



UNIVERSITY of  
**SAINT LOUIS**  
TUGUEGARAO

BASIC EDUCATION SCHOOL

Mabini Street, Tuguegarao City 3500,  
Cagayan, Philippines  
Tel. (078) 844-1822 loc. 206  
www.usl.edu.ph

November 4, 2025

**DR. BENJAMIN D. PARAGAS, CESO III**

Director IV, Regional Director

Department of Education, Regional Office II  
Carig Sur, Tuguegarao City, Cagayan

Dear Sir,

*Greetings in the Spirit of Excellence!*

With the success of the 1st ABM Accounting Olympiad held in March 2025, which gathered participants from various schools across the country, the University of Saint Louis Tuguegarao – Basic Education School, through the ABM Area, in collaboration with the Junior Philippine Institute of Accountants (JPIC) – USLT Chapter, P&A Grant Thornton, SGV & Co., and the Commission on Audit (COA) Region 2, will host the **2nd ABM Accounting Olympiad on December 5, 2025 (Friday), at 2:00 p.m. via Zoom.**

This interschool academic competition seeks to challenge and strengthen the knowledge, critical thinking, and analytical skills of Senior High School students in the fields of accountancy and business, while fostering academic excellence, competitiveness, and professional enthusiasm among future business leaders.

In line with this, the undersigned respectfully seeks the official endorsement of the Department of Education (DepEd) for the said event. The competition is **open to Grade 11 and 12 ABM students nationwide**, with a **registration fee of ₱300.00 per school/pair**. Cash prizes, medals, and certificates shall be awarded to the winners. The deadline for registration is on December 1, 2025. Interested participants may register through the link found in the attachment. Only one representative should accomplish the registration form for the entire team. The registration fee may be deposited to the following official account of the University of Saint Louis Tuguegarao:

- GCash: 09953395801 (CELSD TUDDAO)
- BPI: 8693152225 (University of Saint Louis Tuguegarao, Inc.)

After payment, participants should attach the proof of payment to the registration form prior to submission for validation.

For comprehensive information regarding the event, we have attached the Implementing Rules and Regulations (IRR), guidelines, and provisional program for your reference.

We look forward to your positive response to this academic endeavor. Should you have any concerns, please feel free to contact us at 0927-041-6702 or via email at [jmbitonio@usl.edu.ph](mailto:jmbitonio@usl.edu.ph).

Thank you so much for your continued support.

Very truly yours,

**EMILY T. MABBORANG, Ph.D.**

Principal

Noted by:

**LUISA B. AQUINO, Ed.D.**

Vice President for Academics

**REV. FR. MACWAYNE N. MANIWANG, CICM, Ph.D.**

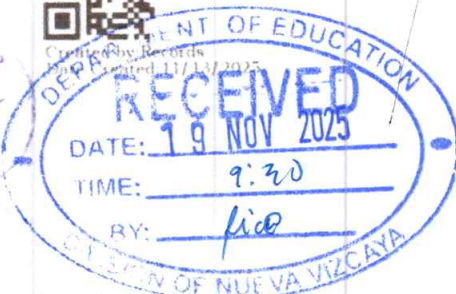
University President

DepEd Regional Office No. 02



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DEPED REGIONAL OFFICE 02  
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DATE: 11-13-25  
BY: [Signature]



DEPED REGIONAL OFFICE 02  
**RELEASED**  
DATE: 11-19-2025  
BY: [Signature]  
RECORDS SECTION

November 17, 2025

To: Schools Division Superintendents

For information, dissemination and appropriate action.

**BENJAMIN D. PARAGAS, PhD, CESO III**  
Director IV/ Regional Director

|                                                                          |                     |                           |                                    |
|--------------------------------------------------------------------------|---------------------|---------------------------|------------------------------------|
| <b>MEMORANDUM</b>                                                        |                     | Date: 11-19-2025          | Released to (Records): [Signature] |
| To:                                                                      | ( ) PSDS/DICs       | ( ) Elem/Sec School Heads |                                    |
|                                                                          | ( ) Private Schools | ( ) Others:               |                                    |
| For:                                                                     | ( ) Information     | ( ) Dissemination         |                                    |
|                                                                          | ( ) Guidance        | ( ) Strict Compliance     |                                    |
| <b>ORLANDO E. MANUEL PhD., CESO V</b><br>Schools Division Superintendent |                     |                           |                                    |
| By:                                                                      | ASDS                | CID Chief                 | SGOD Chief                         |
|                                                                          | AO                  | Atty.                     | Signature: [Signature]             |





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## PROVISIONAL PROGRAM

|         |                                                                                                                                                                                             |                                                                                                                                                                                                                 |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1:00 pm | Checking of attendance, briefing and technical verification                                                                                                                                 | The Organizing Committee                                                                                                                                                                                        |
| 2:00    | Opening Prayer                                                                                                                                                                              | <b>Joymercyline M. Baquiran</b><br><i>ABM GEMxexecutives Secretary</i>                                                                                                                                          |
| 2:05    | Philippine National Anthem                                                                                                                                                                  | Technical Team                                                                                                                                                                                                  |
| 2:10    | Welcome Remarks                                                                                                                                                                             | <b>Emily T. Mabborang, Ph.D.</b><br><i>Basic Education School Principal</i>                                                                                                                                     |
| 2:15    | Message                                                                                                                                                                                     | <b>Luisa B. Aquino, Ed.D.</b><br><i>Vice President for Academics</i>                                                                                                                                            |
| 2:20    | Introduction to the Keynote Speaker                                                                                                                                                         | <b>Ian Paolo E. Melad, LPT</b><br><i>ABM Faculty</i>                                                                                                                                                            |
| 2:25    | Keynote Speech                                                                                                                                                                              | P&A Grant Thornton Representative                                                                                                                                                                               |
| 2:30    | Awarding of Certificate of Appreciation to the Keynote Speaker                                                                                                                              | Masters of Ceremony                                                                                                                                                                                             |
| 2:35    | Introduction of Participating Schools                                                                                                                                                       | Masters of Ceremony                                                                                                                                                                                             |
| 2:40    | Introduction of the Board of Judges                                                                                                                                                         | <b>Laika W. Beta-a</b><br><i>ABM Faculty</i>                                                                                                                                                                    |
| 2:45    | Reading of the IRR and Guidelines                                                                                                                                                           | <b>Mark Vincent B. Bantog, LPT</b><br><i>ABM Faculty</i>                                                                                                                                                        |
| 2:50    | Contest Proper                                                                                                                                                                              | <b>Mark Vincent B. Bantog, LPT</b><br><i>(Easy Round)</i><br><b>Bonna Vhie Q. Cabana, LPT</b><br><i>(Average Round)</i><br><b>John Mosel B. Bitonio, MBA</b><br><i>(Difficult Round)</i><br><i>Quiz Masters</i> |
| 5:30    | Awarding of Certificates of Appreciation to the Board of Judges<br><br>Awarding of Certificates of Participation to the Participating Schools and Contestants<br><i>(Photo Opportunity)</i> | Masters of Ceremony                                                                                                                                                                                             |
| 5:45    | Awarding Ceremony – Top 5 Winners                                                                                                                                                           | <b>John Mosel B. Bitonio, MBA</b><br><i>ABM Area Head</i>                                                                                                                                                       |
| 5:55    | Closing Remarks                                                                                                                                                                             | <b>John Mosel B. Bitonio, MBA</b><br><i>ABM Area Head</i>                                                                                                                                                       |
| 6:00 pm | Closing Prayer                                                                                                                                                                              | <b>Athina Marie P. Espinosa</b><br><i>ABM GEMxexecutives Peace Officer</i>                                                                                                                                      |

Masters of Ceremony:

**Sophia Marie C. Tangente**  
*ABM GEMxexecutives Academic Affairs Officer*

**Katriona Yzobel A. Garunay**  
*ABM GEMxexecutives Governor*

## 2ND ABM ACCOUNTING OLYMPIAD IMPLEMENTING RULES AND REGULATIONS

### IRR 1.0 COVERAGE AND QUALIFICATIONS

- 1.1 The ABM Accounting Olympiad welcomes all ABM students for both public and private Senior High School students who completed and/or are currently taking Fundamentals of Accountancy, Business, and Management 1 and 2 (or two equivalent Accounting subjects).
- 1.2 Each participating school is allowed to register only one (1) team, composed of two (2) participants.
- 1.3 The contestants must be bona fide Senior High School students of the participating school.
- 1.4 Each pair must only be coached by **one (1)** teacher.
- 1.5 The contest will be held via Zoom on December 5, 2025, at 2:00 p.m., hence, each pair must prepare and use two (2) devices while the contest is going on. One (1) device must be placed in front of the contestants, and the other one (1) should be placed at their back to ensure the integrity and fairness of the competition.
- 1.6 Noncompliance or failure to observe the IRR 1.5 shall be a ground for disqualification.
- 1.7 The contest encompasses the subject content of:
  - a. Fundamentals of Accountancy, Business, and Management 1 (FABM 1)
  - b. Fundamentals of Accountancy, Business, and Management 2 (FABM 2)*Furthermore, specialized topics are incorporated, including but not limited to Cash and Trade Discounts, Income Taxation, Business Taxation, VAT Computations, Bank Reconciliation, Depreciation, and Interest.*
- 1.8 In case there are more than twenty (20) teams to register for the competition, an elimination round will be in place during the easy round. The top twenty (20) teams garnering the highest scores will proceed to the next round.

### IRR 2.0 REQUIREMENTS

- 2.1 Each school must complete the registration requirements and upload them to the official registration form (<https://docs.google.com/forms/d/e/1FAIpQLScq3IAjLiNgIRPgxOipGErKWqLQiuLfUj0JhbuMgou7Pe0vw/vie/wform>) on or before December 1, 2025.  
  
Refer to the file attached in the pinned post of The ABM GEMxecutives official Facebook page (<https://www.facebook.com/share/19wC93qxkS/>) for the necessary files and documents needed to register.
- 2.2 The event requires a registration fee of ₱300.00 for each participating school/pair.
- 2.3 A scanned copy of each contestant's school ID (front and back) to support the identity of the contestants. A *certificate of registration* or *certificate of enrollment* may be used if the contestant (s) 's school ID is unavailable. To avoid delays and inconveniences, ensure the scanned copies are clear and legible.  
  
The scanned copies must be saved as PDF files and formatted as indicated below.
  - a. 2NDAAO\_ID\_(SchoolName).pdf
  - b. Example: 2NDAAO\_ID\_UniversityofSaintLouisTuguegarao.pdf
- 2.4 A scanned copy of the endorsement letter that certifies the names of the official representatives of the school, duly signed by the School Head/Principal.  
  
The scanned copies must be saved as PDF files and formatted as indicated below.
  - a. 2NDAAO\_EndorsementLetter\_(SchoolName).pdf
  - b. Example: 2NDAAO\_EndorsementLetter\_UniversityofSaintLouisTuguegarao.pdf
- 2.5 The scanned copies of the documents needed will be uploaded/attached in the form provided upon registration.
- 2.6 Walk-in applicants/contestants shall **NOT** be entertained.

### IRR 3.0 GENERAL CONTEST RULES AND MECHANICS

- 3.1 The competition will commence synchronously at 2:00 P.M. Philippine Standard Time. Therefore, all participants are advised to be ready and on standby at least one (1) hour before the event for attendance checking, briefing, and technical verification prior to the start of the contest.
- 3.2 The participants are advised to observe a good internet connection. It is a must-have for the participating pairs. The contest proper will commence on time, regardless of any internet problems experienced by participating pairs.
- 3.3 The participant/s experiencing internet problems can still participate in the contest, however, they are only allowed to answer any remaining items if any.
- 3.4 Changing a contestant during the day of competition shall be allowed and acceptable, provided that the cause of change is due to the following reasons and must be properly communicated at least 2 hours prior to the official start of the competition:
  - Emergency during the day/time of competition (e.g., accident, hospitalization of a family member, scheduled checkup etc.).
  - The contestant is sick and unable to attend on the day of competition.
  - Other circumstances deemed to be reasonable subject to the evaluation of the organizers.Note: The substitute contestant must also be registered.

#### BEFORE THE CONTEST PROPER

- 3.5 Contestants are recommended to wear their respective school uniforms. If not possible, contestants are advised to wear their smart casual attire (e.g., collared shirt top) during the competition. Contestants are strictly prohibited from wearing revealing or informal clothing. Failure to follow the dress code is a ground for disqualification.
- 3.6 Contestants must wear their school ID at all times during the competition.
- 3.7 The use of mobile phones, gadgets, and AI-powered accessories, which may potentially cause cheating and delays, are strictly prohibited during the contest proper.
- 3.8 Only the official participants and coaches shall enter the Zoom link. This is to ensure the contest's integrity. Designated facilitators shall strictly implement this provision and shall closely monitor the contestants.
- 3.9 Coaches are allowed to join and watch in the Zoom, however, they are **NOT ALLOWED** to be near and give advice and/or answers while the competition is going on. A 360-degree checking of the participants' vicinity will be conducted prior to the contest proper. Failure to comply with this is a ground for disqualification.

#### DURING THE CONTEST PROPER

- 3.10 Once the Easy Round begins, coaches are required to join the Zoom meeting with their cameras turned on throughout the session to ensure transparency and to verify that they are **NOT** within the vicinity of their contestants, thereby preventing any form of unauthorized coaching during the competition. In case any technical or connectivity issues arise involving their respective participants, the coach must seek permission from the organizers before approaching or attending to the contestants.
- 3.11 All contestants will answer the same set of questions in writing.
- 3.12 Contestants may only have pens, pencils, and calculators. Slate boards and extra clean papers (for scratch/solving) shall be provided by the participants. For uniformity, each pair must use one (1) 1/8 whiteboard or illustration board.
- 3.13 Only **ONE** calculator is allowed to be used per team. Contestants are advised to use only the standard/normal calculator.
- 3.14 Contestants may utilize the use of their pens and paper once the quizmaster starts reading the questions; however, they are only allowed or permitted to utilize their calculators and slate boards when the quizmaster gives the "GO" signal.

Any contestant or group that violates the said provision is subject to the following sanctions:

  - a. First Offense – Warning
  - b. Second Offense – Fifty percent (50%) of the total garnered score shall be deducted
  - c. Third Offense – Disqualification from the competition
- 3.15 A bell will be rung at the end of the designated time per round, and the Quiz Master will say "time is up". Contestants should stop writing and raise their answer boards.

- 3.16 If the contestant is caught cheating, s/he shall be automatically disqualified from the competition.
- 3.17 Any unnecessary remarks on the provided materials are strictly prohibited. Non-compliance with this regulation is considered a violation. Rulings for the violations are based on IRR 3.9 a-c (Offense).
- 3.18 Abbreviations and misspelled words shall **NOT** be considered. Contestants must also capitalize all letters without any alterations. Furthermore, all answers to problem-solving questions must include the proper unit and placement of commas. Failure to follow and observe this provision will automatically void the answer of the participants.
- Example: ABBREVIATION
  - Example: ₱1,234,567,890.00
- 3.19 The Quiz Master will announce the correct answer for the question. Assigned proctors will check each contestant's answer board to determine if the answer is correct.
- 3.20 The Quiz Master will perform a roll call of each team and will say if the answer is correct or wrong.
- 3.21 The question types are multiple choices, identification, and problem-solving questions. Each round may or may not include all the aforementioned question types.
- 3.22 Questions and choices will be read and dictated by the Quiz Master twice.
- 3.23 Any other concerns regarding the competition must be reported to the facilitators immediately. After each round, participants may raise their hand if they have any concerns; the facilitators shall allot ten (10) seconds for each.
- For an uninterrupted flow of the contest, queries shall all be discussed and finalized in each round.
  - If a contestant has other concerns during the competition, s/he must inform the assigned facilitator/s.
- 3.24 Contestants will be given time to attend to their necessities (e.g., bathroom break) after each round.
- 3.25 The results from each round shall be posted before proceeding to the next round. Total scores shall be announced at the end of each category.
- 3.26 The Board of Judge(s) is composed of Certified Public Accountants (CPA) in relevance to the event. Any member of the Board of Judges is vested with the power to give sanction to any contestants or teams who will violate any of the stated provisions in the IRR.
- The IRR may change as deemed necessary by the Board of Judges without prior notice.
  - The judges' decisions are final and irrevocable.**

#### **IRR 4.0 GUIDELINES FOR THE CONDUCT OF THE ABM ACCOUNTING OLYMPIAD**

- 4.1 The ABM Accounting Olympiad is composed of thirty (30) questions with three (3) subset rounds: Easy, Average, and Difficult. Corresponding points and time allotments are outlined below.

|                                        | <b>Easy</b> | <b>Average</b> | <b>Difficult</b> | <b>Clincher</b> |
|----------------------------------------|-------------|----------------|------------------|-----------------|
| <b>Theory Questions</b>                | 15 seconds  | 15 seconds     | 20 seconds       | 15 seconds      |
| <b>Problems Requiring Computations</b> | 20 seconds  | 40 seconds     | 90 seconds       | 60 seconds      |
| <b>No. of Items</b>                    | 10          | 10             | 10               | -               |
| <b>Corresponding Points</b>            | 5           | 8              | 10               | -               |
| <b>Deductions Per Incorrect Answer</b> | 2           | 5              | 8                | -               |

No deductions will be given for teams that did not answer in a round.

- 4.2 Participants are not permitted to leave the Zoom room until the results have been announced.
- 4.3 In case of a tie, a set of clincher questions chosen by the panel of Judges shall be used to break the tie.
- 4.4 The top Five (5) pairs accumulating the highest points shall be declared as Champion, First Runner-Up, Second Runner-Up, Third Runner-Up, and Fourth Runner-Up, respectively.

4.5 All contestants and their coaches will receive a Certificate of Participation.

4.6 The declared winners (Champion, First Runner-Up, & Second Runner-Up) will receive a medal, a Certificate of Recognition, and cash prizes.

- a. Champion - ₱4,000.00
- b. First Runner-Up - ₱2,500.00
- c. Second Runner-Up - ₱1,500.00
- d. Third Runner-Up - Certificate of Recognition
- e. Fourth Runner-Up - Certificate of Recognition