ACCOUNTANCY

AREA III

CURRICULUM AND INSTRUCTION

PARAMETERS

A. Curriculum and Program of Studies

B. Instructional Processes, Methodologies and Learning Enhancement Opportunities

C. Assessment of Academic Performance

D. Management of Learning

E. Graduation Requirements

F. Administrative Support for Effective Instruction

Program : BS MANAGEMENT ACCOUNTANCY

Level : LEVEL 1

SUC : UNIVERSITY OF SOUTHERN MINDANAO

Campus : MAIN CAMPUS - KABACAN, COTABATO

Date of Actual Survey : OCTOBER 26-30, 2026

AREA III: CURRICULUM AND INSTRUCTION

Curriculum and instruction occupy center stage in any educational program. These seek to research, develop, and implement curriculum changes that enhance student achievement within and outside of institutions. How students learn and the best ways to educate deserve much consideration.

The quality of these two allied areas determine primarily the prestige and strength of the Institution. Areas of concern are on six parameters. These are encompassing which are: a) curriculum and program of studies; b) instructional process, methodologies and learning opportunities; c) assessment of academic performance; d) classroom management; e) graduation requirements; and f) administrative support for effective instruction.

A. Curriculum and Program of Studies

The Curriculum must have content and design that will enable the students to achieve intended learning outcomes. It should work towards the attainment of the mission of the Institution, and the attainment of the course objectives. It should include recent developments in teaching and learning techniques, and other attributes necessary for employment, such as teamwork, communication, leadership skills, etc.

B. Instructional Processes, Methodologies and Learning Opportunities

The instructional process should provide learning opportunities for the students. It should also make use of different strategies, methodologies and techniques. Learning opportunities could be in the following areas: 1) teaching and learning; 2) professional development; and 3) collaboration.

C. Assessment of Academic Performance

Assessment is an integral part of a curricular program for purposes of continuous improvement. It is used to demonstrate how well the program carries out the mission of the Institution. The methods used for assessment should demonstrate reliable relationships between the educational experiences (curriculum) and the expected /outcomes. Assessment may be done before, during, and after the implementation of the curricular program.

D. Management of Learning

The rules and practices relating to classroom management should be conducive to effective instruction and should be carefully observed. Measures should be taken to ensure punctual attendance of faculty members in their scheduled classes. The rule on absences should follow the institution's policy. Records of these absences should be kept.

E. Graduation Requirements

Requirements for graduation are made clear and well-known to the students. Research, practicum, on-the-job training and other activities prescribed in the curriculum as requirements for graduation should be strictly implemented to further improve quality of graduates.

F. Administrative Support for Effective Instruction

Quality instruction should be sustained by providing the required instructional materials like syllabi, assessment instruments, etc., to make teaching leaning meaningful and fruitful. To ensure effective instruction, it is necessary that students and faculty are punctual in their respective classes. Likewise, this is sustained through utilization of updated/enhanced instructional materials like syllabi, examination questions and departmental examinations; provisions for substitutions and special arrangements for absences or leaves of faculty members; and supervisory visits to monitor academic activities.

It is also desirable that researches on correlational studies between faculty performance and student achievements be undertaken.

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

1. Grading system;
2. CHED policies and standards;
3. Copies of instructional materials actually used;
4. Course curriculum;
5. Course syllabi;
6. Records of faculty performance evaluation done by students, peers, superiors, etc.;
7. Records of class observations together with the evaluation criteria used;
8. Records of conducted remedial, special or make-up classes;
9. Samples of old course syllabi used in the last three (3) years;
10. Samples of student projects and term papers in the current school year;
11. Samples of teacher-made tests in the current school year;
12. System of accrediting, validating, substituting and determining equivalent courses/subjects taken in other institutions; and
13. System to ensure quality in the formulation, monitoring and review of the curriculum.

AREA III: CURRICULUM AND INSTRUCTION

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

Indicators	Item Rating (IR)	System – Implementation – Outcome Mean (SIOM)	Parameter Mean (PM)
PARAMETER A: CURRICULUM AND PROGRAM OF STUDIES			
SYSTEM – INPUTS AND PROCESSES			
S.1. The curriculum provides for the development of the following professional competencies:	5		
S.1.1. acquisition of knowledge of theories based on the field of specialization/discipline;	5		
S.1.2. application of the theories to real problems in the field; and	5		
S.1.3. demonstration of skills in applying different strategies in actual work setting.	5		
S.2. There is a system of validation of subjects taken from other schools.	5		
S.3. The curriculum reflects the local, regional and national development goals as well as the institution's vision and mission.	5	5	

Indicators	IR	SIOM	PM
IMPLEMENTATION			
I.1. The College/Academic Unit implements the curriculum/program of study in consonance with CMO No.3 s. 2007 as follows:	5		
I.1.1. General Education - 51 units	5		
I.1.2. Business Education - 46 units	5		
I.1.3. IT Education - 9 units	5		
I.1.4. Accounting & Finance - 6 units	5		
I.1.5. Physical Education/NSTP - 14 units	5		
I.2. The subjects are logically sequenced and prerequisites are identified.	5		
I.3. The curricular content is responsive to the needs of the country and recent developments in the profession.	5		
I.4. The curricular content covers the extent of the professional and technical preparation required of its graduates.	5		
I.5. The curriculum integrates values, reflective of national customs, culture and traditions in cases where applicable.	5		
I.6. Opportunities for participation in hands-on activities such as immersion/practical training and field study are maintained in the curriculum.	5		
I.7. The following activities are undertaken to ensure quality in the process of curriculum development;	4.9		
I.7.1. participative planning and designing of the curriculum by the following stakeholders:	4.6		
I.7.1.1. administration ;	5		
I.7.1.2. faculty;	5		
I.7.1.3. students;	5		

Indicators	IR	SIOM	PM
I.7.1.4. alumni; 5			
I.7.1.5. representatives from the industry/sector; and 5			
I.7.1.6. others (please specify)_____.			
I.7.2. periodic review, assessment, and updating of the curriculum by the Academic Council; 5			
I.7.3. confirmation of the curriculum by the BOR/BOT; and 5			
I.7.4. others (please specify)Confirmation by CHED 5			
I.8. The program of study allows the accommodation of students with special needs and assists them to finish the degree.	4	4.99	

OUTCOME/S			
O.1. The curriculum is responsive and relevant to the demands of the times.	5		
O.2. There is a passing average performance in the Board Examination for Certified Public Accountants.	-	-	5
			4.99

PARAMETER B: INSTRUCTIONAL PROCESS, METHODOLOGIES AND LEARNING OPPORTUNITIES			
SYSTEM – INPUTS AND PROCESSES			
Syllabus and Instructional Materials			
S.1. There is an institutional outcomes-based standard format in the preparation of the course syllabi.	5		
S.2. The syllabus includes a list of suggested readings and references of print and electronic resources within the last ten (10) years.	4		
S.3. Copies of all course syllabi during the term are available at the Dean's office or in any other appropriate repository.	5		

Indicators	IR	SIOM	PM
S.4. Copies of all course syllabi in the previous semesters are filed for reference purposes.	5		
S.5. There is a provision for remedial measures to strengthen the basic skills in Mathematics and English, and other "tool" subjects.	5		
S.6. There is a mechanism to facilitate the teaching-learning process.	5	4.83	

IMPLEMENTATION			
I.1. The Dean or official concerned approves the updated syllabus for each subject.	5		
I.2. The faculty prepares syllabi with comprehensive contents.	4		
I.3. The faculty revise and enhance their syllabi preferably every two years and as needed.	3		
I.4. The faculty provides a copy of the syllabus to each student.	4		
I.5. Teaching strategies stimulate the development of the students' higher-order thinking skills (HOTS) such as critical thinking, analytical thinking, creative thinking and problem-solving.	3		
Teaching Strategies			
I.6. Classroom instruction is enriched through the use of the following strategies:	4		
I.6.1. symposia, seminars, workshops, professional lectures;	4		
I.6.2. educational tours/learning visits/other co-curricular activities;	4		
I.6.3. peer teaching/cooperative learning; and	4		
I.6.4. computer-assisted instruction (CAI) and computer-assisted learning (CAL).	4		

Indicators	IR	SIOM	PM
I.7. At least three (3) of the following course requirements are used and to be rated accordingly:	5		
I.7.1. group/individual projects;	5		
I.7.2. group/individual reports;	5		
I.7.3. group/individual term papers;	5		
I.7.4. performance activities;	5		
I.7.5. learning modules;			
I.7.6. learning contract;			
I.7.7. portfolio;			
I.7.8. research study; and	5		
I.7.9. others (please specify)_____.			
I.8. Instruction is enriched through the use of, at least, 10 of the following techniques/strategies:	4.58		
I.8.1. film showing;	4		
I.8.2. projects;	5		
I.8.3. group dynamics;	5		
I.8.4. case study;	4		
I.8.5. workshops;			
I.8.6. simulations;	4		
I.8.7. dimensional question approach;			
I.8.8. brainstorming;	5		
I.8.9. buzz sessions;	4		

Indicators		IR	SIOM	PM
I.8.10. informal creative groups;	5			
I.8.11. interactive learning;				
I.8.12. team teaching;				
I.8.13. micro teaching;				
I.8.14. macro teaching;	5			
I.8.15. tandem teaching;				
I.8.16. peer teaching;				
I.8.17. multi-media/courseware/ teachware;				
I.8.18. experiments;				
I.8.19. problem-solving;	5			
I.8.20. type study methods;				
I.8.21. reporting;	5			
I.8.22. panel discussion; and				
I.8.23. others (please specify) Class quiz bowl .	4			
I.9. Instructional strategies provide for students' individual needs and multiple intelligences.		5		
I.10. Instruction is enhanced through the following:		4.43		
I.10.1. submission of approved and updated syllabus for every subject/course	5			
I.10.2. regular classroom observation/supervision;	5			
I.10.3. regular faculty meetings with the Dean/Academic Head/ Department Chair;	5			

Indicators	IR	SIOM	PM
I.10.4. regular faculty performance evaluation; 5			
I.10.5. attendance/participation of faculty in in-service training; 4			
I.10.6. conduct of experimental classes; and 3			
I.10.7. adoption of alternative instructional delivery modes such as modular instruction, e-learning and on-line study, etc. 5			
I.11. Instructional materials (IMs) are reviewed and recommended by a duly created Instructional Materials Committee (IMC).	4		
I.12. Varied, multi-sensory materials and computer programs are utilized.	4		
I.13. The College/Academic Unit maintains consortia and linkages with other learning institutions for academic exchange of instructional materials.	4		
I.14. The faculty are encouraged to produce their own instructional materials such as modules, software, visual aids, manuals and textbooks.	4	4.14	

OUTCOME/S			
O.1. Course syllabi are updated and approved by concerned authorities.	5		
O.2. Varied teaching strategies are efficiently and effectively used.	5		
O.3. Instructional materials produced by the faculty are copyrighted/ patented.	3	4.33	

Indicators	IR	SIOM	PM
PARAMETER C: ASSESSMENT OF ACADEMIC PERFORMANCE			
SYSTEM – INPUTS AND PROCESSES			
S.1. The program of studies has a system of evaluating student performance through a combination of the following:	5		
S.1.1. formative tests such as quizzes, units tests;	5		
S.1.2. summative tests such as mid-term and final examinations;	5		
S.1.3. project and term papers;	5		
S.1.4. practicum and performance tests; and	5		
S.1.5. other course requirements.	5		
S.2. The summative tests have the following descriptions:	5		
S.2.1. comprehensive enough to test the different levels of cognitive skills and knowledge of content; and	5	5	
S.2.2. based on a well-designed Table of Specifications (TOS).	5		

IMPLEMENTATION			
I.1. Varied evaluation measures are used, such as:	5		
I.1.1. portfolio;	5		
I.1.2. rubric assessment;	5		
I.1.3. skills demonstration;	5		
I.1.4. paper and pencil tests;	5		
I.1.5. oral examinations;	5		
I.1.6. group/individual reports;	5		
I.1.7. group/individual study/projects; and	5		

Indicators		IR	SIOM	PM
I.1.8. others (please specify)_____.	5			
I.2. Evaluation tools/instruments are reviewed and revised periodically.	4			
I.3. The faculty are trained how to assess student performance properly.	5			
I.4. The College/Academic Unit encourages and supports assessment for multiple intelligences.	4			
I.5. Course and test requirements are returned to the students after results are checked, recorded and analyzed.	5			
I.6. The system of student evaluation and grading is defined, understood, and disseminated to the:	4.75			
I.6.1. students;	5			
I.6.2. faculty;	5		4.63	
I.6.3. academic administrators; and	5			
I.6.4. parents/guardians.	4			

OUTCOME/S				
O.1. The students' academic performance is commendable.	5			
O.2. Retention rate of students is on the average.	5		5	

PARAMETER D: MANAGEMENT OF LEARNING				
SYSTEM – INPUTS AND PROCESSES				
S.1. There are policies on management of learning which include the following:	5			

Indicators		IR	SIOM	PIM
S.1.1. students' attendance in class and other academic activities;	5			
S.1.2. schedule of classes ;	5			
S.1.3. students' discipline; and	5		5	
S.1.4. maintenance of cleanliness and orderliness.	5			

IMPLEMENTATION				
I.1. The policies on management of learning are enforced.		5		
I.2. Student activities are well-planned and implemented.		5		
I.3. Assignments are designed to reinforce teaching which result to students maximum learning.		5		
I.4. The maximum class size of 50 for undergraduate courses is enforced.		4		
I.5. Classroom discipline is maintained in accordance with democratic practices.		5		
I.6. The class officers and assigned students assist in maintaining cleanliness of classroom, laboratories, corridors and the school campus.		5		
I.7. Independent work and performance are encouraged and monitored in the following:		4.75		
I.7.1. case studies/projects/reports;	4			
I.7.2. accounting practices;	5			
I.7.3. thesis;	5			
I.7.4. on the job-training; and	5			
I.7.5. others (please specify)_____.				

Indicators	IR	SIOM	PM
I.8. In classes using lecture and other similar methods of teaching, the number of students does not exceed 50.	4	4.72	

OUTCOME/S			
O.1. Learning is efficiently and effectively managed.	5	5	

PARAMETER E: GRADUATION REQUIREMENTS			
SYSTEM – INPUTS AND PROCESSES			
S.1. There is a policy on graduation requirements.	5	5	

IMPLEMENTATION			
I.1. The students are regularly informed of the academic requirements of their respective courses.	4		
I.2. The College/Academic Unit implements a system for student returnees and transferees to meet the residence and other graduation requirements.	5		
I.3. Graduating students conduct research and/or undergo practicum/OJT or other activities prescribed in their respective curricula.	5		
I.4. The College/Academic Unit assists the graduating students with academic deficiencies, disciplinary cases and other problems which hinder issuance of their clearances.	5		
I.5. Clearance from academic and financial accountabilities and responsibilities is required before graduation.	5	4.8	

Indicators	IR	SIOM	PM
OUTCOME/S			
O.1. At least 60% of the students enrolled in the program are able to graduate within the regular time frame.	5	5	
PARAMETER F: ADMINISTRATIVE SUPPORT FOR EFFECTIVE INSTRUCTION			
SYSTEM – INPUTS AND PROCESSES			
S.1. The institution has policies on:	4.67		
S.1.1. substitution or special arrangements whenever a faculty is on leave or absent; 4			
S.1.2. giving awards and/or recognition for faculty and students with outstanding achievements; and 5		4.67	
S.1.3. supervision, monitoring and evaluation of faculty performance. 5			
IMPLEMENTATION			
I.1. The institution implements rules on the attendance of the faculty in their respective classes	5		
I.2. Dialogues are regularly conducted between the administration and the:	4		
I.2.1. faculty; and 4			
I.2.2. students 4			
I.3. Quality instruction is assured through the following strategies:	4.13		
I.3.1. conducting seminars/workshops on syllabi making; 4			
I.3.2. holding workshops on test construction and the corresponding table of specifications; 4			
I.3.3. conducting competency assessment; 3			

Indicators	IR	SIOM	PM
I.3.4. conducting supervisory visit of classes and providing assistance, if necessary; 4			
I.3.5. holding of regular faculty meetings; 5			
I.3.6. requiring consultations between students and faculty; 4			
I.3.7. conducting studies on academic performance of students; and 5			
I.3.8. providing opportunities for the participation of the faculty in in-service training activities. 4			
I.4. Periodic faculty performance evaluation in teaching and in other functions is done by at least three of the following:	5		
I.4.1. the Dean/Academic Head/Department Chair; 5			
I.4.2. the students; 5			
I.4.3. the faculty member himself/herself; 5			
I.4.4. the peers; and 5			
I.4.5. others (please specify)_____.			
I.5. The results of the performance evaluation are used to improve the performance/competencies of the faculty.	4		
I.6. Students are given recognition for exemplary academic and non-academic performances.	5		
I.7. Outstanding achievement of students is recognized and encouraged through:	4.83		
I.7.1. inclusion in the honor roll, Dean's list, etc.; 5			
I.7.2. grant of tuition scholarships; 5			
I.7.3. award of honor medals and merit certificates; 5			
I.7.4. membership in honor societies/honor class/sections, etc.; 5			

Indicators		IR	SIOM	PM
I.7.5. grant of special privileges such as opportunities for leadership and others (excluding exemption from major exams on all professional business subjects); and	4			
I.7.6. grant of awards and recognition for outstanding academic accomplishments, e.g., Best Thesis, Student Researcher of the Year, etc.	5			
I.8. Indicators on performance of graduates are studied such as:		5		
I.8.1. analysis of performance of graduates in the CPA Licensure Examination;	N/A			
I.8.2. employability of graduates; and	5			
I.8.3. feedback from employers regarding performance of graduates.	5			

OUTCOME/S				
O.1. The faculty and students have commendable performance as a result of administrative support.		4		
O.2. The graduates of the program are employable.		5		
			4.5	
				4.5
			Area Mean:	

SUMMARY OF RATINGS

AREA III: CURRICULUM AND IINSTRUCTION

	Parameters	Numerical Rating	Descriptive Rating
A	CURRICULUM AND PROGRAM OF STUDIES	4.99	Very Satisfactory
B	INSTRUCTIONAL PROCESS, METHODOLOGIES AND LEARNING OPPORTUNITIES	4.43	Very Satisfactory
C	ASSESSMENT OF ACADEMIC PERFORMANCE	4.88	Very Satisfactory
D	MANAGEMENT OF LEARNING	4.91	Very Satisfactory
E	GRADUATION REQUIREMENTS	4.93	Very Satisfactory
F	ADMINISTRATIVE SUPPORT FOR EFFECTIVE INSTRUCTION	4.60	Very Satisfactory

Total: 28.74

Mean: 4.79 Very Satisfactory

LEAD ACCREDITOR/S: