum requires the completion of 176 total credit units. This includes 36 General Education units, 14 PE/NSTP units, 6 Common Business units, 81 Core Accounting units, 30 Cognate/Major units, and 9 institutional/additional units (such as Thesis and foundational tool courses).

- Academic Unit Load Limits

  The standard semester load follows the prescribed curriculum plan up to a maximum cap of 30 units per regular semester and 9 units during summer terms.

- Mandatory Field Immersion & Independent Research:
  - Management Accounting Internship: Completion of 400 hours of mentored, off-campus field experience in partner Host Training Establishments (HTEs).
  - Management Accounting Research: Independent thesis manuscript writing (MgtAcc UT 01 & UT 02) culminating in a formal oral panel defense.

- Maximum Residency Rule (MRR)
  The maximum allowable residency to complete the 4-year degree is computed by multiplying the program duration by 1.5 (6 academic years). Students exceeding MRR must apply for readmission and re-enroll major courses under the latest curriculum.

- Policies on Academic Delinquency:
  - Warning: Incurring failing grades in 25% to 49% of enrolled units limits the succeeding semester load to 18 units.
  - Probation: Incurring failing grades in 50% to 75% of enrolled units restricts the succeeding load to 12 units.
  - Debarment: Failing 75% or more of the semester load results in a one-year debarment from the university; a second debarment leads to permanent disqualification.

2. Graduation Requirements

- Complete Coursework, Academic Deficiencies and Documents
  Candidates must satisfactorily complete all 176 credit units. All academic deficiencies and records must be cleared no later than five (5) weeks before the end of the student's final semester.

- Multi-Tiered Governance Approval
  Prospective candidates must be evaluated and formally endorsed by the College Academic Council, approved by the University Academic Council, and granted final conferment by the USM Board of Regents (BOR).

- Financial & Administrative Clearance
  Candidates must accomplish an official Final Clearance clearing all academic, financial, library, and property accountabilities prior to the release of their Transcript of Records (TOR) and Diploma.

- Graduation with Honors (Latin Honors)
  Students are evaluated based on their Cumulative Grade Weighted Average (GWA) computed to three decimal places without rounding off:
  - Summa Cum Laude: 1.000 – 1.249
  - Magna Cum Laude: 1.250 – 1.499
  - Cum Laude: 1.500 – 1.750
  - Conditions: Honor candidates must finish the program within the regular prescribed period, carry no failing grades or unremoved "INC" notations, and maintain at least two years (50%) of residency at USM.

2. IMPLEMENTATION

☐ **Describe the Program's academic and graduation requirements and how they are disseminated.**

In the BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM), academic and graduation requirements are systematically disseminated to students, parents/guardians, and academic personnel through a combination of orientation events, official publications, instructional tools, advisory channels, and digital platforms:

1. Pre-Enrollment & Freshmen Orientations
   The Accountancy Department and the university conduct annual pre-enrollment orientations for incoming freshmen and their parents/guardians. These orientations provide detailed presentations of the BSMA curriculum map, academic policies, grading scale, course requirement categories, retention rules, and graduation criteria.

2. University Freshmen Orientation Week
   The University Freshmen Orientation Week at the University of Southern Mindanao (USM) is an annual institutional event designed to welcome new students and facilitate their smooth transition into university life.

Key components of the orientation week include:

- College & Department Orientations: Academic units (such as the Accountancy Department) hold targeted orientation sessions for incoming freshmen and their parents/guardians. These sessions present the program curriculum, academic policies, grading systems, course requirements, and retention rules.
- University Academic Policies & Student Conduct: Students are oriented on institutional regulations, including USM's Vision, Mission, Goals, and Objectives (VMGO), quality policy statement, rules on student discipline, and duties codified in the Student Code and Student Handbook.
- Office of Student Affairs (OSA) Services: Representatives introduce essential student support services, including guidance and counseling, health and medical services, housing, scholarship programs, and student organization activities.
- University Convocation: The orientation features a formal university-wide convocation assembly where university administrators, faculty, and student leaders address the incoming batch.

3. Distribution of the Student Handbook

Published by the Office of Student Affairs (OSA), the official USM Student Handbook is printed and distributed to all students upon admission. It serves as an authoritative guide codifying academic regulations, grading rules, student discipline, and graduation requirements.

4. University Students and Parents Consultation before Graduation

The University Students and Parents Consultation before Graduation, organized by the Office of Student Affairs (OSA), is an institutional orientation and advisory session held prior to commencement to guide graduating students and their parents/guardians through the final transition toward degree completion. The orientation includes briefing on graduation & commencement protocols where OSA presents detailed guidelines regarding baccalaureate services, commencement schedules, venue rules, and prescribed academic attire.

5. Academic Advising & Consultation (USM-EDU-001)

Designated faculty advisers guide students during registration periods and scheduled consultation hours. Advisers monitor enrollees' prerequisite compliance, allowable credit loads, course sequencing, and progress toward meeting graduation standards.

6. Digital Portals & Social Media Announcements

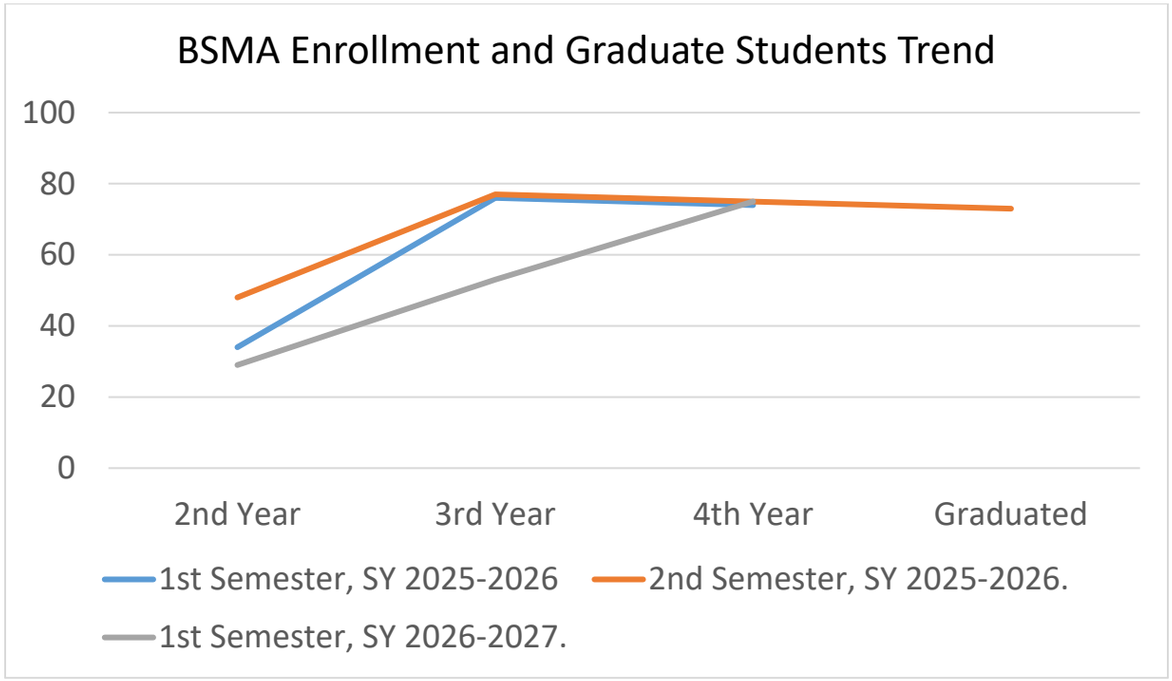
Academic prospectuses, course catalogues, schedule changes, and official policy notices are published through the Student Portal (studentsportal.usm.edu.ph), the online grading portal (Marka), department bulletin boards, and official university social media channels.

7. Deficiency Notifications for Graduating Students

Prior to the final semester, the Admission and Records Office (ARO) audits student scholastic records and publishes a tentative list of prospective candidates for graduation. Any remaining academic or administrative deficiencies are directly communicated to students and College Deans via formal advisories to ensure prompt resolution before graduation.

3. OUTCOMES

☐ **Present a comparison of students' who are able to graduate on time with the total number of student enrollees.**



The enrollment trend for the 3 semesters show increase in enrollment from 2nd year to 3rd year which can be generally attributed to shifters from the BS Accountancy Program. Data also shows that the retention rate of the students from 3rd year to 4th year is high in the 3 semesters presented. Almost all third year students who are shifter also graduate on time.

BSMA Enrollment and Graduate Students Data

Number of Students Enrolled				
Semester, School Year	2nd Year	3rd Year	4th Year	Graduated
1st Semester, SY 2025-2026	34	76	74	
2nd Semester, SY 2025-2026.	48	77	75	73
1st Semester, SY 2026-2027.	29	53	75	

4. BEST PRACTICES

☐ **Cite as many best practices as you can on Parameter E (Graduation Requirements Learning)**

In the BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM), several institutional best practices ensure that Graduation Requirements (Parameter E) are managed efficiently, transparently, and effectively:

- Integrative Experiential Capstones (OJT & Research Defenses)
  Students must successfully fulfill two capstone requirements that validate career readiness prior to graduation:
  - A mandatory 400-hour off-campus Management Accounting Internship across vetted Host Training Establishments (HTEs), evaluated via daily activity logbooks and terminal internship reports.
  - Independent undergraduate research (Management Accounting Research) culminating in formal oral panel defenses, manuscript submissions, and research summit presentations.

- Multi-Stage Governance Review & Approval
  Candidate lists for graduation undergo a rigorous, multi-tiered verification process. Recommendations originate at the Department and College Academic Council, advance to the University Academic Council for endorsement, and receive final degree conferment from the USM Board of Regents (BOR).

- Pre-Graduation Student & Parent Consultations

  Organized by the Office of Student Affairs (OSA), a specialized pre-graduation orientation is conducted for graduating seniors and their parents/guardians. This session clarifies commencement protocols, academic gown guidelines, career transition services, and the administrative clearance workflow.

AREA III

CURRICULUM AND INSTRUCTION

Program Performance Profile (PPP)

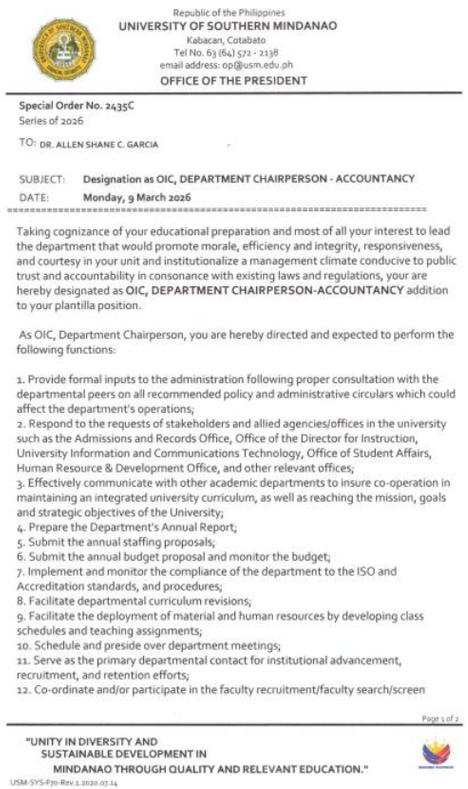
PARAMETER F

AREA III – CURRICULUM AND INSTRUCTION

PARAMETER F – ADMINISTRATIVE SUPPORT FOR EFFCETIVE INSTRUCTION

1. SYSTEM-INPUTS AND PROCESSES

☐ **Present and/or cite policies on substitution or special arrangements whenever a faculty is on leave or on official business/time;**



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Tel No. 63 (64) 572 - 2138
email address: op@usm.edu.ph
OFFICE OF THE PRESIDENT

Special Order No. 2435C
Series of 2026

TO: DR. ALLEN SHANE C. GARCIA

SUBJECT: **Designation as OIC, DEPARTMENT CHAIRPERSON - ACCOUNTANCY**
DATE: **Monday, 9 March 2026**

Taking cognizance of your educational preparation and most of all your interest to lead the department that would promote morale, efficiency and integrity, responsiveness, and courtesy in your unit and institutionalize a management climate conducive to public trust and accountability in consonance with existing laws and regulations, your are hereby designated as **OIC, DEPARTMENT CHAIRPERSON-ACCOUNTANCY** addition to your plantilla position.

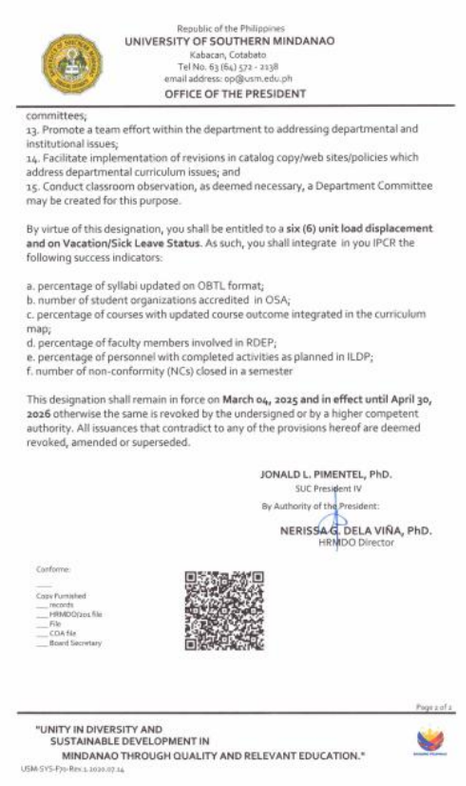
As OIC, Department Chairperson, you are hereby directed and expected to perform the following functions:

1. Provide formal inputs to the administration following proper consultation with the departmental peers on all recommended policy and administrative circulars which could affect the department's operations;
2. Respond to the requests of stakeholders and allied agencies/offices in the university such as the Admissions and Records Office, Office of the Director for Instruction, University Information and Communications Technology, Office of Student Affairs, Human Resource & Development Office, and other relevant offices;
3. Effectively communicate with other academic departments to insure co-operation in maintaining an integrated university curriculum, as well as reaching the mission, goals and strategic objectives of the University;
4. Prepare the Department's Annual Report;
5. Submit the annual staffing proposals;
6. Submit the annual budget proposal and monitor the budget;
7. Implement and monitor the compliance of the department to the ISO and Accreditation standards, and procedures;
8. Facilitate departmental curriculum revisions;
9. Facilitate the deployment of material and human resources by developing class schedules and teaching assignments;
10. Schedule and preside over department meetings;
11. Serve as the primary departmental contact for institutional advancement, recruitment, and retention efforts;
12. Co-ordinate and/or participate in the faculty recruitment/faculty search/screen

Page 1 of 2

"UNITY IN DIVERSITY AND
SUSTAINABLE DEVELOPMENT IN
MINDANAO THROUGH QUALITY AND RELEVANT EDUCATION."

USM-SYS-F70-Rev.1.2020.07.14



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Tel No. 63 (64) 572 - 2138
email address: op@usm.edu.ph
OFFICE OF THE PRESIDENT

committees;
13. Promote a team effort within the department to addressing departmental and institutional issues;
14. Facilitate implementation of revisions in catalog copy/web sites/policies which address departmental curriculum issues; and
15. Conduct classroom observation, as deemed necessary, a Department Committee may be created for this purpose.

By virtue of this designation, you shall be entitled to a **six (6) unit load displacement and on Vacation/Sick Leave Status**. As such, you shall integrate in you IPCR the following success indicators:

a. percentage of syllabi updated on OBTL format;
b. number of student organizations accredited in OSA;
c. percentage of courses with updated course outcome integrated in the curriculum map;
d. percentage of faculty members involved in RDEP;
e. percentage of personnel with completed activities as planned in ILDP;
f. number of non-conformity (NCs) closed in a semester

This designation shall remain in force on **March 04, 2025 and in effect until April 30, 2026** otherwise the same is revoked by the undersigned or by a higher competent authority. All issuances that contradict to any of the provisions hereof are deemed revoked, amended or superseded.

JONALD L. PIMENTEL, PhD.
SUC President IV
By Authority of the President:
NERISSA G. DELA VIÑA, PhD.
HRMDO Director

Conforme:

Copy Furnished
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___ File
___ COA file
___ Board Secretary

Page 2 of 2

"UNITY IN DIVERSITY AND
SUSTAINABLE DEVELOPMENT IN
MINDANAO THROUGH QUALITY AND RELEVANT EDUCATION."

USM-SYS-F70-Rev.1.2020.07.14

Special Order issued to Allen Shane C. Garcia to assume as OIC Department Chairperson due to emergency maternity leave of the Department Chairperson.

Department memo issued by OIC Department Chair Allen Shane C. Garcia to assign temporary faculty classes of Sandra Angela A. Bangcaya due to the emergency maternity leave.

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
College of Business, Development Economics and Management
Kabacan, Cotabato
-oooOooo-
DEPARTMENT OF ACCOUNTANCY

MEMORANDUM No. 5
Series of 2026

TO : **JAY-R G. VILAC, BAIKONGAN B. GUIAMAN**
FROM : **ALLEN SHANE C. GARCIA**
SUBJECT : **TEMPORARY ASSIGNMENT OF TEACHING LOADS DUE TO EMERGENCY MATERNITY LEAVE**
DATE : **MARCH 4, 2026**

In view of the emergency maternity leave of SANDRA ANGELA A. BANGCAYA, and to ensure the continuity of instruction and minimize disruptions to learners' academic activities, the following faculty members are hereby temporarily assigned to handle the subjects and classes previously assigned to the said faculty member until April 30, 2026.

The temporary teaching assignments are as follows:

Year/Course/ Section	Course Title	Schedule	Faculty Assigned
2/BS Acctg/A	AEC 02: Accounting for Partnership and Corporation	T, 9:00 AM - 11:00 AM Th, 8:30 AM - 11:30 AM	ALLEN SHANE C. GARCIA
2/BS Acctg/ B	AEC 02: Accounting for Partnership and Corporation	M, 1:00 PM - 3:00 PM W, 1:00 P M - 4:00 PM	BAIKONGAN B. GUIAMAN
3/BS Acctg/A	Acc 01: Accounting for Special Transactions	TTh, 02:30 PM - 04:00 PM	JAY-R G. VILAC

For your reference and compliance.

Respectfully,

ALLEN SHANE C. GARCIA
OIC Chairperson, Accountancy Department

Conforme:

JAY-R G. VILAC

BAIKONGAN B. GUIAMAN

cc:

CHERYL Y. DULAY, Dean, CBDEM

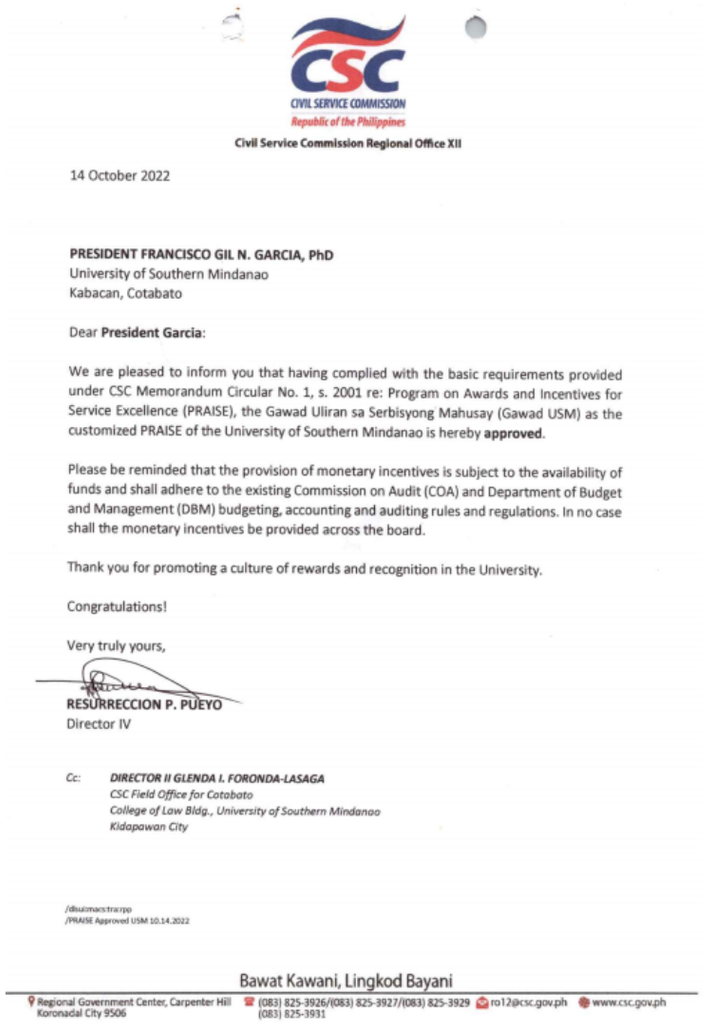
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to

☐ **Present and/or cite policies on giving awards and/or recognition of faculty and students with outstanding achievements; and**

The University holds annual **Gawad Uliran sa Serbisyong Mahusay (Gawad USM)**, the customized Program on Awards and Incentive for Service Excellence (PRAISE) of USM for employees, researchers, academic programs, and university units. The awards were given under five categories: Gawad Pamumuno, Special Awards, Gawad Karunungan, Ulirang Kawani, and UlirangSangay. The guidelines for the

The guidelines of Gawad USM is approved by the Civil Service Commission (CSC).



CSC
CIVIL SERVICE COMMISSION
Republic of the Philippines
Civil Service Commission Regional Office XII

14 October 2022

PRESIDENT FRANCISCO GIL N. GARCIA, PhD
University of Southern Mindanao
Kabacan, Cotabato

Dear **President Garcia**:

We are pleased to inform you that having complied with the basic requirements provided under CSC Memorandum Circular No. 1, s. 2001 re: Program on Awards and Incentives for Service Excellence (PRAISE), the Gawad Uliran sa Serbisyong Mahusay (Gawad USM) as the customized PRAISE of the University of Southern Mindanao is hereby **approved**.

Please be reminded that the provision of monetary incentives is subject to the availability of funds and shall adhere to the existing Commission on Audit (COA) and Department of Budget and Management (DBM) budgeting, accounting and auditing rules and regulations. In no case shall the monetary incentives be provided across the board.

Thank you for promoting a culture of rewards and recognition in the University.

Congratulations!

Very truly yours,

RESURRECCION P. PUEYO
Director IV

Cc: ***DIRECTOR II GLENDA I. FORONDA-LASAGA***
CSC Field Office for Cotabato
College of Law Bldg., University of Southern Mindanao
Kidapawan City

/dbuizmacs:tra:rpo
/PRAISE Approved USM 10.14.2022

Bawat Kawani, Lingkod Bayani

Regional Government Center, Carpenter Hill Koronadal City 9506 (083) 825-3926/(083) 825-3927/(083) 825-3929 (083) 825-3931 ro12@csc.gov.ph www.csc.gov.ph

The Gawad USM guidelines was also approved by the USM Board of Regents through the BOR Resolution No. 120, Series of 2021.

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
email address: boardsec@usm.edu.ph

BOARD OF REGENTS

AN EXCERPT FROM THE MINUTES OF THE 146th REGULAR MEETING OF THE USM GOVERNING BOARD ON 20 DECEMBER 2021 VIA ZOOM TELECONFERENCE

APPROVAL OF GAWAD ULIRAN SA SERBISYONG MAHUSAY (GAWAD-USM) PROGRAM ON AWARDS AND INCENTIVES FOR SERVICE EXCELLENCE (PRAISE) SYSTEM

Resolution No. 130
Series of 2021

WHEREAS, the Human Resource Management and Development Office (HRMDO) has proposed a system to institutionalize a customized Program On Awards And Incentives For Service Excellence (PRAISE) referred as *Gawad Uliran sa Serbisyong Mahusay* or Gawad USM;

WHEREAS, the proposed system establishes the structure and governance, policies, awards and incentive categories, criteria and selection process as well as the framework for its implementation;

WHEREAS, the proposal aims that through the rewards and recognition system, employees shall aim for outstanding performance and exemplary behavior;

NOW, THEREFORE, the USM Governing Board, upon deliberating on the matter and on a motion made, duly seconded and unanimously carried, the body has –

RESOLVED, as it is hereby resolved, the Board has approved with commendation the adoption of the **Gawad Uliran sa Serbisyong Mahusay (GAWAD-USM)** as the University's Program On Awards And Incentives For Service Excellence (PRAISE)

APPROVED

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CERTIFIED TRUE AND CORRECT:

JENNIFER E. SINCO
Board Secretary V

ATTESTED BY:

FRANCISCO GIL N. GARCIA, PhD
Vice-Chair, USM Board of Regents
SUC President IV

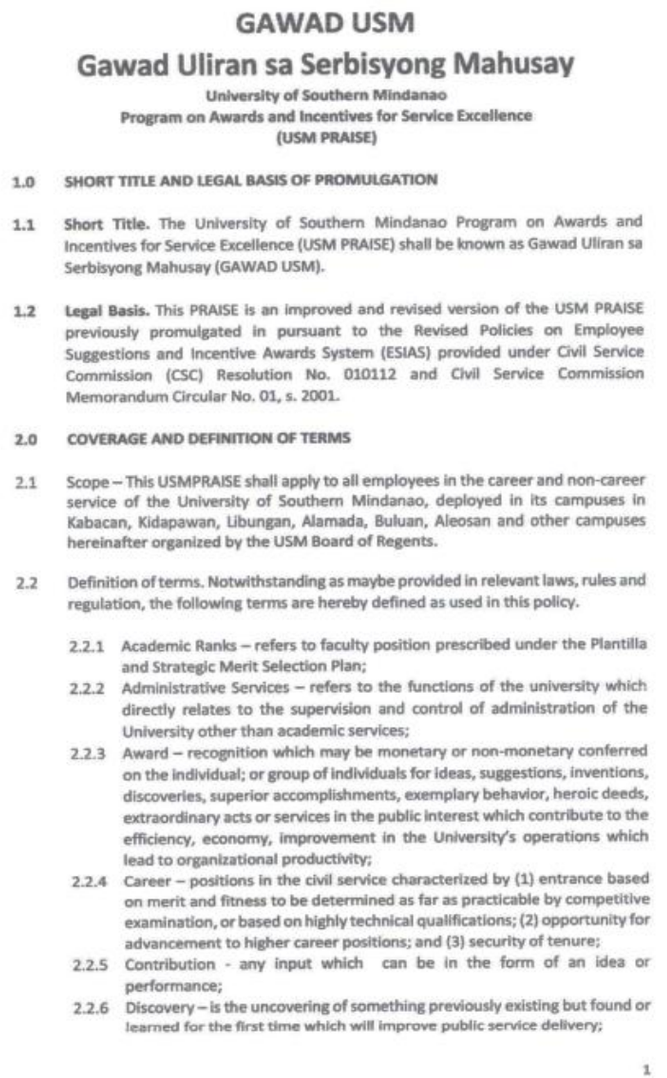
"UNITY IN DIVERSITY AND
SUSTAINABLE DEVELOPMENT IN
MINDANAO THROUGH QUALITY AND RELEVANT EDUCATION."

USM-SYS-F70.Rev.1.2020.07.14

CERTIFIED TRUE COPY
LAKSNIE CATUBAY

First page of the Gawad USM guidelines.

Click link to read full guidelines: https://drive.google.com/file/d/1-Y2RWN2d7FBXqLF-VL8CpvfVSY9ePQXx/view?usp=sharing



GAWAD USM

Gawad Uliran sa Serbisyong Mahusay

University of Southern Mindanao
Program on Awards and Incentives for Service Excellence
(USM PRAISE)

1.0 SHORT TITLE AND LEGAL BASIS OF PROMULGATION

1.1 **Short Title.** The University of Southern Mindanao Program on Awards and Incentives for Service Excellence (USM PRAISE) shall be known as Gawad Uliran sa Serbisyong Mahusay (GAWAD USM).

1.2 **Legal Basis.** This PRAISE is an improved and revised version of the USM PRAISE previously promulgated in pursuant to the Revised Policies on Employee Suggestions and Incentive Awards System (ESIAS) provided under Civil Service Commission (CSC) Resolution No. 010112 and Civil Service Commission Memorandum Circular No. 01, s. 2001.

2.0 COVERAGE AND DEFINITION OF TERMS

2.1 Scope – This USMPRAISE shall apply to all employees in the career and non-career service of the University of Southern Mindanao, deployed in its campuses in Kabacan, Kidapawan, Libungan, Alamada, Buluan, Aleosan and other campuses hereinafter organized by the USM Board of Regents.

2.2 Definition of terms. Notwithstanding as maybe provided in relevant laws, rules and regulation, the following terms are hereby defined as used in this policy.

2.2.1 Academic Ranks – refers to faculty position prescribed under the Plantilla and Strategic Merit Selection Plan;
2.2.2 Administrative Services – refers to the functions of the university which directly relates to the supervision and control of administration of the University other than academic services;
2.2.3 Award – recognition which may be monetary or non-monetary conferred on the individual; or group of individuals for ideas, suggestions, inventions, discoveries, superior accomplishments, exemplary behavior, heroic deeds, extraordinary acts or services in the public interest which contribute to the efficiency, economy, improvement in the University's operations which lead to organizational productivity;
2.2.4 Career – positions in the civil service characterized by (1) entrance based on merit and fitness to be determined as far as practicable by competitive examination, or based on highly technical qualifications; (2) opportunity for advancement to higher career positions; and (3) security of tenure;
2.2.5 Contribution - any input which can be in the form of an idea or performance;
2.2.6 Discovery – is the uncovering of something previously existing but found or learned for the first time which will improve public service delivery;

1

The 2026 Gawad USM Parangal was held on September 29, 2026.



Click link to view full story on the USM website: https://www.usm.edu.ph/usm-names-awardees-in-araw-ng-parangal/

The Araw ng Parangal was held as part of USM's 2026 Founding Anniversary celebration, to honor employees and units for their contribution to the University.



Photos during the Araw ng Parangal 2026.

The 2024 Gabi ng Parangal was held last September 28, 2024.



Click link to read full story: https://www.usm.edu.ph/usm-honors-employees-stakeholders-at-gabi-ng-parangal-2024/

The University holds PRAISE awards faculty members and staff for their outstanding research publications and intellectual property outputs during the **PRAISE Special Awards for Research, Development, and Extension**. The 2026 PRAISE awards was held last September 21, 2026



Have any questions? (064) 572 2138 op@usm.edu.ph

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USM Recognizes Researchers, Innovators Through PRAISE Awards

Home › Academe › USM Recognizes Researchers, Innovators Through PRAISE Awards

Published by Charlotte Andrea Tutor at September 21, 2026

217 Share 0 Tweet 0 Pin

The University of Southern Mindanao (USM) recognized faculty members and staff for their outstanding research publications and intellectual property outputs during the PRAISE Special Awards for Research, Development, and Extension on September 21, 2026, at the University Commercial Building, USM, Kabacan, Cotabato.

A total of 56 faculty members and staff received the Intellectual Property Awards for their copyrighted works and utility models, while 116 authors were recognized through the Publication Awards for their Scopus-indexed publications.

Click link to read full story: https://www.usm.edu.ph/usm-recognizes-researchers-innovators-through-praise-awards/

The University also holds annual **Gawad Parangal for Students** where the university recognizes students accomplishments. The Gawad Parangal is provided in the USM Code, Book IV (Student Code), Title 9 (Student Affairs and Services), Article 216, Section 14.

BOOK IV
THE STUDENT CODE

TITLE NINE
STUDENT AFFAIRS AND SERVICES

Article 216. The Office of Student Affairs

Section 14. The Leadership Enhancement Section shall have the following functions:

a. design and facilitate leadership training sessions/modules for students;
b. provide opportunities to develop and enhance leadership effectiveness at the individual and organizational levels;
c. provide administrative and technical support to the Student Development Committee;
d. lead in the evaluation of the performance of students and student organizations and recommend for the Gawad Parangal Awards; and
e. assist in the screening of applicants for mobility and off-campus leadership trainings.

Guidelines for Gawad Parangal (Students)



Most Outstanding Student of the Year (MOSY)

Qualifications:

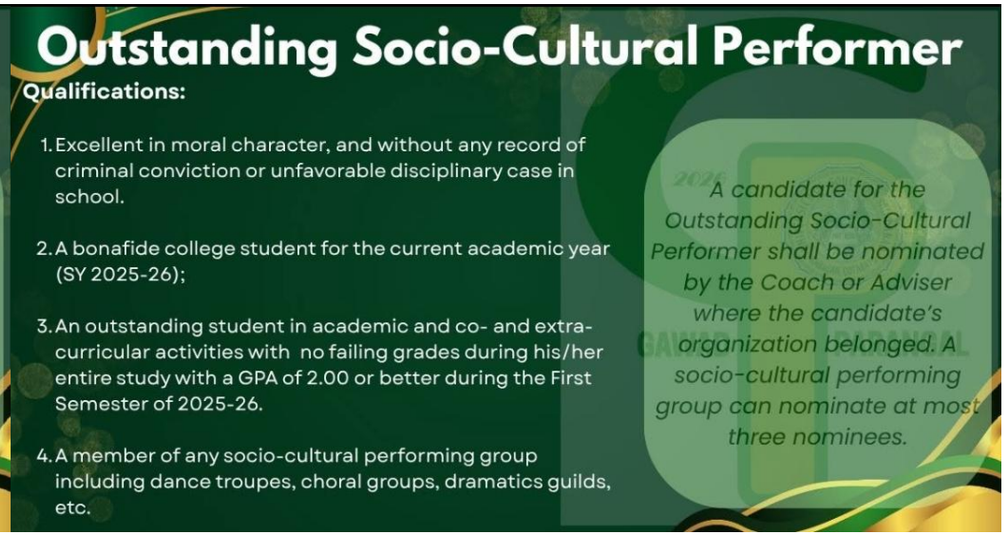
1. Excellent in moral character, and without any record of criminal conviction or unfavorable disciplinary case in school.
2. A bonafide graduating college student for the current academic year (SY 2025-26);
3. An outstanding student in academic and co- and extra-curricular activities with no failing grades during his/her entire study with a cumulative GPA of 2.00 or better

A candidate for the Most Outstanding Student of the Year shall be nominated by the College/Institute Dean where the candidate's academic program belonged. An academic unit can nominate up to three candidates provided they belong to different undergraduate programs.


Outstanding LSG Governor
Qualifications:
1. Currently holding the position of Governor of any LSG Unit in the university
2. Excellent in moral character, and without any record of criminal conviction or unfavorable disciplinary case in school.
3. A bonafide college student for the current academic year (SY 2025-26);
4. An outstanding student in academic and co- and extra-curricular activities with no failing grades during his/her entire study with a GPA of 2.00 or better during the first semester of 2025-26.
A candidate for the Most Outstanding LSG Governor shall be nominated by any Local Student Government within the University Student Government. This LSG unit needs to be accredited and in active status during the time of nomination.


Outstanding Student Legislator
Qualifications:
1. Currently holding the position of either Senator, Vice Governor, or Board Member
2. Excellent in moral character, and without any record of criminal conviction or unfavorable disciplinary case in school.
3. A bonafide college student for the current academic year (SY 2025-26);
4. An outstanding student in academic and co- and extra-curricular activities with a GPA of 2.00 or better during the first semester of 2025-26.
A candidate for the Outstanding Student Legislator shall be nominated by the Adviser of Local Student Government or the University Student Government. This LSG unit needs to be accredited and in active status during the time of nomination.


Outstanding Athlete
Qualifications:
1. Excellent in moral character, and without any record of criminal conviction or unfavorable disciplinary case in school.
2. A bonafide college student for the current academic year (SY 2025-26);
3. An outstanding student in academic and co- and extra-curricular activities with no failing grades during his/her entire (varsity) study with a GPA of 2.00 or better during the First Semester of 2025-26.
4. A member of any varsity group.
A candidate for the Outstanding Athlete shall be nominated by the Coach of the varsity group. A varsity group can nominate at most three nominees.


Outstanding Socio-Cultural Performer
Qualifications:
1. Excellent in moral character, and without any record of criminal conviction or unfavorable disciplinary case in school.
2. A bonafide college student for the current academic year (SY 2025-26);
3. An outstanding student in academic and co- and extra-curricular activities with no failing grades during his/her entire study with a GPA of 2.00 or better during the First Semester of 2025-26.
4. A member of any socio-cultural performing group including dance troupes, choral groups, dramatics guilds, etc.
A candidate for the Outstanding Socio-Cultural Performer shall be nominated by the Coach or Adviser where the candidate's organization belonged. A socio-cultural performing group can nominate at most three nominees.


Outstanding Campus Journalist
Qualifications:
1. Excellent in moral character, and without any record of criminal conviction or unfavorable disciplinary case in school.
2. A bonafide college student for the current academic year (SY 2025-26);
3. An outstanding student in academic and co- and extra-curricular activities with no failing grades during his/her entire study with a GPA of 2.00 or better during the First Semester of 2025-26.
4. A member of the editorial staff of any campus student publication or student media outlet.
A candidate for the Outstanding Campus Journalist shall be nominated by the Publication Adviser where the candidate's academic program belonged. A student media outlet can nominate at most three nominees.


Gawad Sibol – Ten Outstanding Freshmen
Qualifications:
1. Excellent in moral character, and without any record of criminal conviction or unfavorable disciplinary case in school.
2. A bonafide freshmen college student for the current academic year (SY 2025-26). A bonafide freshmen are those who spend their first year in college in USM excluding those who spent their previous semesters from other universities;
3. An outstanding student in academic and co- and extra-curricular activities with no failing grades during his first semester of study with a GPA of 2.00 or better
A candidate for the Gawad Sibol shall be nominated by the Department Chair where the candidate's academic program belonged or by the Organization Adviser of which the nominee is a member. An academic department can nominate up to two candidates provided they belonged to different sections. An accredited organization may nominate up to two candidates.


2026
Group Category
GAWAD
PARANGAL


Outstanding Campus Organization
To be qualified for the award, a campus organization needs to be registered/ accredited on time and in active status during the time of nomination.
1. All campus organizations which submitted their semestral reports for the First Semester 2025-26 to the Office of Student Affairs will be considered for the screening.
2. The Student Development Services Division of the OSA shall evaluate the dossier of each campus organization. Campus organizations which are qualified shall be forwarded to the Organization Adviser for consideration informing them that the campus organization is a prospective nominee.
3. The Organization Adviser shall officially nominate the campus organization. The campus organization concerned may compile their documents to suit the requirements of an official nomination.


Outstanding LSG Unit
Qualifications:
1. Has obtained a certificate of transparency from the University Student Government Commission on Audit for the First Semester 2025-26.
2. Is accredited on time and in active status.
1. All LSG units which submitted their semestral reports for the First Semester 2025-26 to the Office of Student Affairs will be considered for screening.
2. The Student Development Services Department of the OSA shall evaluate the dossier of each LSG unit. Qualified LSG units shall be forwarded to the College Institute/Deans for consideration informing them that the LSG is a prospective nominee.
3. The College Dean shall officially nominate the LSG. The LSG concerned may compile their documents to suit the requirements of an official nomination.


Research Category
GAWAD
PARANGAL


Most Outstanding Research Project
(Social Science Research Category)
To be qualified for the award, the research project must be among the awardees for best paper during the University Student In-House Review.


Most Outstanding Research Project
(Applied/Innovation Research Category)
To be qualified for the award, the research project must be among the awardees for best paper during the University Student In-House Review.


Most Outstanding Research Project
(Basic Research Category)
To be qualified for the award, the research project must be among the awardees for best paper during the University Student In-House Review.



The 27th Gawad Parangal for students was held on May 21, 2026.
Click link to view full story: https://www.usm.edu.ph/osa-names-outstanding-students-orgs-at-27th-gawad-parangal/



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USM Recognizes Outstanding Students, Orgs at 26th Gawad Parangal

Home > News > USM Recognizes Outstanding Students, Orgs at 26th Gawad Parangal

Published by Loynel Frias Sumalinog at June 4, 2025

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The University of Southern Mindanao through the Office of Student Affairs (OSA) conducted 26th Gawad Parangal in recognition to the most outstanding students and organizations in different fields on June 03, 2025, at the University Auditorium, USM, Kabacan, Cotabato.

The 26th Gawad Parangal for students was held on June 3, 2025.

Click link to view full story: https://www.usm.edu.ph/usm-recognizes-outstanding-students-orgs-at-26th-gawad-parangal/



The 25th Gawad Parangal for students was held on May 21, 2024.
Click link to read full story: https://www.usm.edu.ph/usm-holds-25th-gawad-parangal-fernandez-named-osy-2024/

Awards received by the BSMA students for the last 3 years during the Gawad Parangal.

27th Gawad Parangal – Year 2026

MOST OUTSTANDING RESEARCH PROJECT – SOCIAL SCIENCE CATEGORY
"Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs In Region XII, Philippines (2022-2024)"
Researcher: Paula Dominique R. Garmino (4BSMA) and Jeannie Q. Rebuta (4BSMA)
Adviser: Dr. Jay-R G. Vildac, CPA

26th Gawad Parangal – Year 2025

MOST OUTSTANDING ACADEMIC ORGANIZATION
Junior Philippine Institute of Accountants USM CHAPTER

MOST OUTSTANDING JOURNALIST
Sittie Sailah B. Patak (4BSMA)

25th Gawad Parangal – Year 2024

EXCELLENCE IN COMMUNITY SERVICE AWARD AND EXCELLENCE IN RESOURCE MANAGEMENT
Junior Philippine Institute of Accountants (JPIA).

MOST OUTSTANDING LEGISLATOR
Luvim Jane A. Sedon (4BSMA)

OUTSTANDING LSG BOARD
College of Business, Development, Economics, and Management.

The university conducts University Student In-house Review for student researchers.



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USM Evaluates Student Research Outputs During 11th In-House Review

Home > Academe > USM Evaluates Student Research Outputs During 11th In-House Review

Published by Charlotte Andrea Tutor at May 21, 2026

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The University of Southern Mindanao (USM) gathered student researchers from different colleges and USM extension campuses for the 11th Student In-House Review on May 19, 2026, at the Research Hub, USMARDC, USM, Kabacan, Cotabato.

A total of 25 research papers were presented under the categories of Basic Research, Social Science Research, and Applied/Innovation Research.

Serving as evaluators for the Basic Research category were Dr. Naomi G. Tangonan, Dr. Josephine M. Buison, and Dr. Vrenelie D. Flores. Meanwhile, Dr. Norma U. Gomez, Prof. Anna Jean S. Garcia, and Prof. Khadiguia O. Balah evaluated the entries under Social Science Research. For the Applied/Innovation Research category, the evaluators were Dr. Josephine R. Migalbin, Prof. Zygote He M. Sorupia, and Dr. Marilyn P. Calub.

In her opening message, Dr. Debbie Marie B. Verzosa, Vice President for Research, Development, and Extension, emphasized to the student presenters that being chosen to represent their colleges in the university-wide review was already a significant achievement.

Click link to read full story of 11th In-house Review: https://www.usm.edu.ph/usm-evaluates-student-research-outputs-during-11th-in-house-review/



Have any questions? (064) 572 2138 op@usm.edu.ph | Donate Now | USM SDG Hub | Online Services | PhilGEPS | Gallery

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USM Students Present Research Papers at 10th Student In-House Review

Home › RD & E Highlights › Extensions › USM Students Present Research Papers at 10th Student In-House Review

Published by Charlotte Andrea Tutor at June 2, 2025

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The University of Southern Mindanao held its annual In-House Review for student research on May 30, 2025, at the University Commercial Building, Kabacan, Cotabato.

A total of 28 oral presentations, 22 poster submissions, and 11 pitch decks were presented that covered topics in science, social science, and innovation. This year, the event also introduced a pitching category that provided the students a chance to present their ideas in a more dynamic and engaging way.

Meanwhile, Professor Emeritus Dr. Naomi G. Tangonan, Dr. Ma. Teodora N. Cabasan, and Engr. Renel M. Alucilja evaluated entries under the Science category. For Social Science, the panel included Dr. Lorna G. Valdez (Retired Professor), Prof. Rowell Nitafan, and Prof. Khristine Joy G. Arellano. Additionally, Dr. Ivy Mar B. Cabornida, Dr. Joel V. Misanes, and Dr. Marilyn P. Calub comprised the Innovation panel, while Dr. Josephine R. Migalbin, Dr. Maricel G. Dayaday, and Dr. Cheryl Y. Dulay assessed entries in the Food and Non-Food segments of the Product/Technology Pitching. The panelists provided constructive feedback and expert insights to help participants enhance their work.

Click link to read full story of 10th In-house Review: https://www.usm.edu.ph/usm-evaluates-student-research-outputs-during-11th-in-house-review/

STUDENT IN-HOUSE REVIEW
May 30, 2025

The Student In-house Review shall have the following categories.

A. Paper categories
- Science Research Paper Sub-Category
- Social Science Research Paper Sub-Category
- Innovation Paper Sub-Category

B. Poster categories
- Science Research Poster Sub-Category
- Social Science Research Poster Sub-Category

C. Innovation categories
- Pitching Category for Food Innovation Sub-Category
- Pitching Category for Non-Food Innovation Sub-Category

QUALIFIED ENTRIES
- All entries must be the best paper/poster/innovation (1st or 2nd prize) during the respective college In-house review.
- Each college can submit a **maximum of 2 entries per sub-category**, and a **maximum of 4 submissions** overall.
- Only entries that comply with the following deadlines are eligible to participate in the Student In-House Review.
  i. **Paper categories**: Submit abstract and full paper (4 printed copies to the Research and Development Office plus one e-copy to the submission link below) on or before **May 27, 2025**
  ii. **Poster categories**: Pre-register and upload e-copy of the poster on or before **May 27, 2025** (submission link below) and bring printed poster to the venue on or before **May 30, 2025** at **8:00 AM**.
  iii. **Innovation categories**: Submit pitch deck (Powerpoint presentation) on or before **May 27, 2025** (submission link below).
- Students who do not submit the requirements on or before the deadline shall be disqualified from participation.

SUBMISSION LINK: https://tinyurl.com/student-in-house-registration

Please see following pages for guidelines for paper, poster, and innovation categories.

GUIDELINES FOR PAPER PRESENTATION

1. **Abstract submission (Use the template)**
   a. The abstract must contain a maximum of 250 words in one paragraph.
   b. The abstract should contain an introduction, objectives, methodology, major findings and conclusion/implication. A maximum of 6 keywords should be written in alphabetical order.
   c. Abstract for paper presentation (both) printed and electronic copy must be submitted to the RDO.

2. **Full paper submission**
   a. Using the template provided, 4 printed copies of the full paper should be submitted to the RDO, and an e-copy should be uploaded to this registration/submission link: **https://tinyurl.com/student-in-house-registration**. The deadline for the submission of the full paper and e-copy is on **May 27, 2025**.

Contents of the Full Paper

Abstract
Title Page
- Title of the Study
- Researcher & Adviser
- Contact Number/Email Address

A. Basic Information
- Title
- Researcher & Adviser
- Contact Number/Email Address
- College
- Category
- USM Thematic Area/SDG

B. Technical Description
- Rationale/ Significance
- Methodology
- Results and Discussion
- Conclusion and Recommendation
- References
- Attachments

Sample General guidelines for 10th Student In-house Review

Click here to read full guidelines:
https://drive.google.com/file/d/1A10qk_8UaIbmzb9BdHlRopAf67jtO-9U/view?usp=sharing

☐ **Present and/or cite policies on supervision/monitoring and evaluation of faculty performance.**

In accordance with Parameter F (Administrative Support for Effective Instruction) of the Level 1 Program Performance Profile (PPP) for the BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM), institutional policies on the supervision, monitoring, and evaluation of faculty performance are codified in the USM Code (2024 Edition), the USM Revised Faculty Manual (2024 Edition), and ISO Quality Management System (QMS) instructional procedures.

Below is a brief enumeration of these policies and mechanisms:

1. Administrative & Supervisory Oversight Policies
   - Primary Supervisory Jurisdiction

     Under the USM Code, College Deans and Department Chairpersons exercise primary jurisdiction over monitoring course syllabus preparation, subject loading within faculty fields of specialization, daily class attendance, and documentary submissions.

   - Instructional Delivery Oversight

     The Office of the Director for Instruction (ODI) coordinates directly with academic heads to monitor the timely delivery of instruction according to approved course syllabi.

2. ISO Classroom Observation System
   - Scheduled Classroom Visits (USM-EDU-002 & USM-EDU-016): Teaching delivery is directly monitored through structured, scheduled classroom visits conducted once per semester for permanent/regular faculty and twice per semester for Contract of Service (COS) / temporary faculty.

3. Multi-Point Performance Evaluation System

Faculty performance across instructional functions is evaluated each semester across multiple evaluative perspectives [125, 131–133]:

- Supervisory Evaluation of Faculty (SEF): Department Chairs and Deans evaluate faculty members using standardized supervisory rating instruments.
- Student Evaluation of Teaching (SET): Enrolled students evaluate their instructors online every semester across teaching clarity, subject mastery, and classroom management [126, 132–133].
- Self & Peer Evaluation: Tracked continuously through self and peer rating forms as well as entries in the Learning and Performance Journal (LEAPER) and Enhanced Daily Time Records (EDTR).

---

4. Institutional Performance Management & Advancement Frameworks
   - Strategic Performance Management System (SPMS) & IPCR

     Faculty performance across the university's four-fold functions (Instruction, Research, Extension, and Production) is evaluated using the Individual Performance Commitment and Review (IPCR). A rating of at least "Very Satisfactory" across the last two rating periods is required for promotion eligibility.

   - Dynamic Candidates Assessment System (DYCAS)

     Integrates IPCR ratings, LEAPER journals, L&D activities, and Gawad USM scores into a 9-box potential-performance matrix that serves as the central basis for recruitment, placement, and promotional step movements.

   - PROFESS System

     Governs professorial rank accreditation across designated career pathways (such as Teaching and Learning or Research and Discovery).

6. Evaluation Feedback, Capability Building, and Recognition
   - Development Acknowledgment Forms

     Summaries of SET and SEF evaluation ratings are formally issued to faculty members to guide self-improvement and address specific competency gaps.

   - Linang Tao L&D System

Evaluation results and Training Needs Analyses (TNA) feed into the Linang Tao Learning and Development Management System (Linang Tao LDMS), ensuring that every faculty member receives at least one L&D intervention per year.

- GAWAD USM / PRAISE System

  Outstanding evaluation scores, copyrighted instructional materials, and published research are rewarded under Civil Service Commission (CSC) PRAISE guidelines through Gawad Uliran sa Serbisyong Mahusay (GAWAD USM).

2. IMPLEMENTATION

☐ **Describe the system of supervision of faculty performance.**

At the University of Southern Mindanao (USM), the system of supervision for faculty performance is governed by a multi-tiered, ISO-certified Quality Management System framework, the USM Code, and the USM Revised Faculty Manual.

The primary components of the supervisory system are structured as follows:

- Administrative & Supervisory Oversight

  College Deans and Department Chairpersons exercise primary supervisory authority over faculty members by monitoring course syllabus preparation, subject loading within fields of specialization, daily class attendance, and required documentary submissions. The Office of the Director for Instruction (ODI) coordinates overall instructional delivery across academic units.

- ISO Classroom Observation System (USM-EDU-002 & USM-EDU-016)

  Teaching delivery is directly monitored through structured, scheduled classroom visits. Permanent/regular faculty members are observed once per semester, while Contract of Service (COS) / temporary faculty members are observed twice per semester. Every observation is followed by an

immediate post-observation feedback conference to review teaching methods and recommend areas for improvement.

- Multi-Point Performance Evaluation System

  Faculty performance across instructional functions is evaluated each semester from multiple perspectives:
  - Supervisory Evaluation of Faculty (SEF): Conducted by Department Chairs and Deans using standardized rating tools.
  - Student Evaluation of Teaching (SET): Conducted online by enrolled students to evaluate instructional clarity, subject mastery, and classroom management.
  - Self and Peer Evaluations: Tracked continuously alongside daily activities recorded in the Learning and Performance Journal (LEAPER) and Enhanced Daily Time Records (EDTR).

- Integration into HR & Development Frameworks

  Evaluation ratings feed into the Individual Performance Commitment and Review (IPCR) under the Strategic Performance Management System (SPMS) and the Dynamic Candidates Assessment System (DYCAS) 9-box potential-performance matrix. Identified competency gaps drive targeted interventions through the Linang Tao Learning and Development Management System (LDMS) and inform promotions and merit awards.s

☐ **Describe the faculty performance evaluation system.**

Faculty Performance Evaluation of Full Time Faculty Members

Rating	SY 2025-2026		SY 2024-2025		SY 2023-2024	
	2nd sem	1st sem	2nd sem	1st sem	2nd sem	1st sem
Outstanding						
Very Satisfactory	6	5	5	5	5	3
Satisfactory						
Fair						
Poor						
Total						

☐ **Describe the strategies to recognize students with exemplary performance/achievements**

At the University of Southern Mindanao (USM) and within the BS Management Accounting (BSMA) program, student exemplary performance and achievements are recognized and encouraged through a multi-faceted institutional framework:

- Inclusion in Honor Rolls and Academic Awards:
  - Semester Academic Awards: Students achieving top General Weighted Averages (GWAs) are recognized each term as University Scholars (GWA 1.000–1.500) or College Scholars (GWA 1.510–1.750).
  - University Recognition Program: Annual recognition ceremonies honor qualifying academic scholars across degree programs.

- Graduation with Honors (Latin Honors): High-performing graduating seniors are conferred Summa Cum Laude (1.000–1.249), Magna Cum Laude (1.250–1.499), or Cum Laude (1.500–1.750) based on cumulative GWA computed to three decimal places without rounding off.

- Annual Gawad Parangal for Students

  Organized by the Office of Student Affairs (OSA) pursuant to Article 216 of the USM Code, this annual university-wide event confers merit awards for outstanding student achievements. Recognized categories include Most Outstanding Research Project, Most Outstanding Student Leader/Journalist/Legislator, and Most Outstanding Student Organization (such as the JPIA USM Chapter).

- Research Competitions and In-House Reviews

  Outstanding student research outputs are recognized and rewarded through competitive platforms like the annual University Student In-House Review, where top-performing student research teams earn titles such as Best Paper, 1st Runner-Up, and 2nd Runner-Up.

- Grant of Academic Scholarships and Financial Subsidies

  Exemplary academic standing qualifies students for institutional tuition scholarships, entrance topnotcher incentives, and external donor-sponsored scholarship grants managed by the Scholarship and Financial Assistance Department.

- Awarding of Medals, Certificates, and Leadership Opportunities:
  - Plaques, Medals, and Certificates of Merit: Conferred during convocations, recognition days, and graduation ceremonies.
  - Special Leadership Privileges: Top students and officers receive priority selection for student mobility programs, leadership bootcamps (such as USM LEAP), and university-sponsored participation in off-campus academic conventions (e.g., JPIA Annual Regional Convention)

- **List of recognition/awards given to students with exemplary academic and non-academic performance/achievements**

At the University of Southern Mindanao (USM), students demonstrating exemplary academic and non-academic performance are recognized through institutional awards, research competitions, scholarship grants, and organizational honors supported by internal and external sponsors.

1. Gawad Parangal for Students (Annual University-Wide Recognition)

Organized by the Office of Student Affairs (OSA) pursuant to Article 216, Section 14 (and Article 233) of the USM Code, the annual Gawad Parangal honors outstanding student accomplishments, research projects, journalists, legislators, and student organizations.

- 27th Gawad Parangal (May 21, 2026):
  - Most Outstanding Research Project (Social Science Category): Awarded to Paula Dominique R. Garmino (4BSMA) and Jeannie Q. Rebuta (4BSMA) for their study *"Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs in Region XII, Philippines (2022-2024)"* (Adviser: Dr. Jay-R G. Vildac, CPA).

- 26th Gawad Parangal (June 3, 2025)1:
  - Most Outstanding Academic Organization: Junior Philippine Institute of Accountants (JPIA) – USM Chapter23.
  - Most Outstanding Journalist: Sittie Sailah B. Patak (4BSMA).

- 25th Gawad Parangal (May 21, 2024)1:
  - Excellence in Community Service Award & Excellence in Resource Management: Junior Philippine Institute of Accountants (JPIA)34.

  - Most Outstanding Legislator: Luvim Jane A. Sedon (4BSMA)

- Outstanding Local Student Government (LSG) Board: College of Business, Development Economics, and Management (CBDEM). The CBDEL Local Governor of the LSG is a BSMA student.

2. Academic Honor Rolls, Latin Honors, & Entrants Incentives

Sponsored and funded by the University Administration / USM System.

- University Academic Award (University Scholars): Awarded per semester to undergraduate students obtaining a General Weighted Average (GWA) of 1.000 to 1.500.

- College Academic Award (College Scholars): Awarded per semester to undergraduate students obtaining a GWA of 1.510 to 1.7505. *(In the BSMA program, there were 104 academic scholars in the 1st Semester AY 2025–2026 and 69 academic scholars in the 2nd Semester AY 2025–2026.*

- Graduation with Honors (Latin Honors): Conferred during commencement exercises to qualifying graduating seniors based on cumulative GWA computed to three decimal places [149–150, 317]:
  - Summa Cum Laude: GWA 1.000 – 1.2496
  - Magna Cum Laude: GWA 1.250 – 1.4996
  - Cum Laude: GWA 1.500 – 1.7506

3. Student Research Competition Awards

Sponsored by the College of Business, Development Economics, and Management (CBDEM).

- 11th CBDEM Student In-House Review (Annual Thesis Competition):
  - 1st Runner-Up (BSMA Students): Paula Dominique R. Garmino and Jeannie Q. Rebuta for *"Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs in Region XII, Philippines (2022-2024)"*910.

  - 2nd Runner-Up (BSMA Students): Research titled *"Determinants of Financial Health on Publicly Listed Companies in the Philippines"*911.

4. Scholarships, Grants-in-Aid, and External Donors
   - CBDEM Alumni Scholarship Program: Sponsored by CBDEM Alumni / Donor (Ms. Bantolo) via an official Memorandum of Agreement (MOA) providing tuition/financial grants to deserving BSMA students12.

5. Regional Professional Organization Recognitions
Conferred by the National Federation of Junior Philippine Institute of Accountants (NFJPIA) – Region XII:

- Most Outstanding Local Chapter in Region XII: Conferred upon the JPIA USM Chapter for SY 2023–2024 and SY 2024–2025. The JPIA President for SY 2023-2024 is Ms. Riena Lene Gazo. (4BSMA).

- Outstanding Local Chapter Runner-Up (SY 2024–2025). The JPIA President is Ms. Keziah Lynn dela Fuente (4BSMA).

- Most Outstanding Local Chapter President Ms. Riena Lene Gazo. (4BSMA) and Ms. Keziah Lynn dela Fuente (4BSMA).

- Overall Champion (2026 Annual Regional Convention): Awarded during the ARC 2026 competition, supported by the USM Administration through funding releases, supplies, and transport logistics (USM Bus). The JPIA President is Ms. Keziah Lynn dela Fuente (4BSMA).

☐ **Describe Program outcomes in the last 3-5 years**
   - **Employability of Graduates**

The employability of BS Management Accounting (BSMA) graduates at the University of Southern Mindanao (USM) is highly favorable, exceeding institutional accreditation benchmarks across official tracer studies and employer evaluation reports12.

Results from the Tracer Study of Batch 2022 Graduates of USM (conducted from March to December 2024) and the 3rd Quarterly Narrative Report for USM Tracer Research Project (2024 Graduates) provide concrete quantitative evidence of graduate outcomes1more_horiz:

Employability Statistics Table

School Year / Batch	Number of Graduates	Relative Employment Rate Based on survey (%)
AY 2021–2022 (Batch 2022)	69	96.92%
AY 2023–2024 (Batch 2024)	34	100.00%

Sectoral Breakdown & Specialization Relevance

The Batch 2022 Tracer Study and Employer Feedback Analysis demonstrate that BSMA graduates are deployed across diverse professional sectors directly related to management accounting, public financial management, and corporate financial operations:

- Government & Public Sector: 42.4% (14 graduates serving as state accounting examiners, revenue officers, budget analysts, and LGU accountants)
- Education & Academe: 15.2% (5 graduates serving as accounting instructors and academic personnel)
- Agriculture, Manufacturing & Financing: 12.1% (4 graduates managing cost accounting and corporate financial control)57.
- Professional Accounting & Consulting: 9.1% (handling financial advisory, bookkeeping, and audit support)
- Banking & Financial Institutions: 9.1% (operating as credit analysts, financial analysts, and bank officers)
- Healthcare & Logistics/Transportation: 6.1%

Employer Feedback and Performance Validation (2026)

- Overall Grand Mean Rating: Employers rated USM BSMA graduates at 4.4490 out of 5.00 ("Excellent") across 38 core competency indicators.
- Overall Employer Satisfaction Index: On a 10-point overarching satisfaction scale evaluating graduate workplace performance and curriculum relevance, employers awarded a mean score of 8.85 out of 10.00.
- Top Competency Strengths: Graduates scored highest in Reading independently (M = 4.61$), Having a personal vision/goals (M = 4.61), Ongoing learning enthusiasm (M = 4.58), and Willingness to learn IT skills (M = 4.58).

☐ **Describe the graduates' employment pattern (e.g. employer, jobs taken, span of time for to get employed, etc.)**

Based on the BSMA Employer Feedback Report, the employment pattern of BS Management Accounting graduates is summarized below:

- Primary Employment Sectors (Employer Distribution):
  - Government / Public Sector: 42.4%— serves as the primary employer sector for BSMA graduates.
  - Education & Academe: 15.2%
  - Agriculture, Manufacturing & Financing: 12.1%
  - Professional Accounting / Consulting: 9.1%.
  - Banking & Finance: 9.1%.
  - Healthcare: 6.1%.
  - Logistics / Transportation: 6.1%.

- Nature of Jobs Taken:
  - Graduates are employed across direct supervisory roles in public financial management, corporate accounting, banking, cost analysis, tax compliance, and academic instruction.
  - Direct employer feedback indicates graduates perform effectively as fast learners in entry-level to mid-level technical accounting roles, adjusting quickly to organizational workflows with minimal supervision.

- Span of Time to Get Employed:
  - The BSMA Employer Feedback Report focuses primarily on industry distribution and workplace competency ratings across 38 indicators. (Note: Time-to-employment metrics are tracked separately in the USM Graduate Tracer Studies, which show a 96.92% relative employment rate for BSMA graduates).

Click link to read full report of survey on employer feedback:
shttps://drive.google.com/file/d/166LbL4XrkGCeLEHwav492BHMc8V5lE7h/view?usp=sharing

☐ **Describe feedback mechanism from employers regarding the graduates' performance.**

At the University of Southern Mindanao (USM), the feedback mechanism regarding BS Management Accounting (BSMA) graduates' workplace performance is driven by two institutional mechanisms: Graduate Tracer Studies and the Employer Feedback Survey.

1. Graduate Tracer Studies

The university conducts periodic tracer studies to monitor alumni employment outcomes, career progression, and labor market demand.

- Batch 2022 Tracer Study: Achieved a 96.92% relative employment rate, exceeding the 90% threshold for high-employment programs3. Graduates are employed across diverse economic sectors, primarily in government service (42.4%), education (15.2%), agriculture/manufacturing (12.1%), banking and finance (9.1%), and professional consulting (9.1%)
- 3rd Quarterly Narrative Report (2024 Graduates): Recorded a 100% relative employment rate among surveyed BSMA respondents, demonstrating continued alignment with industry demand

2. Employer Feedback Survey Mechanism

Administered to direct supervisors across diverse public and private sectors, the Employer Feedback Survey evaluates graduates' workplace competencies across 38 indicators in 6 domains using a 5-point scale, alongside a 10-point overarching satisfaction index.

- Overall Evaluation & Satisfaction

  Graduates obtained an Overall Grand Mean score of 4.4490 out of 5.00 ("Excellent") across all 38 competency indicators, and an Overall Employer Satisfaction rating of 8.85 out of 10.00.

- Top Competency Domains: Graduates scored highest in Learning Skills (M = 4.5000), Communication Skills (M = 4.4916), and Self-Management Skills (M = 4.4727).

- Key Workplace Strengths

  Employers highlighted graduates' ability to read independently (M = 4.61), set personal vision and goals (M = 4.61), demonstrate ongoing learning enthusiasm (M = 4.58), and show a willingness to learn new IT tools (M = 4.58).

3. OUTCOMES

☐ **Present evidences that faculty and students' have commendable performance as a result of administrative support.**

For the 1st semester, 2025-2026 there were 104 academic scholars from BSMA program proving the effectiveness of teaching and learning activities

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato

List of Academic Scholars
2025-2026 1ST SEMESTER
USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM		College of Business, Development Economics and Manageme					
		Bachelor of Science in Management Accounting					
1.	22-89791	ABAS, JALIMA, Malidas	4	8	24.00	24.00	1.72
2.	23-93264	ABELLAR, Jovannah Nathalie, Mancera	3	8	24.00	24.00	1.63
3.	22-45933	ABIAN, DIANA DANE, Quillo	4	7	21.00	21.00	1.36
4.	22-42465	AGUIRRE, ROMMELEIH, Araña	4	7	21.00	21.00	1.32
5.	22-62724	ALMENDRALEJO, JR., GARRY, Almanzor	4	7	21.00	21.00	1.46
6.	23-18092	ANUNCIADO, Cokie Mae, Rusiana	3	8	24.00	24.00	1.69
7.	22-64892	ASPERA, EUGENE, Barroquillo	4	7	21.00	21.00	1.32
8.	22-15465	BADOL, RASHEL KEITH, Aguirre	4	7	21.00	21.00	1.36
9.	23-89248	BADUEL, John Kenneth, Dupa	3	8	24.00	24.00	1.63
10.	23-73508	BAHINTING, Rhea Jean, Cordova	3	8	24.00	24.00	1.66
11.	23-21899	BAIR, Marionne Lea, Molleno	3	8	24.00	24.00	1.53
12.	22-63175	BALA, KHYLLE, Ayuban	4	7	21.00	21.00	1.43
13.	23-45714	BANLASAN, Joycee Ann, L	3	8	24.00	24.00	1.63
14.	23-50307	BANTOLO, Czarlaine Franchette, Agting	3	6	18.00	18.00	1.54
15.	23-07193	BAYOT, Jmearnel Amor, Alvarez	3	8	24.00	24.00	1.66
16.	23-73901	BAYRON, Christine Joy, Padillo	3	8	24.00	24.00	1.59
17.	23-09729	BELARMINO, Jocell, Tagapia	3	8	24.00	24.00	1.66
18.	22-58402	BIBAT, CZEARISH GENELLE, Guillermo	4	7	21.00	21.00	1.61
19.	23-53835	BOHOS, Evan Rex, Ellan	3	6	18.00	18.00	1.75
20.	23-93912	BOSI, Aya Blessa Cher, Alave	3	8	24.00	24.00	1.66
21.	23-03250	BUDIONGAN, Abigail, Bautista	3	8	24.00	24.00	1.75
22.	23-53704	BURGOS, Recia Catherine, Ballenas	3	8	24.00	24.00	1.66
23.	22-13438	BUSAYONG, JESSA, Aloro	4	7	21.00	21.00	1.36
24.	22-33049	CADUNGON, ANGELYNNE ARAINE, Huevia	4	7	21.00	21.00	1.46
25.	23-07880	CANILLADA, Prietz Anne Meanilah, Migue	3	8	24.00	24.00	1.66
26.	22-17381	CASA, JHEN FRYTZ, David	4	7	21.00	21.00	1.46
27.	23-37064	CENTINO, Angelica Rose, Baluyot	3	8	24.00	24.00	1.69
28.	22-63868	COLIPANO, LODESSA KAYE, Mangalawan	4	7	21.00	21.00	1.54
29.	23-00416	DALAWIS, Jovelyn, Lacia	3	8	24.00	24.00	1.75
30.	23-68727	DAQUIPIL, Phoebe Kate, Gemota	3	8	24.00	24.00	1.59
31.	23-96902	DAYAG, Nicole Ayenne, Collado	3	8	24.00	24.00	1.66
32.	23-20652	DAYAO, Catherine Bernadette, Ondoy	3	8	24.00	24.00	1.63
33.	22-38355	DECOLAS, HANIE LYN, Catubay	4	7	21.00	21.00	1.50
34.	21-45517	DELA FUENTE, KEZIAH LYNN, Delfin	4	7	21.00	21.00	1.71
35.	23-56572	DINOPOL, Bea Bianca, Abecia	3	8	24.00	24.00	1.69
36.	22-51257	DOLIENTE, CHARLES WINSTON, Bualat	4	7	21.00	21.00	1.57
37.	22-97934	DUEÑO, RODEZA MAE, Patricio	4	8	24.00	24.00	1.41
38.	21-38676	DULGUIME, KYRAH MAE, Cubelo	4	6	18.00	18.00	1.38
39.	22-84961	ESCOTO, ANNEGEL TRISH, Pimentel	4	7	21.00	21.00	1.68
40.	22-43497	ESTOMATA, HANNAH BEA, Delfin	4	7	21.00	21.00	1.36
41.	22-93577	FACTO, LEIGH MARIE, Monsale	4	8	24.00	24.00	1.41
42.	23-65789	FRANCISCO, Juliana Caezar, Mangod	3	8	24.00	24.00	1.56
43.	22-36562	FRANCISCO, MARK ANTHONY, Tolentino	4	7	21.00	21.00	1.39
44.	23-20919	FUENTES, Rene, Jr. Alponga	3	8	24.00	24.00	1.66
45.	22-33956	GALAN, BRYAN, Ugat	4	7	21.00	21.00	1.39

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ACADEMIC YEAR AND TERM : 2025-2026 1ST SEMESTER USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM		College of Business, Development Economics and Manageme					
		Bachelor of Science in Management Accounting					
46.	23-11091	GALLIBOT, Kinny Rose, Blasquez	3	8	24.00	24.00	1.66
47.	21-69098	GARMINO, PAULA DOMINIQUE, Robles	4	6	18.00	18.00	1.38
48.	21-34939	GARTALLA, JONALYN, Divero	4	6	18.00	18.00	1.58
49.	23-62831	GOJO CRUZ, Vyl, Paculanan	3	8	24.00	24.00	1.75
50.	22-86491	GORDONCILLO, CHLOE NICOLE,	4	7	21.00	21.00	1.36
51.	22-21801	GORREON, ARIANE MALOU, Leonida	4	7	21.00	21.00	1.43
52.	22-76264	GUANGA, KHRISTINE MAE, Capindo	4	7	21.00	21.00	1.32
53.	21-37895	HORNIDO, DAISY MAE, Mamelic	4	6	18.00	18.00	1.58
54.	23-85320	HUGOS, Jasmine Kate, Jondonero	3	8	24.00	24.00	1.53
55.	23-23217	IGNACIO, Resha Raven, Malasador	3	8	24.00	24.00	1.69
56.	23-18462	INFORTUNA, Roxanne Faye, Pungyan	3	8	24.00	24.00	1.69
57.	23-31830	KARNAIN, Hamdan, Denga	3	8	24.00	24.00	1.69
58.	22-61096	LACUMBO, JEE MARTH, Falsan	4	7	21.00	21.00	1.46
59.	22-15083	LAYSON, KEESHA TATE, Laid	4	8	24.00	24.00	1.28
60.	22-48930	LEDAMA, FLORENCE, Martinez	4	8	24.00	24.00	1.53
61.	22-36990	LIBRE, ELLA, Talha	4	7	21.00	21.00	1.43
62.	23-11084	LUMOGDANG, Ana Piera, Delos Santos	3	8	24.00	24.00	1.59
63.	23-82763	MADJILON, Audrie Abdelbari, Haron	3	8	24.00	24.00	1.56
64.	22-69704	MAGDAYAO, EDEN ROSE, Dela Peña	4	7	21.00	21.00	1.43
65.	22-70599	MAGDUGO, SAMEIA KARL, Gagui	4	7	21.00	21.00	1.25
66.	23-78708	MAGUATE, John Mckinley, Zambales	3	8	24.00	24.00	1.72
67.	22-00511	MANUEL, CHRISLEIGH MAREE, Baleña	4	7	21.00	21.00	1.57
68.	22-81267	NASTOR, JEIAN ASHLEY, Gevero	4	7	21.00	21.00	1.61
69.	22-28777	NELLAS, JESSIE MAY, Agang	4	7	21.00	21.00	1.36
70.	23-28952	NIMER, Carl James, Abrio	3	6	18.00	18.00	1.67
71.	23-67583	OBREQUE, Diane, Jangalay	3	8	24.00	24.00	1.75
72.	22-10144	OLEGARIO, KYLE ANDREI, Soguilon	4	7	21.00	21.00	1.61
73.	22-47588	OLIVEROS, CHRISTIAN JAY, Miravalles	4	7	21.00	21.00	1.29
74.	22-59980	OSMA, NONITO JR., Obrador	4	8	24.00	24.00	1.69
75.	22-20920	PAJARILLO, KYLA MARIE, Soriano	4	7	21.00	21.00	1.57
76.	23-44674	PALMES, Alexi Marguerite, Carcillar	3	8	24.00	24.00	1.69
77.	22-27656	PANDULO, ALEAHNOR, Dandua	4	7	21.00	21.00	1.61
78.	23-89598	PARAON, Asclater May, Junsay	3	8	24.00	24.00	1.75
79.	22-91096	PAREN, KASSANDRA CHRISTINE, Policarpio	4	7	21.00	21.00	1.57
80.	22-99453	PEDRAJAS, JHONEL, JR., Jr. Cantoy	4	7	21.00	21.00	1.57
81.	22-36307	PERALTA, BONAFAYE JOY, Bueno	4	7	21.00	21.00	1.36
82.	22-50753	PONTERES, YZEITLE SHANE, Piamonte	4	7	21.00	21.00	1.39
83.	23-66078	POTUTAN, Rona Grace, Quiao	3	6	18.00	18.00	1.75
84.	22-20964	RECES, IRISH JEAN, Duhaylongsod	4	7	21.00	21.00	1.36
85.	23-79696	SALI, Rickie Haze, Tanaid	3	8	24.00	24.00	1.69
86.	22-42957	SAN FRANCISCO, ALFREDO, JR., Descallar	4	7	21.00	21.00	1.46
87.	22-49588	SARIOL, JELLY, Comel	4	7	21.00	21.00	1.39
88.	22-46124	SATURNO, KC, Mendegoria	4	7	21.00	21.00	1.75
89.	22-34654	SINGGO, JAMELLANO, Tiongco	4	7	21.00	21.00	1.46
90.	23-95933	SOLAIMAN, Farhana Gem, Calunsing	3	8	24.00	24.00	1.66
91.	22-18771	SOLIANO, XYLEM YRRESH, Espesor	4	8	24.00	24.00	1.47
92.	23-28076	SOLOMON, Carl Diedrick, Bayon-on	3	8	24.00	24.00	1.75
93.	22-00166	SUAREZ, ALTEA JOY, Tanilon	4	7	21.00	21.00	1.39
94.	23-08362	TABUGOC, Leah Mae, Rebiora	3	8	24.00	24.00	1.69
95.	23-42824	TACADAO, Brainer John, Villar	3	8	24.00	24.00	1.75
96.	22-61980	TALA, PSALM RUVI, Benito	4	7	21.00	21.00	1.64
97.	22-04417	TEJADA, JEAHAN, Lidasan	4	7	21.00	21.00	1.21
98.	22-77464	TENERIFE, Abegail, Tino	4	7	21.00	21.00	1.64
99.	22-04127	TINGAL, Christna,	4	6	18.00	18.00	1.46
100.	23-81550	UTTO, Sofia Trisha, Davao	3	8	24.00	24.00	1.75

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ACADEMIC YEAR AND TERM : 2025-2026 1ST SEMESTER — USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
101.	22-15160	VALDEZ, GWYNETH NICOLE, Londres	4	7	21.00	21.00	1.43
102.	22-82811	VIDO, ANGELENE, Toledo	4	7	21.00	21.00	1.29
103.	22-79033	VILLASIS, KHENN LOYD, Benitez	3	6	18.00	18.00	1.71
104.	22-08486	YRAY, YZEL GYLE, Samon	4	7	21.00	21.00	1.32

Total Number in College : 104

For the 2nd semester, 2025-2026 there were 69 academic scholars from BSMA program excluding the 4th year students who underwent Internship proving the effectiveness of teaching strategies.

Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, North Cotabato

List of Academic Scholars

2025-2026 2ND SEMESTER
USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
1.	23-97557	ABALOS, Ellain Joy, Florida	3	7	21.00	21.00	1.75
2.	23-93264	ABELLAR, Jovannah Nathalie, Mancera	3	7	21.00	21.00	1.36
3.	23-86987	ADTUGAN, Rohana, Edza	3	7	21.00	21.00	1.64
4.	23-18092	ANUNCIADO, Cokie Mae, Rusiana	3	7	21.00	21.00	1.61
5.	23-89248	BADUEL, John Kenneth, Dupa	3	7	21.00	21.00	1.25
6.	23-73508	BAHINTING, Rhea Jean, Cordova	3	7	21.00	21.00	1.25
7.	23-21899	BAIR, Marionne Lea, Molleno	3	7	21.00	21.00	1.14
8.	22-04126	BAIR, Ted Gabriel, Molleno	3	7	21.00	21.00	1.07
9.	23-45714	BANLASAN, Joycee Ann, L	3	7	21.00	21.00	1.39
10.	23-50307	BANTOLO, Czarlaine Franchette, Agting	3	7	21.00	21.00	1.75
11.	24-63520	BARUA, Aleah, Sarip	2	9	26.00	26.00	1.68
12.	23-07193	BAYOT, Jmearnel Amor, Alvarez	3	7	21.00	21.00	1.36
13.	23-73901	BAYRON, Christine Joy, Padillo	3	7	21.00	21.00	1.39
14.	23-09729	BELARMINO, Jocell, Tagapia	3	7	21.00	21.00	1.39
15.	23-53835	BOHOS, Evan Rex, Ellan	3	7	21.00	21.00	1.61
16.	23-93912	BOSI, Aya Blessa Cher, Alave	3	7	21.00	21.00	1.25
17.	23-03250	BUDIONGAN, Abigail, Bautista	3	7	21.00	21.00	1.54
18.	23-53704	BURGOS, Recia Catherine, Ballenas	3	7	21.00	21.00	1.43
19.	23-08738	CALMA, Sophia Nicole, Magbanua	3	7	21.00	21.00	1.54
20.	23-07880	CANILLADA, Prietz Anne Meanilah, Migue	3	7	21.00	21.00	1.46
21.	23-11133	CASTRO, Mark Anthony, Lamaclamac	3	7	21.00	21.00	1.54
22.	23-37064	CENTINO, Angelica Rose, Baluyot	3	7	21.00	21.00	1.36
23.	23-00416	DALAWIS, Jovelyn, Lacia	3	7	21.00	21.00	1.50
24.	23-68727	DAQUIPIL, Phoebe Kate, Gemota	3	7	21.00	21.00	1.43
25.	23-96902	DAYAG, Nicole Ayenne, Collado	3	7	21.00	21.00	1.43
26.	23-20652	DAYAO, Catherine Bernadette, Ondoy	3	7	21.00	21.00	1.29
27.	23-56572	DINOPOL, Bea Bianca, Abecia	3	7	21.00	21.00	1.46
28.	23-05900	DONATO, Vanessa Mae, Escoto	3	7	21.00	21.00	1.54
29.	24-84258	DUREMDES, Charisse Mae, Formento	2	9	26.00	26.00	1.68
30.	23-03661	ESCOPALAO, Danessa Rose, Tingson	3	7	21.00	21.00	1.32
31.	23-72635	FAILANO, Gian Carlo, Barretto	3	7	21.00	21.00	1.36
32.	23-65789	FRANCISCO, Juliana Caezar, Mangod	3	7	21.00	21.00	1.36
33.	23-20919	FUENTES, Rene, Jr. Alponga	3	7	21.00	21.00	1.50
34.	23-11091	GALLIBOT, Kinny Rose, Blasquez	3	7	21.00	21.00	1.29
35.	23-93518	GANOY, Nicole Jamyrahdeth, Madalilday	3	7	21.00	21.00	1.61
36.	23-81324	GAYRAMARA, Sheenah, Dulloso	3	7	21.00	21.00	1.71
37.	23-62831	GOJO CRUZ, Vyl, Paculanan	3	7	21.00	21.00	1.54
38.	23-28576	GONZALES, Kyla Angela, Pascual	3	6	18.00	18.00	1.75
39.	23-85320	HUGOS, Jasmine Kate, Jondonero	3	7	21.00	21.00	1.21
40.	23-23217	IGNACIO, Resha Raven, Malasador	3	7	21.00	21.00	1.46
41.	23-18462	INFORTUNA, Roxanne Faye, Pungyan	3	7	21.00	21.00	1.39
42.	23-18380	JENOTAN, Kent, Angulo	3	7	21.00	21.00	1.57
43.	20-30120	JIMENEZ, Shernie, Golez	4	8	24.00	24.00	1.63
44.	23-31830	KARNAIN, Hamdan, Denga	3	7	21.00	21.00	1.39
45.	24-49190	LIMBAGA, Ritchel, Lausa	2	9	26.00	26.00	1.71

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ACADEMIC YEAR AND TERM : 2025-2026 2ND SEMESTER USM - Main

#	StudentNo	Student Name	Year Level	Subjects Enrolled	Units Enrolled	Units Earned	General Weighted Average
CBDEM	College of Business, Development Economics and Manageme						
	Bachelor of Science in Management Accounting						
46.	23-54170	LOQUERE, Krystal Mae, Deñega	3	7	21.00	21.00	1.57
47.	23-11084	LUMOGDANG, Ana Piera, Delos Santos	3	7	21.00	21.00	1.46
48.	23-82763	MADJILON, Audrie Abdelbari, Haron	3	7	21.00	21.00	1.32
49.	23-78708	MAGUATE, John Mckinley, Zambales	3	7	21.00	21.00	1.43
50.	23-69177	MANA-AY, Elan Chin, Urboda	3	7	21.00	21.00	1.71
51.	23-28952	NIMER, Carl James, Abrio	3	7	21.00	21.00	1.61
52.	23-67583	OBREQUE, Diane, Jangalay	3	7	21.00	21.00	1.43
53.	23-89724	PAGOTAISIDRO, Limuel, Abellera	3	7	21.00	21.00	1.54
54.	23-44674	PALMES, Alexi Marguerite, Carcillar	3	7	21.00	21.00	1.54
55.	23-89598	PARAON, Asciater May, Junsay	3	7	21.00	21.00	1.32
56.	23-66078	POTUTAN, Rona Grace, Quiao	3	7	21.00	21.00	1.71
57.	23-63556	ROLLON, Lawrence, Navarro	3	7	21.00	21.00	1.68
58.	23-52035	SABAY, Nherone Bryle, Caponpon	3	7	21.00	21.00	1.75
59.	23-79696	SALI, Rickie Haze, Tanaid	3	7	21.00	21.00	1.68
60.	23-51168	SANTOS, Eden Grace, Mostoles	3	7	21.00	21.00	1.68
61.	23-95933	SOLAIMAN, Farhana Gem, Calunsing	3	7	21.00	21.00	1.32
62.	23-28076	SOLOMON, Carl Cledrick, Bayon-on	3	7	21.00	21.00	1.57
63.	23-08362	TABUGOC, Leah Mae, Reblora	3	7	21.00	21.00	1.50
64.	23-42824	TACADAO, Brainer John, Villar	3	7	21.00	21.00	1.54
65.	24-75992	TAMPIPI, Hazel, Angayan	2	9	26.00	26.00	1.74
66.	23-69745	TAÑO, Jenny, Doyola	3	7	21.00	21.00	1.61
67.	23-50081	TASIC, Izzy Shane, Mosquera	3	7	21.00	21.00	1.57
68.	23-81550	UTTO, Sofia Trisha, Davao	3	7	21.00	21.00	1.36
69.	22-79033	VILLASIS, KHENN LOYD, Benitez	3	6	18.00	18.00	1.29

Total Number in College : 69

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The university holds annual **Gawad Parangal** for students and student organizations.

BS Management Accounting students were awarded with the Most Outstanding Research Project – Social Science Category

Research Title: "Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs In Region XII, Philippines (2022-2024)"
Researchers: Paula Dominique R. Garmino and Jeannie Q. Rebuta
Adviser: Dr. Jay-R G. Vildac, CPA



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OSA Names Outstanding Students, Orgs at 27th Gawad Parangal

Home > Academe > OSA Names Outstanding Students, Orgs at 27th Gawad Parangal

Published by Loynei Frias Sumalinog at May 22, 2026

114 Share 0 Tweet 0 Pi

The Office of Student Affairs (OSA) of the University of Southern Mindanao (USM) recognized outstanding students and organizations in different categories during the 27th Gawad Parangal at the University Auditorium, on May 21, 2026.

Hon. Rochella Marie Taray, the Vice Governor of the Province of Cotabato, served as the guest of honor and speaker. Ms. Mary Adeline Sagayno, the student regent of USM, represented Hon. Taray. In her message, she encouraged the students to be optimistic and never quit.

"Many successful people are not simply gifted; they just refuse to quit," she underscored.

She also talked about the importance of being kind and human.

"Our value is not only measured by the awards we receive but by the kindness of a person you become. People may forget our titles and achievements, but they will always remember how you treated others and how you made a difference," she highlighted.

"Sometimes, growth happens quietly, and the strongest leaders are formed during the hardest moments," she spoke.

Awards received by the BSMA students for the last 3 years during the Gawad Parangal.

27th Gawad Parangal – Year 2026

MOST OUTSTANDING RESEARCH PROJECT – SOCIAL SCIENCE CATEGORY
"Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs In Region XII, Philippines (2022-2024)"
Researcher: Paula Dominique R. Garmino (4BSMA) and Jeannie Q. Rebuta (4BSMA)
Adviser: Dr. Jay-R G. Vildac, CPA

26th Gawad Parangal – Year 2025

MOST OUTSTANDING ACADEMIC ORGANIZATION
Junior Philippine Institute of Accountants USM CHAPTER

MOST OUTSTANDING JOURNALIST
Sittie Sailah B. Patak (4BSMA)

25th Gawad Parangal – Year 2024

EXCELLENCE IN COMMUNITY SERVICE AWARD AND EXCELLENCE IN RESOURCE MANAGEMENT
Junior Philippine Institute of Accountants (JPIA).

MOST OUTSTANDING LEGISLATOR
Luvim Jane A. Sedon (4BSMA)

OUTSTANDING LSG BOARD
College of Business, Development, Economics, and Management.

The University conducts annual In-House Review for student researchers.





BS Management Accounting Students present their research at the 11th USM Student In-House Review. The CBDEM Student In-House Review is an annual contest where students can present their thesis research.

The College of Business, Development Economics and Management conducts an annual Student In-house Review.





Results of the 11th CBDEM Student In-house Review

Best paper – BS Accountancy Students

Digital Innovation in Student Housing Management

1st Runner Up – BS Management Accounting Students

Financial Position and Cash Flow Indicators' Relationship with the SGLG Awards: Evidence from LGUs In Region XII, Philippines (2022-2024)

2nd Runner Up – BS Management Accounting Students

Determinants of Financial Health on Publicly Listed Companies in the Philippines

☐ **Present evidences that graduates of the program are employable.**

In the **3rd Quarterly Narrative Report** for the **University of Southern Mindanao (USM) Tracer Research Project**, the employability of **Bachelor of Science in Management Accounting (BSMA)** graduates was tracked as part of an institutional effort to evaluate alumni career outcomes, employer perspectives, and curriculum responsiveness Initial survey results indicate an overall relative USM employment rate of 83.29%. **Relative Employment Rate for BSMA is 100.00%** which means all surveyed BSMA graduates who responded to the tracer survey were gainfully employed Additionally, the document details administrative updates, financial expenditure summaries, and comprehensive statistical breakdowns categorized by both college units and specific academic programs.

Meanwhile, the employability of Bachelor of Science in Management Accounting (BSMA) **graduates in 2022** of the University of Southern Mindanao is highly favorable, as reflected in the Tracer Study of Batch 2022 Graduates of USM. Of the 69 BSMA graduates, 65 responded to the survey, representing a high response rate of 94.20%. Among these respondents, 63 were employed, resulting in a **relative employment rate of 96.92%,** which exceeds the 90% threshold used by the study to classify programs with high employment rates. This result demonstrates the strong employability of BSMA graduates and indicates that the program remains relevant to employment opportunities in the labor market.

Click link to read full 3rd Quarterly Narrative Report for the University of Southern Mindanao (USM) tracer research project: https://drive.google.com/file/d/1lXN-GNNY1whFZTZ4WC6jMETeTDO5lpf3/view?usp=sharing

Click link to read full tracer study of batch 2022 graduates of USM: https://drive.google.com/file/d/1iftcpA0lHi3JLH9i1itgh9-qHoLcwnQC/view?usp=sharing

Click link to read full report of survey on employer feedback: shttps://drive.google.com/file/d/166LbL4XrkGCeLEHwav492BHMc8V5lE7h/view?usp=sharing

4. BEST PRACTICES

☐ **Cite as many best practices as you can on Parameter F (Administrative Support for Effective Instruction)**

In the BS Management Accounting (BSMA) program at the University of Southern Mindanao (USM), several institutional best practices demonstrate strong Administrative Support for Effective Instruction (Parameter F), backed by the USM Code (2024 Edition), the USM Revised Faculty Manual (2024 Edition), and ISO Quality Management System (QMS) procedures:

1. ISO-Certified Classroom Observation & Supervisory System
   - Structured Observation Protocols (USM-EDU-002 & USM-EDU-016)

     Teaching delivery is directly monitored through scheduled classroom visits conducted once per semester for regular/permanent faculty and twice per semester for Contract of Service (COS) / temporary faculty.

   - Immediate Post-Observation Feedback

     Every observation is followed by a post-observation conference between the academic supervisor and the faculty member to review teaching effectiveness and recommend specific instructional enhancements.

2. Multi-Perspective Performance & Talent Advancement Frameworks
   - Multi-Point Evaluation System

     Faculty teaching competence is systematically evaluated every semester across multiple evaluative perspectives, including Supervisory Evaluation of Faculty (SEF), Student Evaluation of Teaching (SET), self/peer assessments.

   - DYCAS & PROFESS Merit Matrix: Evaluation ratings, Individual Performance Commitment and Review (IPCR) scores, and L&D entries feed into the Dynamic Candidates Assessment System (DYCAS) 9-box

potential-performance matrix and the PROFESS System to drive merit promotion, rank reclassification, and talent placement.

3. Institutionalized Faculty Capability Building (Linang Tao LDMS)
   - Guaranteed Annual Development Interventions

     Operating under the Linang Tao Learning and Development Management System (LDMS), university policy guarantees that every faculty member receives at least one L&D intervention per year.

4. Intellectual Property & Mass Production Support for Faculty IMs
   - Systematic Development Workflow (USM-EDU-006)

     Faculty are guided by a standardized 6-step process to author, review, refine, approve, and archive custom instructional materials (modules, manuals, workbooks, and software simulations).
   - IPTTBDO & UMPC Infrastructure

     The Intellectual Property, Technology Transfer and Business Development Office (IPTTBDO) directly assists faculty in copyrighting custom instructional modules, while the USM Multimedia Production Center (UMPC) handles mass printing and distribution [127–128, 133].

5. CSC-Approved Rewards and Recognition (GAWAD USM / PRAISE)
   - Performance-Based Merit Awards

     Operating under Civil Service Commission (CSC) PRAISE guidelines, the Gawad Uliran sa Serbisyong Mahusay (GAWAD USM) program allocates at least 5% of the HRD Fund to confer monetary incentives, step increments, plaques, and awards (e.g., Ulirang Mapaglikha, Outstanding Instructor/Professor) for outstanding teaching ratings, research publications, and copyrighted instructional materials.