



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

**CHED MEMORANDUM ORDER (CMO)**

No. 10  
Series 2007

SUBJECT : **IMPLEMENTING GUIDELINES FOR THE IDENTIFICATION, SUPPORT AND DEVELOPMENT OF CENTERS OF EXCELLENCE (COEs) AND CENTERS OF DEVELOPMENT (CODs) FOR BUSINESS AND MANAGEMENT**

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In accordance with the pertinent provisions of Republic Act (RA) No. 7722, otherwise known as the "Higher Education Act of 1994" and to expedite the utmost achievement of relevant, responsive and quality higher education in the country, the following implementing guidelines for the identification, support and/or development of Centers of Excellence and Centers of Development in Business and Management, are hereby adopted and promulgated by the Commission, thus:

**1. Policy**

It is the policy of the Commission to promote quality and excellence in higher education by identifying, supporting and/or developing Centers of Excellence and Centers of Development in Higher Education Institutions (HEIs). All qualified business and management programs of specialization are hereby recognized as program areas needed for nation building, national development, and the development of world-class scholarship.

**2. Centers of Excellence and Centers of Development**

Centers of Excellence (COEs) are colleges/departments within HEIs offering distinct business and management programs that have continuously exhibited an excellent ability to produce quality business and management professionals relevant to the needs of industry, to conduct research that contributes to the body of knowledge in the field, and to engage in extension service that contributes to national development.

Centers of Development (CODs) are colleges/departments within HEIs offering business and management programs that have the potential to become COEs in the future.

The areas covered are as follows:

- Accountancy
- Commerce, Business Administration or Management
- Customs Administration
- Entrepreneurship
- Hotel and Restaurant Management or Hospitality Management
- Office Administration or Office Management
- Tourism

Cognizant of the fact that HEIs that have been granted autonomous status are allowed by CHED to use their own nomenclature for their degree programs, HEIs may apply for designation as COE/COD in the above areas even if their programs are not so named. The ability to meet the specific criteria provided below will be the paramount concern rather than the nomenclature of the programs concerned.

### **3. Roles and Responsibilities of COEs and CODs**

Identified COEs and CODs in Business and Management shall have the following roles and responsibilities, namely:

#### **3.1 For Centers of Excellence**

- 3.1.1 Produce quality business and management professionals relevant to the needs of industry
  - 3.1.1.1 Work closely with partners in business and industry to develop curricula that will produce quality graduates equipped with the skills necessary to excel at and make an impact in their field.
  - 3.1.1.2 Institute and undertake faculty-development programs that can strategically and systematically provide the institution with a high quality team of faculty and administrators to deliver its academic programs.
  - 3.1.1.3 Put up the resource infrastructure necessary to support the delivery of its academic programs, including library resources, I.T. resources, and physical plant.
  - 3.1.1.4 Institute a feedback mechanism that can provide administration with the information necessary for timely improvement of curricula, programs and/or faculty instruction, as needed.
  - 3.1.1.5 Develop high-quality and practitioner-oriented graduate programs in relevant fields or areas of specialization.
- 3.1.2 Conduct research that contributes to the body of knowledge in the field
  - 3.1.2.1 Undertake basic and applied research activities on emerging trends and best practices in the field
  - 3.1.2.2 Develop courseware such as syllabi, instructional materials and case studies that can support the delivery of educational programs
  - 3.1.2.3 Sustain and enhance the research capabilities of both institution and individuals within the institution by developing research-oriented graduate programs and faculty development programs and putting in place the system and structures necessary to provide sustained support to faculty research efforts.
- 3.1.3 Undertake extension service that can contribute to national development

- 3.1.3.1 Serve as a point of contact and/or resource hub for business and industry, bringing together academics and practitioners to identify, study, and propagate best practices in the field
  - 3.1.3.2 Act as a role model and leader in developing new curricula and trying out innovative new approaches to learning and program delivery, proactively seeking to share its experiences with other HEIs in the field and helping them to develop their own programs and course offerings.
  - 3.1.3.3 Build up a network of linkages, collaborations, partnerships and consortia that can support its educational efforts, with industry groupings and professional associations, and with other HEIs, at the local, national, regional, and international levels.
- 3.1.4 Undertake any other activities necessary to develop quality education in business and management, not just within its own institution but among other HEIs in the field, either individually or in partnership with other academic institutions, professional associations, or industry groupings.

## 3.2 For Centers of Development

- 3.2.1 Establish linkages with COEs and other CODs in the same discipline and to undertake any and all activities necessary to further improve their capability to deliver quality business and management programs and to undertake research activities in the field, with a view to itself eventually becoming a COE.

## 4. Selection Process

The Commission shall identify COEs and CODs upon the recommendation of the Technical Panel for Business and Management Education (TPBME). As defined by CMO No. 20, series of 2004 entitled “Revised Policies and Standards on the Centers of Excellence Project”, the selection process of COEs/CODs is as follows:

### a. Application Phase

Application letter from the HEI is forwarded to the Office of the Director IV, OPS, copy furnished the CHED Regional Director, together with the accomplished BME-COE forms (downloadable at [www.ched.gov.ph](http://www.ched.gov.ph)), and all necessary supporting documents. The HEI need not specify whether it is applying to be COE or COD. Such designation will be determined by the Panel based on the total score attained by the HEI in the evaluation process, in accordance with the criteria set forth below. Applications for designation as COE/COD may be submitted at any time, and will be processed on an ongoing basis. All approved designations will take effect June 1<sup>st</sup> of the *following* year. Thus, any HEI that wishes to be designated COE/COD for any academic year must have submitted a complete set of application papers by December 31<sup>st</sup> of the preceding year.

For School Year 2007-2008 only, the deadline for submission of applications for designation as COE/COD, including all supporting documents, is set on March 15, 2007.

All designations are valid for three academic years unless otherwise revoked for due cause.

b. Initial Paper Evaluation

The TPBME conducts the initial paper evaluation of the documents submitted for review, and determines which applicants can be considered as potential COEs/CODs. The OPS periodically issues a shortlist of potential COEs/CODs, and these HEIs are then scheduled for ocular inspection.

c. Ocular Inspection

The OPS schedules and then conducts the actual ocular inspection. The Inspection Team is composed of OPS representatives, the CHEDRO Supervisor, and at least two (2) TPBME/ Technical Committee members from the particular discipline applied for. The ocular inspection is based on the selection criteria set forth below.

d. Identification

The TPBME will review the results of both paper evaluation and ocular inspection and make a determination as to whether or not the HEI is qualified for designation as a COE or COD. It will then submit its recommendation to the Commission for approval. If the Commission concurs with the recommendation of the TPBME, it will announce the designation of a particular HEI as a COE or COD through a CMO.

## 5. Selection Criteria

Potential COEs and CODs shall be identified using the following criteria:

<b>CRITERIA</b>	<b>WEIGHT</b>
<b>A. Instructional Quality</b>	
1. Accreditation	Minimum qualification must be met; no weight attached
2. Ability of the Curriculum to Innovate and to Reflect Current Thinking in the Field	10%
3. Faculty Qualifications	10%
4. Adequacy and Quality of Physical and Educational Resources	7%
5. Involvement in Graduate Education	5%
6. Employability of Graduates	5%
7. Scale	3%
8. Others, Specific to the Field	5%
8.1 Accountancy – Passing Rate in the CPA Board Examinations, impact of graduates	
8.2 Commerce, Business Administration or Management – Quality of work practicum programs, presence of student	

leadership development programs	
8.3 Customs Administration – Passing Rate in the Customs Broker Board Examinations, impact of graduates	
8.4 Entrepreneurship – Presence of business incubation and other experiential learning opportunities, impact of graduates	
8.5 Hotel and Restaurant Management or Hospitality Management – Quality of work practicum programs, presence of special-use facilities, impact of graduates	
8.6 Office Administration or Office Management – Passing rate in civil service examinations, impact of graduates	
8.7 Tourism - Quality of work practicum programs, presence of special-use facilities, impact of graduates	
<b>Sub-Total:</b>	<b>45%</b>
<b>B. Research</b>	
9 Availability of a Research Infrastructure	5%
10 Scholarly Work and Publication Output	25%
<b>Sub-Total:</b>	<b>30%</b>
<b>C. Extension, Outreach and Linkages</b>	
11 Leadership Role Played in the Field	5%
12. Linkages with Business, Industry and/or Government	5%
13. Linkages with Other HEIs	5%
14. Involvement in Relevant Outreach/Extension programs	5%
<b>Sub-Total:</b>	<b>20%</b>
<b>D. Institutional Qualifications</b>	
15. Cultivation of a Culture of Excellence	5%
<b>Sub-Total:</b>	<b>5%</b>
<b>Grand Total:</b>	<b>100%</b>

To qualify as COE, the HEI must earn a total score of at least 90% on the above criteria, without earning less than 80% of the available points in any one of the 4 major categories (Instructional quality, Research and Publication, Extension and Linkages, and Institutional Qualifications); to qualify as COD, the HEI must earn a total score of at least 80% without earning less than 70% of the available points in any one of the 4 major categories. Whenever an HEI earns a score for a particular criterion that is in excess of the maximum score for that criterion, only the maximum score can be awarded for that criterion.

A detailed discussion of each of the criteria follows:

## **A. INSTRUCTIONAL QUALITY**

### **Criterion 1 - Accreditation (Maximum Points - 2)**

Realizing the important role played by national accreditation agencies in providing an independent review of the quality of an HEI's business and management education programs, and in acknowledgement of the

thoroughness and care with which their work is undertaken, their findings are made an integral part of the process of selection of COEs and CODs. ***Level III accreditation of its Commerce, Management, or Business Administration programs by a recognized national accreditation agency (e.g. PAASCU, PACU-COA, ACSC-AAI, AACUP, ALCUCOA) is a minimum requirement for an HEI to qualify as COE/COD in any of the fields of Business and Management, except Accountancy. Designation as a COE/COD in Accountancy will require Level III accreditation specifically for its Accountancy program.***

This Level III accreditation is an absolute requirement, without which the application for COE/COD status cannot proceed.

***This being a minimum qualifying requirement, no weight is assigned to this criterion. However, in the rare instance where the institution has earned Level IV accreditation for its Commerce, Management, Business Administration or Accountancy program, two (2) bonus points are awarded.***

Level IV accreditation	2 bonus points
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Supporting documents to be submitted:

- Certified true copy of the accreditation certificate (Note: original to be presented during ocular inspection.)

**Criterion 2 – Ability of the Curriculum to Innovate and to Reflect Current Thinking in the Field (Maximum Points – 10)**

The curriculum of a COE/COD goes beyond the minimum CHED requirements. It has unique features and innovations that set it apart from the curricula of other HEIs. It combines academic depth with the development of the practical skills that leaders and senior managers in both public and private organizations need in order to be effective. The courses, descriptions, contents, course sequences, bibliographic resources and other relevant requirements are selected with judiciousness and serious deliberation. Its development involves a dynamic process that involves consultations with the appropriate government, professional organizations, experts and the stakeholders. Business management is a dynamic and evolving discipline. This should be reflected in changes to the curriculum. The curriculum of a COE/COD therefore accommodates the latest innovations and recent trends in business and management in general and the specific discipline or field of study, in particular. The COE/COD has a corresponding syllabus for each course included in the curricula.

The curriculum has been developed in consultation with the local commerce and industry groups, professional organizations, experts and other stakeholders.	1 point
The curriculum is updated regularly and is reflective of current developments, trends and	2 points

innovations in the specific discipline.	
The curriculum goes beyond the minimum CHED requirements and incorporates innovative approaches to teaching and learning.	2 points
The syllabus for each course in the curriculum is updated and reflective of current trends in both theory and practice. Teaching methodology is innovative, reference materials are current.	2 points
A timely system of student and peer evaluation is in place to provide immediate feedback as to the quality of instruction and the effectiveness of the course in attaining its stated learning objectives.	1 points
The major subjects in the curriculum merit student and peer evaluation ratings that fall under the “Good”, “Very Good”, and “Excellent” ranges	2 points

Supporting documents to be submitted:

- Copy of present curriculum and copies of previous curricula starting 2001 accompanied by curriculum flowchart
- A description of the process of consultation that was undertaken in designing and reviewing the curriculum
- A write-up describing the highlights of the curriculum, with special focus on its most innovative features
- Syllabus for each course in the curriculum
- Student manual, prospectus and other brochures for students
- A write-up of the evaluation and feedback process in place within the HEI
- A summary of student and peer evaluation ratings of all major subjects for the last 5 years.

### **Criterion 3 – Faculty Qualifications (Maximum Points – 10)**

A COE/COD in business and management education has a vibrant faculty who are imbued with strong sense of dedication to the tenets of education and the learning process and the commitment to provide unconditional support towards the attainment of the mission, vision and goals of the HEI and of the business and management education program. Not only do the faculty members have the appropriate academic qualifications but they possess actual experience and continued professional exposure to the ever changing field of business and management.

Academic Qualifications: As a minimum requirement, at least 75% of all the courses offered in the business and management programs (both General Education and Major subjects) of the COE/COD must be handled by faculty who hold masteral or doctoral degrees. All business law courses must be handled by lawyers, all accounting and CPA-board related

courses in Accountancy programs should be handled by duly licensed CPAs.

<b>Relevant doctoral degrees:</b>	
76-100% of the major courses are taught by holders of relevant doctoral degrees	3 points
51- 75% of the major courses are taught by holders of relevant doctoral degrees	2 points
26-50% of the major courses are taught by holders of relevant doctoral degrees	1 points
<b>Relevant master's degrees:</b>	
86-100% of the major courses are taught by holders of relevant masteral and/or doctoral degrees	2 points
76-85% of the major courses are taught by holders of relevant masteral and/or doctoral degrees	1 point

Supporting documents to be submitted:

- Faculty profile as to highest degree obtained and possession of relevant licenses certified by the Dean and Director of the Personnel Department
- Certified true copy of 201 files of faculty members (original to be presented during ocular inspection)
- Certified true copy of diploma or transcript of records and relevant licenses and PRC Identification Cards of faculty members (original to be presented during ocular inspection)

Faculty Work Experience: In the field of business and management, faculty work experience is potentially as important as his or her academic credentials. The faculty of a COE/COD should be able to provide its students with the benefits of both academic and experiential learning.

<b>Meaningful Work Experience</b>	
86-100% of major courses are taught by faculty members who have had at least 5 years' work experience in a managerial or analytical capacity	3 points
76-85% of major courses are taught by faculty members who have had at least 5 years' work experience in a managerial or analytical capacity	2 points
<b>Significant Work Experience</b>	
51-100% of major courses are taught by faculty who have had senior management experience (e.g. President, General Manager, COO, Division Head, Vice President, Department Head)	3 points
26 to 50% of major courses are taught by faculty who have had senior management	2 points

experience (e.g. President, General Manager, COO, Division Head, Vice President, Department Head)	
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Supporting documents to be submitted:

- Faculty profile as the quality of their work experience, certified by the Dean and the Director of the Personnel Department
- Certified true copy of 201 files of faculty members (original to be presented during ocular inspection)

Faculty Awards and Citations: The faculty and administration of the COE/COD are recognized authorities in their field. They have received awards in recognition of their excellence in their respective fields at the national and/or international level.

<b>International awards and citations</b>	
- For each awardee	1 point
<b>National awards and citations</b>	
- For each awardee	0.5 point

Supporting documents to be submitted:

- List of faculty with international and national awards and citations in their respective fields (original certificates, awards and citations to be presented during ocular inspection.)

#### **Criterion 4 – Adequacy and Quality of Physical and Educational Resources (Maximum Points – 7)**

The libraries, laboratories, I.T. support system, physical plant, school site and infrastructure of the COE/COD are the readily tangible evidence of quality and excellence. Both student and faculty performance are enhanced by the availability of appropriate physical and educational infrastructure to support their work. Considering the impact of this component on the overall quality of education, the COE/COD must demonstrate that it has a well-equipped library and reference system, a state-of-the-art I.T. support system and well-maintained school facilities.

The COE/COD must exceed the CHED minimum standards relating to library facilities and collection, physical plant and facilities, and support services, as measured through the following criteria: (where facilities are shared with the entire population of the HEI, the adequacy of the facility will consider the total student enrollment of the HEI, and not just the enrollment in the school or program applying for accreditation as COE/COD.)

<b>Library Facilities and Collection</b>	
More than 10 titles available per subject area, all published within the last 5 years	0.5 point
At least three (3) subscriptions to local and	0.5 point

international periodicals and journals in the major field of concentration	
On-line catalog system	0.5 point
Library facilities adequate to seat at least 15% of the student population at any given time, library environment conducive to study	1 point
At least one full-time professional librarian for every 500 students	0.5 point
<b>Physical Plant and Facilities</b>	
Physical facilities clean and well-maintained, adequate relative to the size of the student population: Auditorium Sports and Recreational Facilities Canteen/Cafeteria Faculty Lounge Common areas for students	2 point
Fully equipped and adequate number of case rooms, audio-visual rooms, educational media facilities	0.5 point
Average class size less than 40	1 point
Computer-student ratio of 1:1 for any computer laboratory classes held	0.5 point
Adequate and free internet access provided to students	0.5 point
<b>Support Services</b>	
Adequate presence of high quality support in the areas of: Guidance and counseling Placement Medical and dental services	0.5 point

Supporting documents to be submitted:

- Enrolment data, indicating student population of the entire HEI, broken down by school and program, certified by the Registrar and the President
- Student registration data, broken down by class, indicating student enrollment in each class, certified by the Registrar and the Dean
- Summary of the number and qualifications of library staff
- List of professional books (author, title, year of publication and publisher) available in the library classified according to the course in the syllabi certified by the Chief Librarian and Dean (books ready to be shown during ocular inspection)
- List of subscriptions to professional magazines and periodicals certified by the Chief Librarian and Dean (periodicals ready to be shown during ocular inspection)
- Screenshots of the online catalog system
- Brief description of the online catalog software
- List of computers used in the program

- Certified true copy of the receipt or agreement for Internet connection subscription (original to be presented during ocular inspection)
- Pictures of computer laboratories
- Pictures of computers being utilized in the library
- Pictures of all relevant physical facilities
- Listing of all professionals providing guidance and counseling, placement, medical and dental support services, indicating their professional qualifications, certified by the Director of the Personnel Department Head, accompanied by certified true copies of their 201 files (original to be presented during ocular inspection)

**Criterion 5 - Involvement in Graduate-Level Education (Maximum Points-5)**

A COE/COD should be involved in graduate business and management education, preferably but not necessarily offering programs that are vertically integrated with the undergraduate programs in the area for which COE/COD status is being applied for. At a minimum, it should offer a Master in Business Administration (MBA) or equivalent degree. In this way, the COE/COD is able to combine a solid foundation in the core areas of business and management with the ability to specialize in a functional major and to equip its graduates with broad-based management skills required to be successful in today’s cross-functional, diverse and highly competitive world of business.

The quality of these graduate programs should be validated through an independent review by a recognized external body, such as one of the national accreditation bodies: PAASCU, PACU-COA, ACSC-AAI, AACUP, ALCUCOA.

Level IV accredited doctoral program in business or management	3 points
Level III accredited doctoral program in business or management	2 point
Level I or Level II accredited doctoral program in business or management	1 point

Level IV accredited MBA program	3 points
Level III accredited MBA program	2 points
Level I or Level II accredited MBA program	1 points

Level IV accredited MS program in the specific discipline	3 points
Level III accredited MS program in the specific discipline	2 points
Level I or Level II accredited MS program in the specific discipline	1 point

Supporting documents to be submitted:

- Certified true copy of accreditation certificate in each of the business graduate programs offered (Note: original to be presented during ocular inspection)
- Prospectus and brochure of the business graduate programs offered
- Enrolment and graduation data of the business graduate programs offered in the last five (5) years

**Criterion 6 – Employability of Graduates (Maximum Points – 5)**

The graduates of COEs/CODs are highly employable. The companies that recruit from the school give good indication of the quality of its graduates. Hence, its graduates are sought out by employers and are easily absorbed by both the private and public sector. Alternatively, its graduates also become entrepreneurs and provide employment to others. The COE/COD provides career counseling and placement services in support of its students and young graduates. It seeks feedback about the quality of its output by collecting graduate tracer data and conducting other studies to monitor the performance of its graduates.

<b>Career Services</b>	
A well-organized and strategic program of career counseling and job placement is in place to support students and young alumni	1 point
There is an organized effort to collect graduate tracer data and to otherwise monitor the job performance of its graduates.	1 point
<b>Employability of Graduates</b>	
91-100% of all graduates in the last five years are employed or enrolled in graduate school within six months after graduation	3 points
75-90% of all graduates in the last five years are employed or enrolled in graduate school within six months after graduation	2 points
<b>Quality of Employment</b>	
More than 50% of the graduates over the last five years are employed in any of the following capacities: 1. For Accountancy – as accountants in one of the Big 4 Accounting Firms 2. For Commerce, Business Administration, or Management – as managerial, supervisory, or analytical staff in a private corporation, government agency, or NGO 3. For Customs Administration – as managerial, supervisory, or analytical staff at the Bureau of Customs 4. For Entrepreneurship – as proprietors of their own, or family owned businesses 5. For Hotel and Restaurant Management or Hospitality Management - as managerial, supervisory, or analytical staff in a hotel,	3 points

<p>restaurant, or hospitality-oriented establishment</p> <p>6. Office Administration or Office Management – as managerial or supervisory staff in a private corporation, government agency, or NGO</p> <p>7. Tourism – as managerial, supervisory or analytical staff in a tourism-oriented private corporation, government agency, or NGO</p>	
<p>26-50% of the graduates over the last five years are employed in any of the following capacities:</p> <p>1. For Accountancy – as accountants in one of the Big 4 Accounting Firms</p> <p>2. For Commerce, Business Administration, or Management – as managerial, supervisory, or analytical staff in a private corporation, government agency, or NGO</p> <p>3. For Customs Administration – as managerial, supervisory, or analytical staff at the Bureau of Customs</p> <p>4. For Entrepreneurship – as proprietors of their own or family-owned businesses</p> <p>5. For Hotel and Restaurant Management or Hospitality Management - as managerial, supervisory, or analytical staff in a hotel, restaurant, or hospitality-oriented establishment</p> <p>6. Office Administration or Office Management – as managerial or supervisory staff in a private corporation, government agency, or NGO</p> <p>7. Tourism – as managerial, supervisory or analytical staff in a tourism-oriented private corporation, government agency, or NGO</p>	<p>2 points</p>

Supporting documents to be submitted:

- Write-up of the available career counseling and placement services, and the programs in place to service student needs. Any additional documentation that may be appropriate to substantiate the write-up.
- Copy of the graduate tracer study, certified correct by the Director of the Placement Office or equivalent administration official, and Dean. Any other documentation that may be appropriate to establish the HEI's job placement performance.

**Criterion 7 – Scale (Maximum Points – 3)**

A COE/COD should be able to influence business practice and contribute to national development. Its ability to do so is partially determined by the number, and not just the quality of its graduates. It should demonstrate its

commitment to make a difference in its field through its willingness and ability to train significant numbers of young men and women through its academic programs:

<b>Average enrollment in MBA or other related graduate program over the last five years</b>	
More than 200	2
101-200	1
<b>Average enrollment in undergraduate program in the last five years</b>	
More than 450	2
300 -450	1

Supporting documents to be submitted:

- Enrolment data in the graduate and undergraduate programs for the specific discipline in the last five years certified by Registrar and Dean

### **Criterion 8 – Other Criteria, Specific to the Field (Maximum Points – 5)**

#### **A. Accountancy**

At a minimum, the COE/COD should have, over the last five years, consistently maintained a passing rate in the CPA Board Examinations that is at least 30 percentage points higher than the national passing average:

More than 60 percentage points above the national passing average	5 points
51 to 60 percentage points above the national passing average	4 points
41 to 50 percentage points above the national passing average	3 points
30 to 40 percentage points above the national passing average	2 points

Supporting documents to be submitted:

- Summary of the school’s performance in the board examinations in the last five years certified by the Professional Regulatory Commission (PRC).

<b>Alumni have been recognized by the PRC as Outstanding CPA of the Year</b>	
- For each awardee	0.25 point
<b>Alumni have been conferred the Ten Outstanding Young Men/Women (TOYM) award by the Junior Chamber International Philippines (Philippine</b>	

<b>Jaycees, Inc.) in cooperation with the TOYM Foundation and the Gerry Roxas Foundation</b>	
- For each awardee	0.25 point
<b>Alumni have been recognized by the Accredited Professional Organization for Certified Public Accountants as Hall of Fame Awardee, Outstanding CPA of the Year or any equivalent award at the national level</b>	
- For each awardee	0.25 point
<b>Alumni have been elected national President of the Accredited Professional Organizations for Certified Public Accountants or any of the sectoral organizations (e.g. ACPAPP, ACPACI, GACPA or ACPAE)</b>	
- For each alumnus elected	0.25 point
<b>Alumni have been appointed members of the Professional Regulatory Board for CPAs</b>	
- For each alumnus appointed	0.25 point

Supporting documents to be submitted:

- Certification from the Professional Regulatory Commission (PRC)
- Certification from the accredited national professional organization for CPAs/Sectoral organization concerned/award giving body concerned
- Any other supporting documents that may be appropriate

B. Commerce, Business Administration or Management

<b>Students are given ample opportunity to participate in a quality work practicum program</b>	
Faculty assigned to handle the work practicum program have a minimum of 3 years' meaningful work experience.	0.5 point
There is a well-organized system for monitoring and evaluating student work performance in the course of the practicum.	1 point
There is an organized system for assisting students to get work practicum placements.	1 point
<b>The HEI provides opportunities for students to develop their leadership skills</b>	
The HEI provides a variety of student leadership training programs or learning opportunities contributory to student development as future managers.	0.5 point

The HEI provides ample opportunities for students to practice their leadership skills by undertaking programs and projects through their extra-curricular and co-curricular activities.	1 point
<b>Business application softwares</b>	
The business application softwares used by the business administration students in the computer laboratories are fully licensed, and reflective of actual business/industry practice and standards.	1 point
<b>Alumni have been recognized for outstanding achievement in Business and Management by reputable national business organizations and professional associations, such as the Management Association of the Philippines or the Philippine Chamber of Commerce and Industry</b>	
- For each awardee	0.25 point

Supporting documents to be submitted:

- Profile of faculty member handling practicum courses.
- Write-up of work practicum placement process, including copies of Memoranda of Understanding/Agreement between the HEI and individual companies/industry groupings in support of such practicum placement, and any other supporting documents that may be deemed appropriate.
- Write-up of work practicum student performance evaluation process, including evaluation forms used and other supporting documents that may be deemed appropriate.
- Write-up of student leadership training programs organized by the HEI, including any supporting documents that may be deemed appropriate.
- Write-up of student leadership opportunities available in the HEI, including write-ups of the extra- and co-curricular activities that provide such opportunities, and any other documents that may be deemed appropriate.
- Listing of licensed business application soft wares used by business administration students in the computer laboratories.

### C. Customs Administration

At a minimum, the COE/COD should have, over the last five years, consistently maintained a passing rate in the Customs Broker Board Examinations that is at least 30 percentage points higher than the national passing average:

More than 60 percentage points above the national passing average	5 points
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51 to 60 percentage points above the national passing average	4 points
41 to 50 percentage points above the national passing average	3 points
30 to 40 percentage points above the national passing average	2 points

Supporting documents to be submitted:

- Summary of the school's performance in the board examinations in the last five years certified by the Professional Regulatory Commission (PRC).

<b>Alumni have been recognized by the PRC as Customs Broker of the Year</b>	
- For each awardee	0.25 point
<b>Alumni have been elected President of accredited national professional organizations for Customs Brokers</b>	
- For each President or Past President	0.25 point
<b>Alumni have been appointed members of the Professional Regulatory Board for Customs Brokers</b>	
- For each alumnus appointed	0.25 point

Supporting documents to be submitted:

- Certification from the Professional Regulatory Commission (PRC)
- Certification from the accredited national professional organization for Customs Brokers
- Any other supporting documents and photographs that may be appropriate.

#### D. Entrepreneurship

<b>Presence of Experiential Learning Opportunities</b>	
The curriculum requires all students to set up and operate business ventures while still in school.	1 point
The HEI/department/program provides meaningful co-curricular and extra-curricular opportunities for students to gain entrepreneurial experience, such as business planning competitions and entrepreneurial fairs.	0.5 point
<b>Presence of Business Incubation Facility</b>	
A business center with its own office, equipped with telephone, fax, copying	0.5 point

machines, internet facilities and meeting rooms is available for student use.	
A network of faculty advisers and business coaches/mentors is made accessible to student ventures.	1 point
Students are provided access to a network of angel investors and other funding sources that can help them to set up their businesses.	0.5 point
<b>Impact on the Field</b>	
At least 10 of the alumni of the HEI/department/program over the last ten years have set up new business ventures with gross annual revenues in excess of P6 million.	1 point
<b>Service to the SME Community</b>	
Presence of a Business Support Center which provides services to the SME community, either in the form of training or business consultancy.	0.5 point
<b>Unique Features of the Program</b>	
There are unique features, or special facilities set up in support of the program that are not otherwise covered by the above.	1 point
<b>Alumni have been Recognized for Outstanding Achievement in Entrepreneurship by a reputable national award-giving body such as the Philippine Marketing Association, or TOYM Foundation</b>	
- For each awardee	0.25 point

Supporting documents to be submitted:

- Description of all experiential learning opportunities provided to students, both curricular and co-curricular.
- Sample list of entrepreneurial projects undertaken by students while still enrolled, including abstracts of their business plans, photographs of products (actual products to be shown during ocular inspection.)
- Description of business incubator facility, including list of available office equipment, and a description of the activities and linkages established by the facility. Photographs of facilities.
- Description of business support center, including a list of activities undertaken in the last five years, and a list of client companies that have been assisted by the center in the last five years.
- List of prominent alumni of the program, with descriptions of their companies, and some documentation of their size and scale of operations.
- Any other supporting documents and photographs that may be appropriate.

E. Hotel and Restaurant Management or Hospitality Management

<b>Students are given ample opportunity to participate in a quality work practicum program</b>	
Faculty assigned to handle the work practicum program have a minimum of 3 years' meaningful work experience.	0.5 point
There is a well-organized system for monitoring and evaluating student work performance in the course of the practicum.	1 point
There is an organized system for assisting students to get meaningful work practicum placements.	1 point
<b>Access to Special-Use Facilities</b>	
Students enrolled in the program have access to either simulated or actual hotel and restaurant facilities that serve as learning laboratories in support of their classroom learning.	2 points
<b>Impact on the Field</b>	
At least 10 of the alumni of the program have risen to the position of Hotel Country Manager or Restaurant Manager of DOT-accredited establishments within 5 years after graduation.	2 points
At least 5 of the alumni of the program have risen to the position of Hotel Country Manager or Restaurant Manager of DOT-accredited establishments within 5 years after graduation.	1 point

Supporting documents to be submitted:

- Profile of faculty member handling practicum courses.
- Write-up of work practicum placement process, including copies of Memoranda of Understanding/Agreement between the HEI and individual companies/industry groupings in support of such practicum placement, and any other supporting documents that may be deemed appropriate.
- Write-up of work practicum student performance evaluation process, including evaluation forms used and other supporting documents that may be deemed appropriate.
- Description of the special-use learning laboratories available for student use, including a discussion of the terms for student access, copies of Memoranda of Understanding/Agreement that govern the use of and access to these facilities, photographs of these facilities, and other supporting documents that may be deemed appropriate.

- List of the graduates who have risen to the position of Hotel Country Manager or Restaurant Manager of DOT-accredited establishments within 5 years after graduation
- Any other supporting documents and photographs that may be appropriate.

F. Office Administration or Office Management

<b>Percentage of Passing in Civil Service Exam</b>	
The COE/COD should have, over the last five years, consistently maintained a minimum passing rate of 50% among its examinees in the Civil Service Commission Professional, Stenographer, and Sub-Professional Examinations	2 points
<b>Service to Offices</b>	
Pool of Resource Speakers composed of alumni of the HEI/department/program is available to provide services to offices, both government and private, in the form of training and consultancy	1 points
<b>Alumni/alumnae of the program have been conferred the title of Professional Executive Secretary</b>	
- For every five conferees	0.25 point
<b>Alumni/alumnae have been chosen Secretary or Administrative Professional of the Year by the Philippine Association of Secretaries and Administrative Professionals</b>	
- For each awardee	0.25 point

Supporting documents to be submitted:

- List of the school's examinees in the last 5 years in any of the following Civil Service examinations:

Professional Examination  
 Stenographer Exam  
 Sub professional Exam

Indication the school's percentage of passing in each examination, certified by the Civil Service Commission.

- List of alumni who are experts in Office Management or Administration and available to serve as resource speakers and consultants in training programs for administrative professionals in the government and private offices. Their positions, places of work, and contact number should be indicated in the list.

- Certification from the Philippine Association of Secretaries and Administrative Professionals that the title of Professional Executive Secretary has been conferred on the alumni/alumnae.
- Certification from the Philippine Association of Secretaries and Administrative Professionals on the result of Secretary or Administrative Professional of the Year Competition and Award.
- Any other supporting documents and photographs that may be appropriate.

#### G. Tourism

<b>Students are given ample opportunity to participate in a quality work practicum program</b>	
Faculty assigned to handle the work practicum program have a minimum of 3 years' meaningful work experience.	0.5 point
There is a well-organized system for monitoring and evaluating student work performance in the course of the practicum.	1 point
There is an organized system for assisting students to get meaningful work practicum placements.	1 point
<b>Access to Special-Use Facilities</b>	
Students enrolled in the program have access to either simulated or actual hotel and restaurant facilities that serve as learning laboratories in support of their classroom learning.	2 points
<b>Impact on the Field</b>	
At least 10 of the alumni of the program have risen to the position of Hotel Country Manager or Restaurant Manager of DOT-accredited establishments within 5 years after graduation.	2 points
At least 5 of the alumni of the program have risen to the position of Hotel Country Manager or Restaurant Manager of DOT-accredited establishments within 5 years after graduation.	1 point

Supporting documents to be submitted:

- Profile of faculty member handling practicum courses.
- Write-up of work practicum placement process, including copies of Memoranda of Understanding/Agreement between the HEI and individual companies/industry groupings in support of such practicum placement, and any other supporting documents that may be deemed appropriate.

- Write-up of work practicum student performance evaluation process, including evaluation forms used and other supporting documents that may be deemed appropriate.
- Description of the special-use learning laboratories available for student use, including a discussion of the terms for student access, copies of Memoranda of Understanding/Agreement that govern the use of and access to these facilities, photographs of these facilities, and other supporting documents that may be deemed appropriate.
- List of the graduates who have risen to the position of Hotel Country Manager or Restaurant Manager of DOT-accredited establishments within 5 years after graduation.
- Any other supporting documents and photographs that may be appropriate.

## B. RESEARCH

### Criterion 9 - Availability of a Research Infrastructure (Maximum Points – 5)

The defining characteristic of a COE/COD is a vibrant research community composed of faculty and students who do active research in business and management and contribute to current literature. This sort of vibrance is not the product of chance; rather, it is the result of a focused and strategic effort on the part of the institution to identify specific areas of expertise, and to create the research structures that will provide sustained support for individual as well as collective faculty efforts towards the furtherance of a clearly articulated research agenda.

The HEI/department/program has a clearly articulated research agenda which will either generate new knowledge in the field or contribute to the body of instructional materials (e.g. case studies) in the field.	1 point
The HEI/department/program has a well conceived and strategic plan for pushing this agenda forward and generating the desired scholarly work and publications output.	1 points
The HEI/department/program has put in place a system for generating and screening research proposals, awarding research grants and monitoring research output.	1 point
The HEI/department/program has established a funding program, either in the form of an endowment or a system of annual grants and professorial chairs that can provide substantive support to individual as well as collaborative faculty research efforts, whether on a competitive or non-competitive basis.	2 point

Supporting documents to be submitted:

- Write-up of the HEI/department/program’s research agenda, certified by the Dean.
- Write-up of the HEI/department/program’s strategic plan for research, certified by the Dean.
- Write-up of the HEI/department/program’s research support system and process of evaluation, certified by the Dean.
- Write-up of the funding sources available to support the unit’s research efforts, certification of the College or University Treasurer that these funds are available and have been set aside for this specific purpose.
- Any additional documents that can support/substantiate the above write-ups, duly certified by the appropriate HEI administrative officer.

**Criterion 10 - Scholarly Work and Publication Output (Maximum Points – 25)**

The success of a research agenda and a system of support for scholarly work and publications is measured not by the existence of the program but by the publication output that it generates. Faculty and students of COEs/CODs collaborate to write research papers of substantial depth and length and share their findings with the larger community by publishing their research output. Such output is both pure and applied, contributing to new knowledge in the field but also seeking to contribute to the improvement of business practice in the country. COEs/CODs must have generated meaningful research output in the field over the last five (5) years.

<b>Research projects in the field of business and management</b>	
More than 6 substantial research projects conducted by the HEI/department/program within the last five years	3 points
4 to 6 substantial research projects conducted by the HEI/department/program within the last five years	2 point
<b>Publications by faculty in peer-reviewed professional journals in the last five (5) years</b>	
- for each article published	1 point
<b>Books/monographs published by faculty/ students in the last five (5) years</b>	
- for each book/monograph published	2 point
- for each article or chapter in a book published	0.5 point
<b>Papers presented by its faculty at international conferences of academic and professional organizations in the last five (5) years</b>	
- for each paper presented	0.5 point
<b>Papers presented by its faculty at national</b>	

<b>conferences of academic and professional organizations in the last five (5) years</b>	
- for each paper presented	0.5 point
<b>Business/management cases/ accounting practice sets other substantial instructional materials produced by its faculty in the last five (5) years</b>	
More than 8 materials	3 points
5-8	2 points
1-4	1 points
<b>Publication of a Research Journal on a current and continuing basis</b>	
Peer-reviewed journal	5 points
Non peer-reviewed journal	3 points

Supporting documents to be submitted:

- Abstract of research projects conducted within the last five years certified by the Research Coordinator/Head (complete research paper to be presented during ocular inspection)
- List of on-going researches and their status certified by the certified by the Research Coordinator/Head (approved research proposals to be presented during ocular inspection)
- List of publications in peer-reviewed professional journals in the last five (5) years (original copies of the journals to be presented during ocular inspection)
- List of books/monographs/journals published by faculty/students/HEI in the last five (5) years (original to be presented during ocular inspection)
- List of business/management cases/accounting practice sets/other substantial instructional materials produced in the last five (5) years (original to be presented during ocular inspection)
- Conference programs or conference proceedings indicating the name and institutional affiliation of the paper presentors, as well as the title of the paper(s) presented (copy of paper to presented during ocular inspection)
- Titles of research journals published, copies of the cover page and title page of such journals (actual journals to be presented during ocular inspection)
- Any other documentation that can add further evidence of the existence of a vibrant research culture in the HEI.

### **C. EXTENSION, OUTREACH AND LINKAGES**

#### **Criterion 11 – Leadership Role Played in the Field (Maximum Points – 5)**

A COE/COD does not just seek to be excellent in its field; it actively seeks to share its expertise and resources with other institutions engaged in the same field. It plays a leadership role among HEIs/programs/departments

in the same field by initiating activities that will raise the overall level of excellence in the larger academic community.

This leadership could take various forms, *such as*: organizing conferences and workshops that can bring together administrators and faculty of different HEIs to share best practices and latest trends/innovations in the field, allowing its administrators/faculty to participate in and play leadership roles in professional/educators' associations, organizing student conferences, seminars or symposia that are open to students of other institutions, or participating in relevant national student competitions, and representing the country at international student competitions.

<b>The HEI/department/program has organized faculty conferences/workshops/seminars in the last five years that have brought together the academic community to discuss issues of relevance to the field</b>	
More than 5	3 points
4-5	2 points
1-3	1 point
<b>Administrators and/or faculty have taken on leadership roles in professional/educators' associations in the last five years</b>	
More than 5	2 points
4-5	1 point
<b>The HEI/department/program has organized student conferences/workshops/seminars in the last five years that have brought together students from different institutions to discuss issues of relevance to the field</b>	
More than 5	2 points
4-5	1 point
<b>Participation in Student Competitions</b>	
Students have participated in national interscholastic competitions in relevant fields, and have won 3 or more significant awards in the last five years	1 point
Students have represented the country at least once in an international competition in the field in the last five years	1 point
Students have won an international competition in the field at least once in the last five years	1 point
<b>The HEI/department/program has undertaken activities (other than the ones listed above) that have contributed to the overall advancement of the field over the last five years.</b>	1 point

Supporting documents to be submitted:

- List of conferences/workshops/seminars conducted over the last five years, with a brief description of their objectives, target participants, and significance, and full details as to dates, venue, and attendance, all certified by the Dean. Photographs, copies of programmes, conference proceedings, attendance lists, and all other relevant documentation regarding these events.
- List of leadership positions held by faculty/administrators in professional, educational, or industry associations over the last five years, certified by Dean. To include certifications or appointment letters, where appropriate.
- List of relevant student competitions participated in, and major awards won over the last five years, certified by Dean. (Trophies, certificates, and other documentation to be presented during ocular inspection.)
- Any other documentation that may be appropriate to establish the significance of the leadership role played in the field by the HEI/department/program or its faculty and administrators.

**Criterion 12 – Linkages with Business, Industry, and/or Government (Maximum Points – 5)**

COEs/CODs are able to leverage their limited resources by establishing strategic partnerships with leading business establishments, professional associations, industry groups and government agencies. They recognize that while these collaborators from business, industry and government have much to contribute to their educational effort, there is also much that they, as COEs/CODs in the field can contribute towards the continuing education of the professional community. Thus, they cooperate with these professional, industry, and government groups to organize and run collaborative programs that enhance not only the quality of their students’ educational experience, but also make a real contribution to the propagation of best practices, and the greater professionalization of their field.

These activities may take a variety of forms, such as joint or commissioned research efforts, training or continuing education programs, or business consultancy engagements. As a rule, however, they are not organized on an ad-hoc basis, but are organized with a strategic view, and result in the establishment of continuing programs and long-term relationships.

<b>Network of Collaborators</b>	
The HEI/department/program has established a program of substantive and continuing cooperation with major enterprises/professional or industry associations/government agencies:	
More than 5 such existing/active cooperation agreements	2 points
4 – 5 such existing/active cooperation	1 point

agreements	
<b>Industry Participation in HEI programs</b>	
Guest speakers and workshop facilitators from industry/the government sector are regularly invited to address the students on campus	
An average of more than 10 per year over the last five years	2 points
An average of 5-10 per year over the last five years	1 point
<b>Continuing Education Programs for Business, Industry or Government</b>	
The HEI/department/program has established continuing programs/centers that provide continuing education opportunities for business, industry or government	
More than 3	2 points
1-3	1 point

Supporting documents to be submitted:

- Copies of any and all MOAs concluded with industry and/or professional associations, government agencies, or private corporations. A description of the nature, extent, duration and impact of the collaborations with these groups.
- List of industry practitioners/experts who have spoken to the students of the HEI/department/program, specifying the date, time, venue, topic, and audience for each lecture, accompanied by materials that can help to document these events (such as programmes or pictures taken during the event).
- Descriptions of any continuing education programs or centers established at the HEI/department/program that link with professional/industry/government groups, including any printed brochures and other literature used by these programs/centers.
- Any other documentation (including photographs) that can provide substantiation of the extent of the HEI/department/program's collaboration with industry and government.

**Criterion 13 - Linkages with Other Higher Education Institutions (Maximum Points – 5)**

COEs/CODs have established linkages/partnerships with other HEIs both within and outside the Philippines. Such linkages can be for the purpose of facilitating student and/or faculty exchange, undertaking joint research efforts, sharing of educational resources, or for the development and transfer of technology. A carefully selected and active network of international linkages provides the COE/COD with varied opportunities to learn from best practices of other HEIs, as well as to share its own best practices with others, thereby allowing the entire network to be greater than just the sum of its parts. All the cited linkages are active and substantial, and not just nominal or token.

<b>Current and Active Linkages with Reputable HEIs Outside the Philippines</b>	
More than 5 HEIs	3 points
4-5 HEIs	2 points
1-3 HEIs	1 point
<b>Current and Active Linkages with Local HEIs other than those that are part of the same University system</b>	
More than 5 HEIs	2 points
4-5 HEIs	1 point

Supporting documents to be submitted:

- List of institutions with which the HEI has cooperation agreements. Summary and description of linkage activities undertaken with each of the listed foreign and local HEIs over the last five years, certified by the Dean
- Copies of all MOAs (originals to be shown during ocular inspection) concluded with partner institutions, certified by the Dean and/or the Vice President for International Affairs
- Any other supporting documents and photographs that may be appropriate.

**Criterion 14 – Involvement in Relevant Outreach/Extension Programs (Maximum Points – 5)**

A COE/COD has a responsibility to contribute to national development by undertaking outreach and extension programs *that utilize its area of special expertise to benefit disadvantaged sectors of our community*. Thus, the outreach programs it designs and undertakes should not only be of real benefit to the beneficiary groups or communities, but should also be directly linked to the nature of its educational programs, providing its students and faculty with opportunities to use the skills of their (intended) profession to help the recipient groups or communities to build up their capabilities.

These programs should be of such relevance and scope as to have a meaningful impact in the life of the beneficiary group or community.

<b>The HEI/department/program is involved in outreach programs that are directly related to its field of expertise.</b>	
More than 5 programs	3 points
4-5 programs	2 points
1-3 programs	1 point
<b>The HEI/department/program’s outreach programs involve the participation of a significant number of its students.</b>	
51% or more	3 points
26 to 50%	2 points
<b>The HEI/department/program’s outreach programs have a major impact on the quality of life of the beneficiary groups or communities</b>	2 points

Supporting documents to be submitted:

- Summary list and description of the various community extension and outreach activities undertaken in the last five years, certified by the Dean. This should include the period and duration of the activities, the number of students involved, and a discussion of how the activity has empowered or benefited the recipient community/group.
- Any other supporting documents and photographs that may be appropriate.

## D. INSTITUTIONAL QUALIFICATIONS

### Criterion 15 – Cultivation of a Culture of Excellence (Maximum Points – 5)

A COE/COD must cultivate a culture of excellence that permeates all aspects of community life. Such excellence should not just be a matter of achieving mastery of technical skills, but is also a matter of clarifying one’s values and developing a concern for ethical business practice and good governance.

COEs/CODs should aim to develop in their students a passion for excellence, an acute sense of their corporate social responsibility and an awareness of the role that they need to play in national development. COEs/CODs should develop business leaders who will work in accordance with the highest ethical standards.

Their administration and faculty should be committed to a collective vision that incorporates this objective. There should be a clear articulation of these objectives in their mission and vision, and there should exist a coherent and sustained program for integrating these objectives into the curricular and co-curricular offerings of the school/program.

The HEI mission and vision clearly articulates the aspiration towards excellence and the role of values and business ethics in the practice of business. This mission/vision is well communicated to the school community, and there exists a strong culture of excellence within the community.	2 points
Wherever appropriate, the course syllabi are reflective of this mission and vision.	1 point
Co-curricular activities that contribute to the social, moral, and values formation of the academic community are organized in support of the more formal curriculum.	2 point
Its graduates and/or faculty are actively involved and play leadership roles in encouraging good corporate governance, ethical practice and principle-centered leadership, and concern for the environment, in business and management.	1 point

Section 60. Graduates of the BSA program should be capable of passing the CPA licensure examinations.

This standard should not be interpreted as favoring academic programs narrowly designed to coach candidates for such examination.

Section 61. Graduates of the professional accounting school or program should be capable of working effectively as entry level professional accountants, and should have the capacity for growth to positions of increased responsibility.

The total effectiveness of a school or program should be evaluated in terms of the success of its graduates in obtaining employment and in advancing in their career as professional accountants.

#### ARTICLE XIV EFFECTIVITY

Section 62. These minimum curricular standards shall take effect in School Year 2007-2008.

#### ARTICLE XV REPEALING CLAUSE

Section 63. All pertinent rules and regulations of parts thereof that are inconsistent with the provisions of this policy are hereby repealed or modified accordingly.

#### ARTICLE XVI SANCTIONS

Section 64. The Commission shall be constrained to take appropriate action regarding the operation of any school of accountancy if any of the aforementioned minimum curricular requirements are not met. Further, poor performance of the graduates in ten (10) CPA Board Examinations within a period of five years could lead to the gradual phase-out and eventual closure of the school's accountancy program in accordance with CHED's policies and procedures.

So ordered.

Pasig City, Philippines, January 22, 2007

  
CARLITO S. PUNO, DPA  
Chairman  
