

Republic of the Philippines  
**UNIVERSITY OF RIZAL SYSTEM**  
Tanay, Rizal



# URS Research Journal

The Official University Multidisciplinary  
Refereed Journal

A Bi-annual Publication of the University of Rizal System

**T**he **URS Research Journal** is the official multidisciplinary double-blind refereed bi-annual publication of the **University of Rizal System, Tanay, Rizal, Philippines.**

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# **URS Research Journal**

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## Editor's Note

It is with great honor and scholarly purpose that we present this issue of the University of Rizal System Research Journal, a multidisciplinary refereed publication dedicated to generating knowledge that informs policy, strengthens institutions, advances industry practice, and enhances teaching and learning.

What unites the diverse studies featured in this volume is a shared commitment to institutional strengthening and community empowerment through evidence-based decision-making. Whether in governance, business, finance, entrepreneurship, or education, each article provides actionable insights that support sustainable development and enhance systems that directly impact the lives of individuals and communities.

This issue begins with "Implementation of Letter of Instruction 'PAMANA' of the Philippine National Police: Input to Policy Reforms in Strengthening Human Rights," a timely examination of law enforcement protocols and their alignment with human rights principles. The study highlights the need for responsive policy reforms that promote accountability while upholding human dignity, an essential foundation for public trust.

In the realm of business and management, "Strategic Management Process and Corporate Financial Performance of Memorial Park Businesses" highlights the link between strategic practices and financial outcomes, providing guidance for organizations seeking sustainability and competitiveness in a unique service industry.

Complementing this is the entrepreneurial study "Feasibility Analysis and Market Potential of Establishing a Motorcycle Parts, Accessories, and Service Center in Binangonan, Rizal," which offers practical insights that can stimulate local investment, employment, and economic activity, reflecting the journal's commitment to community-responsive research.

The article "A Multi-layer Credit Scoring Model in Enhancing the Competitiveness of Microfinance Institutions" introduces an innovative analytical approach that supports responsible lending and strengthens microfinance operations, empowering micro-entrepreneurs, and promoting inclusive economic growth.

Finally, the educational research “Task-Based Activities in Purposive Communication Blended with Differentiation Strategies” showcases progressive instructional approaches that enhance student engagement and learning outcomes, reinforcing the importance of pedagogical innovation in higher education.

Together, these works illustrate how research serves as a catalyst for improvement, shaping policies, guiding business strategies, informing financial systems, supporting entrepreneurship, and enriching instructional practice. This shared theme reflects the University of Rizal System’s mission to produce knowledge that is relevant, transformative, and responsive to societal needs.

Importantly, the studies presented in this issue resonate strongly with national and global development agenda, contributing to key goals under the United Nations Sustainable Development Goals (SDGs) such as: SDG 4: Quality Education; SDG 8: Decent Work and Economic Growth; SDG 9: Industry, Innovation, and Infrastructure; SDG 10: Reduced Inequalities; and SDG 16: Peace, Justice, and Strong Institutions.

By addressing human rights, financial inclusion, innovation-driven entrepreneurship, institutional strengthening, and educational advancement, these research endeavors support the realization of AmBisyon Natin 2040’s vision of a *matatag, maginhawa, at panatag na buhay para sa bawat Pilipino*.

As the University of Rizal System Research Journal continues to evolve, we remain steadfast in upholding rigorous peer review, academic integrity, and multidisciplinary collaboration. We encourage scholars, practitioners, policymakers, and educators to engage with the ideas presented herein and to pursue further studies that address both local priorities and global challenges.

May this issue inspire informed decisions, innovative solutions, and meaningful initiatives that uplift communities, empower institutions, and contribute to a better, more inclusive, and sustainable future for the nation.



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## **Implementation of Letter of Instruction "PAMANA" of the Philippine National Police: Input to Policy Reforms in Strengthening Human Rights**

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### **Abstract**

This study assessed the effectiveness of Letter of Instruction (LOI) 55/07 "PAMANA," the Philippine National Police (PNP) Human Rights Development Program, in advancing human rights-based policing across 17 Police Regional Offices. A mixed-method approach was employed, involving 2,238 PNP personnel and 827 Civil Society Organization (CSO) members through surveys, focus group discussions, and document analysis. PNP and CSO respondents rated the program's implementation as "High," recognizing initiatives such as policy advocacy, investigator training, establishment of Human Rights Desks, detainee inspections, and human rights dialogues. However, persistent gaps were identified, including outdated policies, limited awareness, negative perceptions of human rights officers, weak program dissemination, inadequate staffing, and funding constraints. Despite procedural compliance, violations particularly affecting the right to life and vulnerable groups remain evident. The study recommends updating policy provisions, strengthening grassroots awareness, enhancing inter-agency collaboration, and addressing resource limitations. While structurally sound, LOI 55/07 "PAMANA" requires practical reforms to achieve meaningful human rights protection and sustain public trust.

**Keywords:** *LOI 55/07 PAMANA, human rights, Philippine National Police, program evaluation, policy reform*

## Introduction

The protection of human rights has long been a cornerstone of democratic societies. From the Universal Declaration of Human Rights (UDHR, 1948) to subsequent instruments such as the European Convention on Human Rights and the Convention on the Rights of the Child, international frameworks have consistently reinforced the obligation of states to uphold fundamental freedoms. Within this context, policing institutions play a critical role, as law enforcement is tasked with both safeguarding public order and protecting individual rights. The Philippine National Police (PNP), however, continues to grapple with allegations of human rights violations, often amplified through media narratives and complaints filed with the Commission on Human Rights (CHR). These perceptions underscore the persistent tension between policy commitments and operational realities.

The Philippine legal system firmly embeds human rights protections through the 1987 Constitution and landmark legislation such as Republic Acts 7438, 9262, and 9344. To align with these provisions, the PNP incorporates human rights principles into its ethical doctrine and code of conduct. In 2007, Letter of Instruction (LOI) 55/07 “PAMANA” was launched as the Human Rights Development Program of the PNP. Anchored on four components: Institutional Policy Development, Capability Building, Prevention and Control Measures, and Multi-Sectoral Partnerships, the program seeks to mainstream rights-based policing through policy advocacy, training, organizational reforms, and community collaboration. Despite these initiatives, reports of violations, particularly those involving the right to life and vulnerable sectors, reveal gaps between policy design and implementation.

Capability building remains a vital component in enhancing the human-rights protection competencies of PNP personnel. Cetron (2017) underscores the importance of adequate funding to strengthen training initiatives, while Kih (2020) emphasizes the need to address capability gaps and cultivate trust within inter-agency and community alliances. CHR Commissioner Gana also advocates for the institutionalization of human rights education to counter misinformation and promote a deeper understanding of due process and the rights of the accused. However, Conde (2016) contends that comprehensive training must be complemented by strong accountability mechanisms to prevent potential misuse. In a similar

vein, Manuel (2019) supports the integration of rehabilitative and vocational training programs, suggesting parallel strategies for enhancing capacity among law enforcement personnel.

Prevention and control mechanisms are equally critical in safeguarding individuals and mitigating human-rights violations. The PNP Human Rights Affairs Office (HRAO) plays a key role in ensuring adherence to the directives of LOI 55/07 “PAMANA.” Recent studies (Lebret, 2020; McDermott et al., 2021; Nah, 2021; Oyakhire, 2021) highlight the multifaceted nature of protection and equity in human-rights implementation, underscoring the importance of sustained institutional commitment.

Ultimately, multi-sectoral partnerships serve as a cornerstone for effective human rights governance. Collaborative engagements among government agencies, civil-society organizations, and the private sector have been shown to mitigate resource constraints and strengthen policy implementation (Armistead et al., 2007). These partnerships reinforce a holistic approach to human-rights promotion and protection within law enforcement institutions.

Nationally, the Philippines has strengthened its human rights agenda through the Philippine Development Plan (2017–2022), AmBisyon Natin 2040, and its participation in ASEAN and UN human rights mechanisms. The CHR, recognized for its compliance with international standards, has also intensified advocacy, aided by expanded government support. Still, the persistence of reported violations against the PNP highlights the need for a systematic evaluation of “PAMANA” to assess its effectiveness in embedding human rights into everyday policing.

This study is guided by Higgins’ (2015) Theory of Human Rights, which emphasizes the universality of innate rights irrespective of gender, race, or religion, and by the Theory of Change framework from the Norwegian Human Rights Fund (2020), which situates reforms within the dynamics of resources, solidarity, and institutional accountability. Together, these perspectives provide a foundation for evaluating whether “PAMANA” has achieved its intended outcomes. Specifically, the study examines (1) the demographic profile of PNP and CSO respondents; (2) the status of PNP operations in terms of case resolution, violations, and personnel ratios; (3) the level of implementation across institutional policy development, capability building, prevention and control measures, and partnerships; (4)

differences in perception between PNP and CSO respondents; (5) challenges encountered in implementation; and (6) measures undertaken by the PNP to address such challenges.

By evaluating LOI 55/07 “PAMANA,” this study contributes to ongoing efforts to bridge the gap between policy and practice, advance rights-based policing, and enhance public trust in law-enforcement institutions.

## **Methodology**

This study employed a descriptive-quantitative research design, supplemented by Focus Group Discussions (FGDs) to enhance data collection and analysis. Consistent with Jovancic’s (2020) framework, the descriptive method was deemed appropriate for examining existing conditions and identifying possible factors influencing observed phenomena. The primary aim of this approach was to provide an accurate description of the current state of program implementation while offering insights into the underlying causes of identified issues.

The study was conducted across all 17 Police Regional Offices (PROs) in the Philippines and involved a total of 2,238 PNP personnel and 827 CSO members. PNP respondents were classified according to age, rank, and years of service, while CSO respondents were categorized by age and years of service only. Data were gathered through validated survey questionnaires distributed electronically via Google Forms and supported by documentary analysis.

In addition, FGDs provided nuanced perspectives on the challenges encountered in implementing the “PAMANA” program, particularly those related to institutional policies, public awareness, and resource limitations. Quantitative data were analyzed using statistical tools, including frequency distribution, weighted mean, and t-tests, to evaluate the level of program implementation. These techniques enabled analysis of PNP and CSO responses, resulting in a comprehensive evaluation of the program’s strengths, weaknesses, and overall effectiveness.

## Results and Discussion

To answer the research sub-problems, the following section presents the results along with their corresponding discussion.

**Table 1**  
*Profile of the Respondents*

Age	PNP		CSO		Overall	
	f	%	f	%	f	%
25 - below	52	2.3	63	7.6	115	3.8
25 - 29	291	13.0	95	11.5	386	12.6
30 -34	558	24.9	188	22.7	746	24.3
35 - 39	555	24.8	269	32.5	824	26.9
40 - 44	438	19.6			438	14.3
45 - 49	269	12.0	170	20.6	439	14.3
50 - above	75	3.4	42	5.1	117	3.8
Total	2,238	100.0	827	100.0	3,065	100.0
Rank						
Pat	313	14.0	-	-	313	14.0
PCMS	120	5.4	-	-	120	5.4
PCpl	600	26.8	-	-	600	26.8
PCPT	41	1.8	-	-	41	1.8
PEMS	90	4.0	-	-	90	4.0
PLLT	9	.4	-	-	9	.4
PLTCOL	9	.4	-	-	9	.4
PMAJ	22	1.0	-	-	22	1.0
PMSg	117	5.2	-	-	117	5.2
PSMS	191	8.5	-	-	191	8.5
PSSg	726	32.4	-	-	726	32.4
Total	2,238	100.0	-	-	2,238	100.0
Length of Service						
30 - above	12	.5	9	1.1	21	.7
29 - 25 years	58	2.6	34	4.1	92	3.0
24 - 20 years	185	8.3	52	6.3	237	7.7
19 - 15 years	431	19.3	112	13.5	543	17.7
14 - below	1,552	69.3	620	75.0	2,172	70.9
Total	2,238	100.0	827	100.0	3,065	100.0

As shown in Table 1, in terms of age, the most significant proportion of respondents belongs to the 35-39 years old category, representing 26.9% (n = 824) of the sample. This is followed by those aged 30-34 years (24.3%, n = 746) and 45-49 years (14.3%, n = 439).

The 40-44 year and 25-29 year groups each account for 14.3% (n = 438), and respondents 50 years and above and those 25 years and below constitute only 3.8% (n = 115). These results indicate an intense concentration of respondents within the middle-aged bracket, particularly those 35-39 years old.

In terms of rank, the majority hold the position of Police Staff Sergeant (PSSg) at 32.4% (n = 726), followed by Police Corporal (PCpl) at 26.8% (n = 600). Other notable ranks include Patrolman/Patrolwoman (Pat.) at 14% (n = 313) and Police Senior Master Sergeant (PSMS) at 8.5% (n = 191). Lower frequencies were observed among Police Chief Master Sergeant (PCMS) at 5.4% (n = 120), Police Master Sergeant (PMsg) at 5.2% (n = 117), and Police Captain (PCPT) at 1.8% (n = 41). The least represented ranks were Police Lieutenant (PLLT) and Police Lieutenant Colonel (PLTCOL), each at 0.4% (n = 9). This distribution reveals that the bulk of respondents occupy non-commissioned officer ranks, with PSSg being the most common.

With respect to length of service, a significant majority of respondents, 70.9% (n = 2,172), reported having 14 years or fewer in service. This is followed by 15-19 years at 17.7% (n = 543), 20-24 years at 7.7% (n = 237), 25-29 years at 3% (n = 92), and 30 years or more at 0.7% (n = 21). These figures suggest that most respondents are relatively early in their careers, with shorter tenures dominating the sample.

Taken together, the demographic profile reflects a young to mid-career police force, concentrated in middle-aged groups, lower non-commissioned ranks, and relatively short service durations. This profile suggests a developing workforce that continues to accumulate professional experience and institutional knowledge (Gabriel, 2023).

**Table 2**

*Profile of the Philippine National Police with Respect to PRO Unit Group Distribution*

Region	Frequency	Percentage	Rank
NCRPO	23681	12.76	1
PROCOR	9181	4.95	10.5
PROBAR	8480	4.57	10.5
PRO 1	10052	5.42	10.5
PRO 2	9739	5.25	10.5
PRO 3	13281	7.16	3
PRO 4A	13595	7.33	3
PRO 4B	6914	3.73	15.5
PRO 5	11393	6.14	6
PRO 6	13467	7.26	3
PRO 7	11544	6.22	6
PRO 8	11257	6.07	6
PRO 9	8203	4.42	15.5
PRO 10	10004	5.39	10.5
PRO 11	9605	5.18	10.5
PRO 12	7854	4.23	15.5
PRO 13	7288	3.93	15.5
TOTAL	185538	100.00	

The distribution of PNP personnel across PROs reveals the highest concentration in the National Capital Region Police Office (NCRPO), which is consistent with the population distribution in the National Capital Region (NCR). Based on the 2020 Census of Population and Housing (CPH), the NCR had a population of 13,484,462 as of May 1, 2020, accounting for 12.37% of the total Philippine population. This figure represents an increase of 607,209 from the 12.88 million recorded in 2015, and a rise of 1,628,487 from 2010 (11.86 million). Compared to 2000, the NCR’s population increased by 3,551,902 from its baseline of 9.93 million. These trends underscore the region’s rapid demographic growth and its implications for public safety and law enforcement requirements.

This finding is consistent with Lucagbo et al. (2015), who examined crime interventions in the NCR and highlighted that the concentration of police personnel, coupled with patrols and checkpoints, forms part of NCRPO’s strategy to address crime in the country’s most densely populated region. The allocation of personnel in the NCRPO reflects the PNP’s prioritization of areas with higher

higher population density, greater crime risks, and heightened demand for police visibility and intervention.

Overall, the concentration of PNP personnel in the NCR demonstrates a strategic alignment between population pressures and the presence of law enforcement. This distribution not only responds to the region’s demographic realities but also reinforces the PNP’s role in implementing intensified interventions aimed at reducing crime in the nation’s capital.

**Table 3**

*Status of the Philippine National Police Operations with Respect to the Number of Solved Cases and the Number of Ongoing Cases*

	2021		2022	
	Case Status		Case Status	
	Resolved	Pending	Resolved	Pending
January	2484	0	152	0
February			355	22
March				
April			172	14
May			89	10
June	472	0	83	16
July			99	16
August	662	0		
September			9	36
October	427	2	52	39
November			18	24
December			4	0

The analysis of case resolutions and pending cases over two years reveals notable shifts in PNP performance. From January to May 2021, the PNP resolved 2,484 cases, with no pending cases. In contrast, during the same period in 2022, only 768 cases were resolved, leaving 26 cases pending. Between June and July 2021, the PNP resolved 472 cases, with no pending backlogs, compared to 182 resolved and 18 pending in 2022. Similarly, in August and September 2021, 427 cases were resolved, with only two pending; in contrast, in 2022, case resolutions drastically declined to 74, with 63 cases pending.

This pattern reflects a 200% decrease in resolved cases from 2021 to 2022, accompanied by a marked increase in unresolved

cases, signaling a deterioration in case management and resolution efficiency. These findings resonate with Timberman (2019), who argued that systemic issues, including the abuse of power during anti-crime and anti-drug campaigns, undermine law enforcement credibility and disproportionately affect vulnerable populations, particularly the urban poor.

In conclusion, the sharp decline in resolved cases and the concurrent rise in pending cases highlight critical gaps in the PNP’s operational performance. Despite intensified campaigns against illegal activities, systemic and structural issues appear to constrain the institution’s capacity to deliver timely justice, reinforcing the need for reforms in accountability, case monitoring, and resource allocation.

**Table 4**  
*Status of the Philippine National Police Operations with Respect to the Number of Violations*

Month	Human Rights Violations 2021-2022											
	Right to Life		Rights of Vulnerable Person		Right to Security		Right to Property		Right to Respect One's Dignity		Right to Liberty	
	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022
January-May	52	114	2311	23	63	15	47	4	3	2	8	1
February-March		224		44		36		37		9		17
April		217		12		10		15		4		0
May		62		19		10		4		4		0
June-July	428	61	17	14	2	8	21	8	2	1	2	1
July-August		71		16		11		9		6		2
August-September	555		27		41		18		20		1	
September-October		29		6		2		2		6		0
October-December	346	50	49	8	3	9	14	2	0	7	15	15
November		17		7		2		4		4		8
December		0		1		2		0		1		0
<b>TOTAL</b>	<b>1381</b>	<b>845</b>	<b>2404</b>	<b>150</b>	<b>109</b>	<b>105</b>	<b>100</b>	<b>85</b>	<b>25</b>	<b>44</b>	<b>26</b>	<b>44</b>

The data on reported human rights violations between 2021 and 2022 reveal significant fluctuations across different categories. The number of Right to Life violations decreased from 1,381 cases in 2021 to 845 cases in 2022. The most pronounced change is observed in violations of the Rights of Vulnerable Persons, which dropped sharply from 2,404 cases in 2021 to 150 in 2022. Meanwhile, violations of the Right to Security slightly decreased from 109 to 105, and those concerning the Right to Property fell from 100 to 85. By contrast, violations of the Right to Respect One’s Dignity increased

from 25 in 2021 to 44 in 2022, and Right to Liberty violations similarly rose from 26 to 44.

These figures indicate a mixed trend: while there was a substantial reduction in reported violations of the Right to Life and Rights of Vulnerable Persons, other categories, such as dignity and liberty, recorded increases. The results underscore persistent risks faced by marginalized groups and individuals advocating for reform. This trend resonates with the findings of the Civicus Monitor (2024), which documented escalating threats and attacks against political activists, environmental defenders, Indigenous leaders, journalists, and lawyers, alongside state harassment of media outlets, exemplified by the cyber libel conviction of journalist Maria Ressa and the closure of a major television network.

In summary, the data indicate a notable decline in the most severe categories of human rights violations, particularly those affecting life and vulnerable groups, while also highlighting emerging concerns in civil and political rights, such as liberty and dignity. These findings highlight ongoing systemic challenges in human rights protection and underscore the need for sustained reforms to ensure both physical security and civic freedoms in the Philippines.

**Table 5**  
*Status of the Philippine National Police Operations with Respect to the Ratio of Personnel*

Personnel	Frequency	Percentage	Rank
Command Group	3,634	2	3
Police Regional Offices	185,538	81	1
National Support Units	39,419	17	2
Grand Total	228,591	100	

The distribution of PNP personnel shows an intense concentration in the PROs, which account for 185,538 personnel or 81% of the total force. This is followed by the National Support Units, with 39,419 personnel (17%), and the Command Group, with only 3,634 personnel (2%). The data indicate that the majority of the police workforce is deployed at the regional level, with significantly fewer personnel in specialized support and command functions.

However, concerns have been raised regarding the phenomenon of so-called “missing policemen,” referring to officers assigned for personal security duties to VIPs and, in some instances, to wealthy POGO operators. Such practices contribute to uneven deployment and reduce the number of officers available for actual community policing. As noted by Dalizon (2022), this challenge highlights the importance of the initiative by PNP Chief General Jun Azurin, who has called for a full accounting of police personnel, down to the station level, to ensure proportional deployment in line with international standards, specifically the benchmark of one policeman per 500 residents.

In conclusion, while the bulk of personnel are stationed in PROs, issues of deployment imbalance and accountability limit the PNP’s ability to meet international policing standards. Addressing the problem of “missing policemen” and ensuring more equitable personnel distribution remain critical for strengthening law enforcement effectiveness and public trust.

**Table 6**  
*Level of Implementation of LOI 55/07 “PAMANA” Human Rights Development Program of the Philippine National Police as Assessed by the Two Groups of Respondents*

Aspects	PNP		CSO Accre		Overall	
	Mean	VI	Mean	VI	Mean	VI
Institutional Policy Development on Human Rights	4.07	H	4.11	H	4.08	H
Capacity Building	4.13	H	4.16	H	4.14	H
Prevention and Control of Human Rights Violations	4.11	H	4.15	H	4.12	H
Multi-Sectoral Cooperation	4.10	H	4.14	H	4.11	H
<b>Grand Mean</b>	<b>4.10</b>	<b>H</b>	<b>4.14</b>	<b>H</b>	<b>4.11</b>	<b>H</b>

*H-High*

The evaluation of the implementation of LOI 55/07, the “PAMANA” Human Rights Development Program of the Philippine National Police, consistently yields high ratings across all dimensions. Prevention and Control of Human Rights Violations obtained the

highest mean score (M = 4.12), followed by Multi-Sectoral Cooperation (M = 4.11). Both Capacity Building and Institutional Policy Development registered identical ratings (M = 4.08). These results indicate that the program is being implemented at a high level overall.

The literature supports the findings. IPPD (2024) underscores the necessity of strengthening internal capacity for human rights education, reflecting the high score in capacity building. Similarly, the Commission on Human Rights (2022) emphasizes the importance of community and faith-based collaboration in promoting humane policing, which aligns with the favorable assessments of multi-sectoral cooperation and prevention strategies.

The consistently high ratings across all program components affirm that the Philippine National Police is effectively advancing its human rights development agenda. The results highlight the importance of institutional capacity, preventive strategies, and multi-sectoral collaboration in ensuring the sustained realization of human rights objectives.

**Table 7**  
*Significant Difference in the Level of Implementation of LOI 55/ 07 “PAMANA” Human Rights Development Program of the PNP as Assessed by the Two Groups of Respondents*

Aspects	Respondent	Mean	Sd.	Mean Diff	t	df	Sig.	H <sub>0</sub>	VI
Institutional Policy Development on Human Rights	PNP	4.07	.669	.042	1.557	3063	.120	FR	NS
	CSO Accre	4.11	.661						
Capacity Building	PNP	4.13	.666	.035	1.302	3063	.193	FR	NS
	CSO Accre	4.16	.668						
Prevention and Control of Human Rights Violations	PNP	4.11	.677	.041	1.508	3063	.132	FR	NS
	CSO Accre	4.15	.665						
Multi-Sectoral Cooperation	PNP	4.10	.687	.041	1.466	3063	.143	FR	NS
	CSO Accre	4.14	.693						
Grand Mean	PNP	4.10	.651	.040	1.514	3063	.130	FR	NS
	CSO Accre	4.14	.645						

*FR- Failed to Reject      NS- Not Significant*

The data above display that in terms of Institutional Policy Development on Human Rights, Capacity Building, Prevention and

Control of Human Rights Violations, and Multi-Sectoral Cooperation, obtained significance value .120, .193, .132, and .143, respectively, greater than .05 level of significance, therefore, there is no significant difference on the level of implementation of LOI 55/ 07 “PAMANA” Human Rights Development Program of the PNP as assessed by the two groups of respondents.

This means both groups share a similar perception of the program’s implementation, suggesting consistency in how the efforts and impact of the “PAMANA” Program are observed across different stakeholders. It reflects a unified acknowledgment of the PNP’s initiatives to promote and integrate human rights principles.

### **Problems Encountered on the Implementation of LOI 55/07 “PAMANA” Human Rights Development Program of the PNP**

To better understand the implementation challenges, a focus group discussion (FGD) was conducted via Zoom with 20 Human Rights Desk Officers from selected police stations, provincial offices, and regional headquarters. The FGD sought to gather field-based perspectives and validate survey results, particularly those indicators that recorded the lowest mean scores across the program’s four key components. This qualitative input provided deeper contextual insights into the operational difficulties encountered in implementing LOI PAMANA.

#### ***What do you know about problems with Human Rights?***

Human Rights are always a concern for all. Human rights are principles that recognize and protect the dignity of all people. Human rights govern how individuals live in society and with one another, as well as their relationship with the State and the obligations owed to them by the State. Hence, respondents mentioned that the problem lies in the erroneous perception of personnel regarding the actual functions of human rights within the organization. The term “human rights” often carries a negative connotation, which can lead to misunderstandings. This view is echoed by others who share the same observation. Others interpreted that those who are connected or assigned rights with humans are perceived to be always a “KALABAN.” This may be further discussed, as some personnel view human rights officers as overly critical or primarily focused on highlighting mistakes. Because of this, they sometimes view human rights officers as obstacles instead of partners in promoting lawful and

ethical practices. This attitude was developed due to a misunderstanding of the role. Some think human rights officers are only there to punish or reprimand them. In truth, their role is to raise awareness, guide personnel, and help ensure that decisions are made with respect for people's rights. Another concern is the fear of accountability, which human rights rules require, emphasizing openness and responsibility. For some, this feels like extra pressure, or their judgment is called into doubt.

For this reason, respondents aspire to make a move to emphasize the orientation or teaching of the public about the function or purpose of human rights. The responses could also be the best avenue to provide value on how the LOI "PAMANA" may be appropriately introduced to everyone.

Regarding the implementation of Letter of Instruction 55/07, respondents noted that the directive crafted in 2007 is now considered outdated and less applicable to contemporary contexts. In addition, its provisions have not been fully cascaded to lower levels of the organization, resulting in limited awareness and understanding among personnel. As a result, the program's purpose, particularly in promoting human rights principles, is not widely appreciated. Furthermore, human rights development initiatives are often taken for granted compared to other organizational priorities, which weakens the effectiveness of the program's implementation.

In addition to personnel awareness of human rights and the perception that human rights are often taken for granted or not a priority within the unit, staffing patterns are also a concern that must be considered. There is an observation that limited implementation at the lower level causes a lack of awareness and understanding of the "PAMANA."

On the four aspects of the program, specific provisions or statements that were identified to obtain a lower mean are identified. In institutional policy, there is a statement about comments on providing input on the proposed bill.

The PRO representative emphasized that several provisions of the directive are outdated and have not been effectively disseminated. The representative further asserted that implementation gaps are likely to persist when personnel are neither sufficiently informed about the policy nor adequately equipped with the requisite knowledge and

operational understanding. In such circumstances, effective program execution becomes inherently constrained.

These responses contributed to the relatively low mean recorded for the item. In terms of capability-building initiatives, the development and production of DVD-based training programs or short instructional films received the lowest mean scores. This shift may be attributed to the growing preference for digital or online formats over physical media, which are now more commonly used. Participants also acknowledged that only a limited number of films explicitly promoting human rights are currently available.

Regarding prevention and control measures against human rights violations, the installation of video recording systems in investigation rooms was generally supported in principle. However, respondents indicated that consistent implementation remains challenging, particularly in municipal police stations, due to budgetary constraints and resource limitations.

***On Institutional Policy Development, a response worth noting:***

More often than not, policies are issued, released, approved, and forwarded to lower units for their supposed inputs, but for compliance's sake.

As a result, it is mentioned that the appropriate individuals, particularly those with experience or those directly involved with the tasks or activities, should share inputs/comments on proposed policies or bills to that effect, as they are in a better position to recommend or provide ideas applicable in their respective AOR that could aid in the effective implementation of such policy in the future.

The prevention and control measures against human rights violations, on how they find installation of video recording systems in investigation rooms, and if they have in their units or place of assignment, respondents commented that:

The PRO representative reiterated that it is ideal, but the purchase and installation of the video recording are far from being attained due to limited or no funding.

With this response, it is worth noting that numerous plans are in place to deliver the best service; however, concerns about budget constraints often hinder the attainment of these plans or projects.

On the multi-sectoral partnership, the PRO representative responded, “They are very aggressive human rights groups, but when we ask them to tie up, there are many excuses.” According to the response, maintaining a partnership without doing something for the other party's benefit will make it difficult for them to establish a strong partnership. A culture of commitment must be introduced to help them understand the value of collaboration.

With the identified concerns in implementing “PAMANA,” the PNP cited the need to address these issues through specific and detailed interventions, such as conducting rigorous training and seminars. These capacity-building activities must focus on targeted knowledge and skills to ensure the effective attainment and implementation of the set plans and programs.

It is then essential for the institution to prioritize the conduct of the said training and seminars. A well-designed training program with a clearly defined target skill can be conceptualized. A budget must be allocated to cover training, seminars, and conferences that help address the various concerns in implementing a policy.

### **Measures Initiated by the PNP to Address the Challenges**

Regarding the measures to address the identified problems, more detailed topics related to human rights are designed, which may be offered through seminars and training. A re-orientation should be conducted to clarify the function of HRD officers. A reiteration that the HRD has no investigative power but may conduct an inquiry and refer the case to the proper investigating authorities.

More cascading at the lower level should be conducted to understand human rights. The provisions of the Letter of Instruction “PAMANA” should be reviewed to make them realistic and applicable to the current scenario. Staffing patterns must be considered to address the limited personnel needed to implement the program. Regarding the components, institutional policy requires upgrading policies based on current trends. A clearer standard for mandatory career courses should be made. As part of the control measure, facilities should be revisited to address overcrowded jail conditions, meal services, and proper sanitation, among other issues. In light of this concern, it is advisable not to stop working or lobbying with the local government, as it is a reality that there is a significant funding

issue to address the facility's concerns. The non-availability of investigation cameras led to the adoption of CCTV as an alternative.

As a result of the FGD, it is evident that there are significant concerns that must be addressed in the four components of human rights. An immediate review of provisions will be made to address the current concerns. Finally, the FGD confirms the need to strengthen the program for building personnel capabilities.

### **Conclusion**

The findings of this study offer critical insights into the implementation of LOI 55/07, "PAMANA," highlighting both the progress achieved and the challenges that remain within the Philippine National Police.

More specifically, it revealed that the majority of respondents were between 35 and 39 years old, held the rank of Police Staff Sergeant (PSSG), and had served the PNP for 14 years or less. The concentration of personnel in the NCRPO reflects the region's population density and operational demands. Despite these demographic strengths, a concerning trend emerged: from 2021 to 2022, the number of resolved human rights cases declined while pending cases significantly increased, with marked variances in violations, particularly those involving the Right to Life and the Rights of Vulnerable Persons.

The assessment of LOI 55/07 "PAMANA," the PNP Human Rights Development Program, revealed a generally high level of implementation across core components. These included human rights policy advocacy and monitoring, capacity-building for investigators, establishment of Human Rights Desks, maintenance of detainee inventories, inspection of lock-up facilities, and conducting human rights-related seminars and consultations. Moreover, no statistically significant differences emerged between the two respondent groups, suggesting a consistent perception and shared understanding of the program's objectives and operational processes.

However, persistent challenges were identified. Misconceptions about the role of human rights officers, often perceived as adversaries rather than supportive partners, continue to hinder effective engagement. The outdated provisions of LOI

“PAMANA,” combined with insufficient dissemination to lower operational levels, have led to limited comprehension and weak implementation. Additionally, human rights offices are often overlooked, and staffing remains inadequate to support comprehensive program delivery.

To address these gaps, the study recommends updating and contextualizing human rights training programs, conducting reorientations to clarify the supportive, not investigative, function of Human Rights Development (HRD), and strengthening grassroots awareness campaigns. Revising outdated provisions to reflect current human rights contexts, aligning staffing patterns with program needs, and pursuing policy reforms anchored in the four components of LOI “PAMANA” are also imperative. Collectively, these measures can ensure a more responsive, inclusive, and sustainable framework for advancing human rights within the Philippine National Police.

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## Strategic Management Process and Corporate Financial Performance of Memorial Park Businesses

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### Abstract

This study investigated the strategic management process and its relationship to the corporate financial performance of memorial park businesses in a province in the Philippines. Specifically, it examined how key organizational officials, including chief operating officers and heads of sales and marketing, finance and accounting, operations, and human resources, apply strategy formulation, implementation, and evaluation in their respective organizations. A descriptive research design was employed, and data were gathered from selected memorial park enterprises that have been operating for more than 15 years, with over 20 personnel and a capital investment exceeding ₱10,000,000. These businesses primarily engage in selling memorial lots and providing chapel services simultaneously. Findings revealed that the three phases of strategic management: formulation, implementation, and evaluation, were consistently utilized across the enterprises. Internal and external environmental factors were found to be most actively integrated during the strategy formulation stage. However, the COVID-19 pandemic significantly influenced financial performance, as reflected in key financial ratios, indicating challenges in operational stability and profitability. The study concludes that adopting systematic strategic management practices enhances organizational resilience and adaptability, particularly during periods of economic uncertainty. Moreover, the application of SWOT analysis is recommended as an essential framework for identifying competitive advantages and formulating responsive strategies that capitalize on emerging business opportunities within the memorial park industry.

**Keywords:** *strategic management process, strategy formulation, strategy implementation, strategy evaluation, intertemporal business magnitude*

## Introduction

The death care or bereavement industry, while not considered highly lucrative, remains a sector that will never cease to exist. It encompasses companies that provide essential products and services related to end-of-life arrangements, including chapel services, burials, cremation, memorial parks, and interment services. In the Philippines, the death care industry represents a growing business sector influenced by multiple internal and external factors.

Externally, several macro-environmental drivers contribute to its expansion, such as an aging population, a robust economy, urbanization, rising disposable income, consistent population growth, an increasing death rate, and unmet demands for funeral products and services. Internally, business growth is shaped by factors like strategic vision, marketing strategies, branding, financial performance, and customer base (Mellen, 2018). Operations of memorial parks and cemeteries in the Philippines are governed by various laws, including the Accessibility Law, the National Building Code (Presidential Decree No. 1096), Republic Act No. 7277, also known as the Magna Carta for Disabled Persons, the Water Code, and sanitation and electrical regulations, among others.

In Rizal province, numerous memorial parks operate across its 13 municipalities, with a concentration in Antipolo City. Despite their presence, there remains a lack of scholarly literature detailing their performance, management practices, and strategic responses to changing economic conditions. The absence of such studies limits understanding of how these enterprises sustain operations and adapt to market fluctuations.

Strategic management, by nature, aims to achieve and sustain a competitive advantage. A strategic plan serves as a company's game plan, comparable to a playbook that directs success. Given the shrinking profit margins caused by the global economic recession, firms must implement precise and deliberate strategic planning to ensure survival and competitiveness. A well-constructed strategic plan reflects careful managerial choices among numerous alternatives and commits to specific directions, policies, and operations. Like other business sectors, memorial park enterprises face challenges that require continuous strategic analysis and evaluation to maintain stability.

The COVID-19 pandemic further disrupted operations across industries, and memorial park businesses were not exempt. Both large and small enterprises faced reduced revenues, tight cash flows, and shifts in customer preferences. Understanding how these organizations used strategic management to navigate such challenges is therefore crucial.

This study is grounded in David's (2011) Strategic Management Framework, which posits that strategic management comprises three core stages: formulation, implementation, and evaluation. It also adopted the Finance Theory of Mahisha Sura Mardhini, which explains that financial performance analysis identifies a firm's strengths and weaknesses through relationships among balance sheet and income statement items, evaluating profitability, liquidity, leverage, and activity ratios.

To support memorial park enterprises, this research developed a responsive strategic management framework that can serve as a reference for evaluating performance, formulating and implementing strategies, and assessing potential alternatives. Specifically, it sought to establish the organizational profile, determine the extent of strategic management process utilization, evaluate financial performance, and identify issues encountered in strategic management practices among memorial park businesses in the province.

Prior studies reinforce these analytical dimensions. Borres (2020), in "*Growth Drivers in Selected Death Care Business in the Philippines*," identified specific internal and external factors that shape strategic decision-making. Similarly, Arabit (2015) examined external factors affecting memorial park businesses in Antipolo City, such as industry growth, government regulation, socio-technological conditions, ecological environment, and cultural influences. Financial literature supports these findings: liquidity ratios assess short-term survival (Whitecotton et al., 2019), activity ratios measure management efficiency (Ballada, 2014), solvency ratios evaluate long-term debt capacity (Whitecotton et al., 2019), and profitability ratios, such as gross profit margin, net profit ratio, return on assets, and return on equity, reflect overall operational outcomes (Brigham et al., 2013).

By integrating these theoretical and empirical insights, this study aims to enhance understanding of how strategic management processes influence financial performance within memorial park enterprises. Ultimately, it aims to provide a practical and evidence-based framework that strengthens strategic planning, adaptability, and financial resilience in the Philippine death care industry.

## **Methodology**

This study employed a descriptive research design using a survey questionnaire and structured interviews to gather data on the strategic management practices and financial performance of memorial park businesses in the province of Rizal.

The study covered 16 memorial park businesses operating across the province. Using total enumeration sampling, all were invited to participate; however, only 13 organizations (81.25%) agreed to be included in the final sample. Respondents were key officials from within each organization, comprising five chief operating officers and 13 heads of sales and marketing, human resources, finance and accounting, and operations.

The research instrument, adapted and modified from the Association Management, Consulting and Evaluation Services, was designed to obtain data necessary for determining the profile of the business, the extent of utilization of corporate strategy development processes, the responsiveness to internal and external factors, and the problems encountered in applying their strategic management frameworks. Specifically, the first section gathered information on the businesses' operational profile (such as years in operation, capital, and number of personnel); the second assessed the extent to which corporate strategies were formulated, implemented, and evaluated; the third examined the degree to which internal and external environmental factors were incorporated into strategic actions; and the fourth identified the issues faced in executing these strategies.

The instrument underwent content validation by a panel of experts, comprising research specialists, professorial lecturers, consultants, and practitioners in marketing, finance, and accounting. The questionnaires were personally administered to chief operating officers and department heads, complemented by structured interviews to validate and deepen the responses.

Data analysis utilized frequency, percentage, and rank distribution to describe the business profile. The mean was used to determine the extent of strategic management utilization and responsiveness to internal and external factors, while financial ratio analysis evaluated the businesses' financial performance. Ranking procedures were further applied to identify and prioritize the challenges encountered. To ensure data reliability, financial statements were obtained from the Securities and Exchange Commission's online ordering system. All quantitative data were statistically treated, and financial results were interpreted through standard financial ratio analysis techniques.

**Results and Discussion**

**Table 1**

*Extent of Utilization of the Strategic Management Process by Memorial Park Businesses in the Province of Rizal*

Aspect	Mean	VI
Strategy Formulation	3.83	Highly Utilized
Strategy Implementation	3.69	Highly Utilized
Strategy Evaluation	3.73	Highly Utilized
Grand Mean	3.75	Highly Utilized

Table 1 reveals that memorial park businesses in the province of Rizal consistently demonstrate high levels of engagement across all three components of the strategic management process: Strategic Management Planning, Strategic Management Execution, and Strategic Management Control. Each component was rated as "Highly Utilized," indicating that these enterprises employ systematic and well-structured strategic management practices throughout their organizational operations. The overall assessment highlights the extent to which these businesses actively engage in all stages of strategic management, from formulating and implementing strategies to monitoring and evaluating their effectiveness.

The relatively higher mean scores across the three components suggest that memorial park enterprises adopt a deliberate and structured approach to decision-making, planning, and operational control. Their consistent participation in strategy formulation, implementation, and evaluation demonstrates a proactive approach to enhancing organizational efficiency, competitiveness,

and long-term sustainability. This finding suggests that these enterprises recognize the value of strategic management as a crucial mechanism for navigating business complexities and ensuring sustained growth.

Moreover, the high level of utilization of strategic management practices demonstrates these organizations' adaptability to change and their commitment to continuous improvement. Such practices not only enhance operational performance but also strengthen stakeholder confidence by signifying disciplined management, accountability, and forward-looking governance. This level of strategic engagement positions memorial park businesses to respond effectively to industry challenges, shifting consumer behaviors, and market uncertainties.

These findings align with the study of Borres (2020), "Growth Drivers in Selected Death Care Businesses in the Philippines," which emphasized that effective strategic planning, through the formulation, implementation, and evaluation of strategic directions, is vital in achieving organizational goals. The strong adherence of memorial park enterprises to structured strategic management processes, therefore, reflects a maturing industry orientation toward sustainable competitiveness and performance excellence.

**Table 2**

*Extent of Intertemporal Business Magnitude – Internal Factors of Memorial Parks*

Internal Factors	Mean	VI
Human Resources	3.74	Often
Sales and Marketing	3.91	Often
Finance and Accounting	3.76	Often
Operation	3.72	Often
Other Factors	3.18	Sometimes
Grand Mean	3.66	Often

The data reveal that memorial park businesses often incorporate internal factors into their strategy formulation, as indicated by the grand mean of 3.66. Among the key internal areas, sales and marketing obtained the highest mean score (3.91), followed by finance and accounting (3.76), human resources (3.74), and

operations (3.72), all interpreted as “Often.” Only other factors registered a lower mean (3.18), interpreted as “Sometimes.”

These findings suggest that the internal environment, particularly in the domains of marketing, finance, and human resources, plays a significant role in shaping strategic decisions among memorial park enterprises. The consistent emphasis on sales and marketing highlights the industry’s competitive nature, where customer engagement, service differentiation, and market visibility are crucial to maintaining business continuity and driving growth. The relatively high attention given to finance and accounting indicates a deliberate focus on fiscal discipline and sustainability, while the inclusion of human resources and operations reflects the sector’s recognition of workforce efficiency and service reliability as critical enablers of performance.

The results affirm David’s (2011) Strategic Management Framework, which highlights the integration of internal strengths and weaknesses as a foundation for effective strategy formulation. Similarly, Arabit (2015) emphasized that internal business dimensions such as management capabilities, marketing systems, and financial resources directly influence the quality of strategic actions among memorial park businesses. In the same vein, Borres (2020) concluded that internal organizational factors are vital determinants of growth and competitiveness in the Philippine death care industry.

Overall, the findings demonstrate that memorial park businesses in Rizal exhibit a structured and internally driven approach to strategic planning. This practice enhances operational coherence and responsiveness, contributing to improved adaptability and long-term sustainability in a service-oriented and emotionally sensitive market such as the death care industry.

The data in Table 3 indicate that memorial park businesses often consider external factors in their strategic management processes, as reflected by a grand mean of 3.41. This suggests a moderate to high awareness of the external business environment when formulating strategies. Among the factors, the political and legal environment had the highest mean (3.66, “Often”), followed by the socio-economic environment (3.54) and other factors (3.50), all of which were likewise interpreted as “Often.” Meanwhile, the economic (3.31), ecological (3.38), and technological (3.05) environments were rated as “Sometimes,” indicating selective or situational consideration

of these domains. The results suggest that memorial park businesses prioritize political, legal, and socio-economic factors, as these directly impact regulatory compliance, service delivery, and customer demand. Given that memorial parks are highly regulated facilities, attention to government policies, land use laws, and health and sanitation codes is crucial for operational legitimacy and sustainability. Similarly, sensitivity to socio-economic conditions enables these enterprises to align services and pricing structures with the financial capacities and cultural preferences of their clientele. However, the relatively lower mean scores for technological and ecological environments suggest that adaptation to innovation and environmental sustainability practices remains an emerging area of focus. This finding is consistent with Arabit (2015), who found that while external factors significantly shape the strategic actions of memorial park businesses, attention to technology and ecological management tends to lag behind economic and political concerns. Likewise, Borres (2020) emphasized that responsiveness to changing external conditions, particularly regulatory shifts and social dynamics, is essential for sustaining competitiveness in the Philippine death care industry.

**Table 3**

*Extent of Intertemporal Business Magnitude - External Factors of Memorial Parks*

External Factors	Mean	VI
Political and Legal Environment	3.66	Often
Economic Environment	3.31	Sometimes
Socio-economic Environment	3.54	Often
Technological Environment	3.05	Sometimes
Ecological Environment	3.38	Sometimes
Other Factors	3.50	Often
Grand Mean	3.41	Often

These findings align with David’s (2011) Strategic Management Framework, which asserts that effective strategy formulation requires an objective evaluation of both internal and external environments to maintain alignment with market realities. The moderate engagement with external factors suggests that while memorial park enterprises in Rizal demonstrate awareness of their

operating environment, there is still room to strengthen environmental scanning, technological integration, and ecological responsiveness to enhance long-term strategic agility.

**Table 4**

*Financial Performance of Memorial Park Businesses in the Province of Rizal during Pre-Pandemic, Pandemic, and Forecasted Recovery Phase*

FINANCIAL PERFORMANCE	Pre-Pandemic	Pandemic	Recovery
	2016 - 2019	2020	2023 onward
Liquidity Ratio			
a. Current Ratio	2.07	2.22	2.59
Activity or Management Efficiency Ratio			
a. Accounts Receivable Turnover	2.02	1.87	1.66
b. Inventory Turnover	1.40	1.15	0.93
Long-Term Solvency or Stability Level			
a. Debt Ratio	0.64	0.63	0.26
Profitability			
a. Return on Equity	0.119	0.103	-0.04

The table presents the financial performance of memorial park businesses in the province of Rizal across three distinct periods: pre-pandemic, pandemic, and anticipated recovery. The analysis reveals notable fluctuations in key financial indicators, reflecting the sector’s adaptive responses to the economic disruptions caused by COVID-19.

The liquidity ratio, which measures a firm’s ability to meet short-term obligations, improved from 2.07 in the pre-pandemic period to 2.59 during the recovery phase. This means that memorial park businesses had ₱2.59 in current assets for every ₱1.00 of current liabilities, indicating an enhanced capacity to meet immediate financial obligations. The improvement implies prudent cash management and strengthened short-term solvency.

However, a decline was observed in management efficiency ratios, particularly accounts receivable turnover and inventory turnover, both of which dropped from 2.02 to 1.87 during the pandemic period. These indicators measure how effectively assets are utilized specifically, how often receivables are collected and

inventories are sold within a given year. The decrease suggests operational inefficiencies, possibly stemming from reduced demand, delayed collections, and disrupted supply chains during the pandemic.

The debt ratio significantly improved, declining from 0.64 pre-pandemic to 0.26 during the recovery period. This suggests that memorial park businesses became less reliant on external debt financing, which may strengthen long-term solvency. However, while reduced leverage can lower financial risk, it may also indicate missed opportunities for strategic investments or expansion.

In contrast, profitability, as measured by Return on Equity (ROE), showed a declining trend across all periods, turning negative during the recovery phase. This suggests that despite improved liquidity and reduced debt dependence, memorial park businesses struggled to generate sufficient returns for their investors. The persistent decline in profitability may be attributed to elevated operating costs, decreased service demand, or pricing constraints amid post-pandemic adjustments.

The observed trends align with Brigham et al. (2013), who emphasize that liquidity improvements do not necessarily translate into profitability, particularly when operational inefficiencies persist. Similarly, Whitecotton et al. (2019) noted that management efficiency ratios are critical indicators of asset productivity; any decline in these ratios signals a need for tighter financial control and strategic resource allocation. Moreover, Borres (2020) highlighted that in the death care industry, financial resilience depends not only on liquidity but also on adaptive strategies in marketing and service delivery to sustain profitability.

Overall, while the memorial park businesses in Rizal demonstrated financial prudence and improved liquidity during recovery, the declining profitability underscores the need for renewed focus on asset utilization, cost control, and revenue diversification. Strengthening operational efficiency and exploring innovative service offerings could enhance long-term financial stability and ensure sustainable growth in a post-pandemic environment.

## **Problems Encountered**

In an interview on the problems encountered in using the strategic management framework, "Communication: failure to

recognize key performance measures to be monitored throughout the life of the strategy project” was identified as the top-ranked problem during the strategy implementation and evaluation stage.

### **Possible Business Strategies**

A Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis was utilized to generate possible business strategies for Memorial Park businesses in the province of Rizal. The strengths and weaknesses were generated through questionnaires, interviews, and analysis of financial performance. The opportunities and threats were identified by analyzing the PESTEL (political, economic, socio-cultural, technological, environmental, and legal) environments within which the memorial park industry operates.

The SWOT analysis generates possible strategies memorial park businesses may adopt to exploit the business magnitude, vast economic potential and counter any adverse environment.

Possible business strategies generated are classified as S-O Strategies, S-T Strategies, W-O Strategies, and W-T Strategies.

S-O Strategies are strategies that capitalize on potential opportunities using the organization's strengths.

On the other hand, S-T Strategies utilizes its strengths to neutralize any threats that could adversely affect the business's operation. W-O Strategies aims to convert its weaknesses into strengths while capitalizing on opportunities. W-T Strategies aim to mitigate threats while addressing weaknesses.

Table 5 summarizes possible strategies that memorial park businesses can adapt to, including joint ventures, market penetration, product development, or even diversification.

In joint ventures, memorial park businesses may pursue joint arrangements with other competitors, such as establishing crematoriums and columbaria. For market penetration, it can adopt the launching of pre-need interment services, offer a no-down-payment scheme, employ a member of the household as part of the sales force, and forfeit non-paying accounts for resale.

**Table 5**  
*Proposed Business Strategies*

SWOT	General Strategy	Specific Strategy
S-O Strategies	Joint Venture	1. Joint venture arrangement with competitors (S1, O1)
	Market Penetration	1. Push for pre-need interment services (S3, O2, O4)
	Product Development	1. Invest in crematorium & columbarium projects (S4, O2) 2. Incorporate current trends in interment services like online viewing (S4, O2, O3)
S-T Strategies	Market Penetration	1. Offer a no-down payment scheme to avail of pre-need memorial lots (S1, T1)  1. Venture into chapel crematory services (S1, T4)
	Product Development	2. Adopt a smoke-free, odor-free crematorium and self-cleaning caskets (S4, T2)
	Diversification	1. Venture to residential lots or house and lots business (S3, T4)
W-O Strategies	Market Penetration	1. Push for pre-need interment services (W1, O1, O2, O4)  2. Offer easy-to-acquire pre-need products with discounts/rebates for early payments (W4, O1, O2)
	Product Development	1. Incorporate IT in future services (W2, O3, O2, O4)
W-T Strategies	Market Penetration	1. Employ as part of sales force member of household (W1, T1) 2. Forfeit non-paying accounts and re-offer forfeited lots for sales (W4, T4)

In diversification, memorial park businesses may venture into residential or house and lots development and selling. It implies that memorial park businesses in the province of Rizal may choose among possible strategies to adapt and sustain their operations, thereby staying competitive.

## Conclusions

The findings reveal that most memorial park businesses in the province of Rizal have been operating for over 15 years, indicating a strong foundation and a notable degree of organizational stability within the local death care industry. Enterprises that have been in operation for over two decades also tend to employ the largest number of personnel, suggesting that longevity in the industry corresponds with growth in workforce and operational capacity.

In terms of strategic management practices, memorial park businesses consistently demonstrated a high level of utilization across all phases: strategy formulation, implementation, and evaluation, reflecting structured and deliberate managerial approaches toward achieving organizational objectives. Similarly, the extent of intertemporal business magnitude, encompassing both internal and external factors, was observed to be applied “Often,” indicating the sector’s active engagement with its operating environment when making strategic decisions.

However, financial performance indicators showed clear vulnerability during the pandemic period. Declines were observed in liquidity, management efficiency, long-term solvency, and profitability, as reflected in financial ratio analyses. These reductions underscore the industry’s sensitivity to external shocks and its need for adaptive financial strategies in times of crisis.

The study also identified recurring issues in the use of strategic management frameworks, particularly in the areas of communicating the importance of planning, involving key personnel in strategy formulation, and recognizing performance indicators for effective monitoring and evaluation. Addressing these gaps is crucial for enhancing organizational coherence and ensuring that strategic management systems yield measurable performance outcomes.

Overall, the results affirm that memorial park businesses in Rizal possess a solid operational base and an emerging strategic culture. Yet, sustaining competitiveness in a post-pandemic economy requires enhanced communication of strategic goals, participatory planning, and continuous monitoring of performance metrics. Through these measures, memorial park enterprises can further institutionalize effective management practices, improve financial resilience, and secure sustainable growth within the evolving death care industry.

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## Feasibility Analysis and Market Potential of Establishing a Motorcycle Parts, Accessories, and Service Center in Binangonan, Rizal

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### Abstract

The rapid growth of motorcycle ownership in the Philippines has intensified the demand for affordable parts and reliable maintenance services, yet local markets often remain underserved. This study addressed the gap by assessing the feasibility and market potential of establishing a motorcycle parts, accessories, and service center in Binangonan, Rizal. A descriptive feasibility design was employed, combining demand–supply gap analysis, structured questionnaires, field observations, and interviews with motorcycle owners, mechanics, and dealers to evaluate customer preferences, competitive conditions, and financial viability. Results revealed a significant supply deficit for high-demand parts such as inner tubes, oil filters, and brake shoes, alongside unmet needs for services including engine troubleshooting, battery installation, and tire vulcanization. Financial forecasts demonstrated strong liquidity, stable profit margins, and sustainable returns on investment over a five-year period, although declining trends in return on equity and assets highlighted the importance of asset productivity strategies. These findings support the viability of the proposed business and underscore its potential to enhance local economic activity, create employment, and serve as a model for similar ventures in other developing municipalities with rising motorcycle usage.

**Keywords:** *feasibility study, market potential, motorcycle parts, service center, demand–supply gap, financial analysis*

## Introduction

The Philippine economy continues to prioritize job creation and entrepreneurial opportunities, with transportation playing a vital role in driving local development. Motorcycles, in particular, have become a preferred mode of travel because they are cost-efficient, maneuverable, and well-suited to the country's congested urban roads and narrow provincial routes. Their agility and compact design give them advantages over cars and larger vehicles, especially amid rising fuel prices and persistent traffic congestion.

A motorcycle is a two-wheeled motorized vehicle powered by an engine comparable to that of a small automobile. Unlike four-wheeled cars, it allows quick navigation through crowded streets while carrying one rider and, when necessary, a passenger. Some models include a sidecar that accommodates an additional passenger or light cargo. This practicality has contributed to the steady increase in motorcycle ownership across the Philippines.

National data from the Motorcycle Development Program Participants Association (MDPPA) reported a 13% rise in motorcycle sales in 2017, reflecting robust consumer purchasing power and a growing preference for cost-effective transportation. In Binangonan, Rizal, the Land Transportation Office recorded 31,016 registered motorcycles during the same period (2016); yet, only a limited number of businesses offer comprehensive parts and maintenance services. Previous studies, such as the Consumer Reports survey (2013) on newly purchased motorcycles, identified common problems: accessories, brakes, electrical systems, and fuel components, indicating recurring maintenance needs. This local supply gap presents a significant market opportunity for establishing a dedicated motorcycle parts, accessories, and service center that can meet the growing demand for maintenance and repairs. Anchored on this context, the present study conducts a feasibility analysis of launching *Tumale-Aragon Motorcycle Parts, Accessories, and Service Center Co.* to address the needs of motorcycle owners and contribute to the economic growth of Binangonan.

## Methodology

This study employed a descriptive research design using a mixed-method approach to assess the feasibility of establishing a

motorcycle parts, accessories, and service center in Binangonan, Rizal. Quantitative data were gathered through structured questionnaires from 392 randomly selected respondents using a systematic random sampling technique across four existing shops. These are owners of formally registered businesses, mechanics who provide in-house services, and dealers who are accredited suppliers or distributors of motorcycle parts and accessories. Customer respondents are those LTO-registered owners who had purchased from the identified shops, while individuals lacking registration, formal business status, or direct industry involvement were excluded.

Specifically, 100 verified customers and LTO-registered motorcycle owners from Shops 1, 2, and 3, and 92 from Shop 4. Qualitative data were collected through 52 semi-structured interviews, conducted using purposive sampling. This involved 12 key industry stakeholders: one owner, one mechanic, and one dealer from each of the four shops, alongside a random sample of 40 customers (10 from each shop) who met the same criteria as the survey respondents. The interviews with stakeholders were essential for their expert perspectives, while the customer interviews provided rich, in-depth accounts of market behavior.

Field observations of customer traffic, popular products, pricing, and service practices were used to validate the survey and interview findings. These findings were analyzed using frequency distributions, demand-supply gap estimation, and basic financial ratio analysis to assess market capacity and profitability.

## **Results and Discussion**

The demand-supply analysis revealed a significant shortage of motorcycle parts and services in Binangonan, Rizal, presenting a strong business opportunity for the proposed business. Survey and field data revealed that many high-turnover items, including inner tubes, oil filters, brake shoes, tires, and taillights, consistently remain understocked across existing shops. Among these, inner tubes and oil filters recorded the highest unmet demand, with estimated service gaps exceeding 90 percent.

By focusing on the ten most in-demand parts and maintaining an optimized inventory, the proposed center is projected to capture approximately 50 percent of the current unmet market need within its first five years of operation. This targeted approach not only improves

inventory efficiency but also strengthens profitability prospects by prioritizing products with the greatest turnover potential.

The same pattern of undersupply was observed in maintenance services, where tire vulcanization, engine troubleshooting, oil changes, and battery installation exhibited demand levels far exceeding the capacity of existing competitors. These findings underscore the feasibility of the proposed center and its potential to establish a competitive advantage through a demand-driven product mix and diversified service offerings, supporting both revenue growth and long-term sustainability.

### **Analysis of the Projected Top Ten Most Demanded Motorcycle Parts Based on the Gap for the Next Five Years**

Market forecasting identified the 10 most sought-after motorcycle parts in Binangonan, Rizal, all of which exhibited significant supply gaps. Inner tubes and oil filters registered the largest unmet demand, with estimated unsatisfied rates of approximately 99% and 98%, respectively. Other high-turnover items, including brake shoes, tires, rims, and taillights, also showed notable imbalances between demand and available supply. These persistent shortages indicated a clear opportunity for a well-stocked service center to capture a substantial share of the local market.

Based on projected market shares, if the proposed center had successfully tapped even 50% of the then-current unmet demand, it could have achieved a strong and sustainable sales performance. Forecast data suggested that inner tubes and oil filters, which initially had an estimated annual demand of 8,908 and 8,252 units, respectively, were expected to reach nearly 10,000 units per year by the fifth year of operation. Similar upward trends were anticipated for brake shoes, tires, and rims, all of which showed gradual but steady annual growth.

These consistent increases in unit demand demonstrated a stable and dependable customer base, allowing the proposed business to plan inventory strategically and prioritize high-volume items. By focusing on these top-demand parts and maintaining responsive stock control, the center was projected to optimize profitability and build a strong competitive position in the Binangonan

market over the five-year forecast period.

### **The Demand and Supply Gap Analysis for Motorcycle Services**

The identified demand and supply gap map for motorcycle services reveals a significant level of unserved demand across various service types, indicating considerable potential for the proposed center. Core services, including tire and wheel repair, bund/slipper crankshaft and engine troubleshooting, and oil changes, have a huge unserved demand, averaging 49% to 95%. The proposed center could cover approximately 50% of the above demand and have a substantial market share in tire vulcanization (2,324), engine problem-solving (2,472), and oil change (3,191) services.

Moreover, battery installation (89% unsatisfied) and custom electrical repairs (68% unsatisfied) services were also relevant to competitors' outstanding requirements within the market. Providing these services could position the center as a vital provider in the area, offering solutions that address these service gaps and effectively encourage customers to choose the center as their primary option. The forecast market shares suggested that the center could readily exploit these opportunities and position itself to meet local demand, delivering sound and durable growth through a diversified service mix.

Table 1 compares the marketing strategies of key competitors with those of the proposed Tumale-Aragon Motorcycle Parts, Accessories, and Service Center. Unlike competitors that mainly offer limited discounts and branch expansions, the proposed center stands out through multi-channel promotions, dealer partnerships, and public relations sponsorships to boost brand visibility. Its economy pricing, bundled discounts, and free service incentives aim to attract a broader customer base while its plan to serve all types of running motorcycles expands market potential and strengthens long-term competitiveness in Binangonan.

**Table 1**

*Marketing Strategies of Competitors and Tumale-Aragon Motorcycle Parts, Accessories, and Service Center*

Marketing Strategies	Competitor 1	Competitor 2	Competitor 3	Competitor 4	Competitor 5	Tumale-Aragon Motorcycle Parts, Accessories, and Service Center
Promotions	Package discounts	Discount promos with minimum purchase	Bundled deals with free items	Package discounts and coupons	Dealer tie-ups and sponsorship activities	Package discounts and coupons; tie-ups with motorcycle dealers and distributors; sponsorships as part of public relations
Distribution	Branch stores	Retail and service center outlet	Retail and service center outlet	Retail outlet	Branch stores	Retail and service center outlet
Future Marketing Plan	Expand branch locations to capture larger markets	Enhance product offerings	Enhance service offerings	Increase number of loyal customers	Focus on strengthening own brand	Provide services for all types of running vehicles and expand market reach
Local Marketing	Occasional package discounts	Occasional discounts	Occasional free services	Referrals and online advertising	Free oil change, labor discounts, coupons, bundled deals, dealer tie-ups, sub-contracting	Referrals, online advertising, free oil changes, labor discounts, coupon and bundling promotions, partnerships with motorcycle dealers and distributors, and sub-contracting
Pricing Strategy	Price skimming	Economy pricing	Price skimming	Economy pricing	Premium pricing	Economy pricing

**Financial Ratio Analysis**

Financial ratios, derived from a company's financial statements, offer insights into its performance, liquidity, leverage, and asset utilization efficiency. The following analysis covers a five-year period for Tumale-Aragon Motorcycle Parts, highlighting key financial metrics.

**Current Ratio**

**Table 2**

*Current Ratio and Liquidity Position of Tumale-Aragon Motorcycle Parts, Accessories, and Service Center (Years 1–5)*

Year	Current Assets	Current Liabilities	Current Ratio
1	6,985,313.34	513,994.33	13.59
2	11,273,708.05	544,101.02	20.72
3	15,640,206.14	555,882.22	28.14
4	20,105,051.84	567,872.80	35.4
5	24,669,988.52	580,076.48	42.53

The current ratio, which measures a company's ability to meet short-term liabilities using current assets, demonstrates strong liquidity. A ratio exceeding 1 indicates that assets comfortably cover obligations. Tumale-Aragon Motorcycle Parts shows a progressive increase from 13.59 in Year 1 to 42.53 in Year 5, reflecting robust solvency and operational efficiency.

**Net Profit Margin**

**Table 3**

*Net Profit Margin, Sales, and Profitability Metrics of Tumale-Aragon Motorcycle Parts, Accessories, and Service Center (Years 1–5)*

Year	Net Income	Total Sales	Net Profit Margin
1	4,059,718.94	24,767,604.20	0.16
2	4,169,054.01	25,208,467.56	0.17
3	4,265,482.88	25,657,178.28	0.17
4	4,363,621.12	26,113,876.05	0.17
5	4,463,499.00	26,578,703.04	0.17

Net profit margin indicates the percentage of sales converted into net income, reflecting operational profitability. The steady margin of 0.16-0.17 suggests consistent efficiency in converting revenues into profits across the period.

**Return on Investment (ROI)**

**Table 4**

*Return on Investment, Net Income, and Total Assets of Tumale-Aragon Motorcycle Parts, Accessories, and Service Center (Years 1–5)*

Year	Net Income	Total Assets	ROI
1	4,059,718.94	9,073,713.27	0.45
2	4,169,054.01	13,272,873.98	0.31
3	4,265,482.88	17,550,138.05	0.24
4	4,363,621.12	21,925,749.76	0.2
5	4,463,499.00	26,401,452.43	0.17

ROI evaluates profitability relative to total assets, measuring the efficiency with which returns are generated from investments. The declining trend from 0.45 to 0.17 indicates that while revenues are growing, asset utilization may not be keeping pace with expansion.

**Return on Equity (ROE)**

**Table 5**

*Return on Equity, Performance, and Trends of Tumale-Aragon Motorcycle Parts, Accessories, and Service Center (Five-Year Period)*

Year	Net Income	Total Equity	ROE
1	4,059,718.94	8,559,718.94	0.47
2	4,169,054.01	12,728,772.95	0.33
3	4,265,482.88	16,994,255.83	0.25
4	4,363,621.12	21,357,876.95	0.2
5	4,463,499.00	25,821,375.95	0.17

ROE measures profitability relative to shareholders’ equity, reflecting returns generated on invested capital. Tumale-Aragon’s ROE declined from 0.47 to 0.17, indicating potential challenges in converting equity growth into proportional profits.

**Conclusion**

This comprehensive feasibility study demonstrated the viability of establishing a Motorcycle Parts, Accessories, and Service Center in Binangonan, Rizal. The analysis confirmed that the proposed business aligns with the growing market demand for motorcycle products and services. Forecasted financial indicators suggested that

the enterprise is capable of maintaining key profitability ratios and achieving a positive return on investment over its first five years of operation. In addition, the strong equity ratio indicated long-term stability and a high level of solvency.

While these results are encouraging, opportunities remain to expand market presence through improved marketing strategies and clear product positioning. Promotional campaigns, ongoing market analysis, and close monitoring of customer needs will be critical to sustaining competitiveness. Supported by a data-driven business model and a customer-oriented approach, the proponent is well-positioned to manage risks and adapt to changing market conditions. Careful planning, continuous innovation, and strategic adaptability are expected to be the primary drivers of the center's success and its contribution to local economic growth.

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## **A Multi-layer Credit Scoring Model in Enhancing the Competitiveness of Microfinance Institutions**

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### **Abstract**

This research aimed to develop a localized credit scoring model for microfinance institutions (MFIs) in a specific province in the Philippines. A mixed-method approach was employed to gather data from 46 MFIs and 138 borrowers through survey questionnaire, focus group discussion, and document review. The results showed that the degree of credit risk practices varied extensively between MFIs and borrowers, primarily through the classification of credit as Good C's and Bad C's. MFIs faced challenges, including dispersed disbursements, poor credit histories, and loan misuse. For the purposes of this research, a multi-stage credit scoring model was constructed using socio-demographic, behavioral, and financial measures. The findings indicated that efficient credit scoring models enhance liquidity, profitability, and outreach, whereas inefficient models escalate default hazards and undermine sustainability. This study emphasizes the importance of evidence-based and contextually relevant credit scoring in enhancing risk management and promoting financial inclusion.

**Keywords:** *microfinance, credit scoring, good C's, bad C's, financial sustainability*

## Introduction

Microfinance institutions (MFIs) play a crucial role in promoting financial inclusion by providing loans to micro, small, and medium-sized enterprises (MSMEs). In the Philippines, MSMEs account for 99.6% of the total registered enterprises (ADB, 2020), highlighting the centrality of MFIs for community and economic development. Nonetheless, the competitiveness of MFIs has been continuously constrained by, among other obstacles, high loan defaults, inadequate credit practices, and poor borrower data. Historical dependence on physical investigation and scarce credit bureau data often cannot fully grasp borrower realities, introducing risk for both lender and borrowing parties. Credit scoring is an established method for enhancing risk evaluation (Agarwal et al., 2019; Tran & Nguyen, 2021).

International credit scoring models (e.g., Hendriadi, 2018; Dinh, 2007) demonstrate good predictive accuracy but are contextually limited when applied in developing markets (Tan & Ng, 2022; Wang & Huang, 2023). This paper attempts to bridge this gap by designing a localized multi-layer credit scoring model that combines financial and non-financial factors, as well as the Good C's and Bad C's of credit. Its innovation consists of striking a balance between borrower needs and institutional needs, with the aim of increasing the financial sustainability and competitiveness of MFIs in Rizal Province.

## Methodology

A mixed-methods approach was used to capture credit practices in both quantitative and qualitative terms. Quantitative data were gathered from 46 purposively sampled MFIs and a random sample of 138 borrowers using questionnaires. Variables were demographic, loan and non-financial variables, financial ratios, and credit information. An in-depth qualitative perspective was derived from focus group discussions (FGDs) held with MFI practitioners and a document review of institutional reports that discussed modal challenges faced in operations, borrower behavior, and other relevant topics. The validity of the results was assured by triangulating several sources of data (Bowen, 2009). For the qualitative data, thematic analysis (Braun & Clarke, 2006) was utilized, and for the quantitative data, inferential statistics were employed to test mean level differences between groups.

## Results and Discussion

### Significant Differences in Credit Risk Practices

Quantitative results indicate that MFIS and borrowers differ significantly in their perceptions of credit risk mitigation measures. These discrepancies reflect differences in the perception of behavioral and operational risks.

**Table 1**

*Differences in Credit Risk Dimensions Between MFIs and Borrowers*

Dimension	F-value	p-value	Interpretation
Character	4.12	0.043	Significant
Capacity	3.85	0.049	Significant
Collateral	2.55	0.112	Not Significant
Complacency	5.21	0.021	Significant
Carelessness	4.67	0.038	Significant
Communication	3.02	0.089	Not Significant

Results show that Good C’s (character and capacity) and Bad C’s (complacency and carelessness) were significantly different between the two groups. This discovery corroborates the conclusions of Lee and Zhao (2023), who stressed character and capacity, as well as Carter and Wilson (2023), who connected inadequate practice to increased vulnerability.

### Problems Encountered by MFIs

Based on qualitative analysis, several common issues were identified in credit risk management. MFIs have been facing bottlenecks, including delays in loan disbursement, misuse of loans by borrowers, inadequate or low credit histories, and a lack of financial literacy among their client bases. These issues echo the global challenges highlighted by Gan et al. (2023), who emphasized that restricted access to quality data on borrowers is a constraint for credit assessment. These problems reduce the efficiency of credit scoring and elevate the risk of default.

### Effects on Financial Status of MFIs

Findings revealed that efficient credit scoring systems have a positive effect on the financial sustainability of MFIs. Institutions with strong models reported better liquidity, profitability, and outreach,

while weak models increased default risk, and such institutions did not grow as well. This result aligns with Cull et al. (2018) and Wang and Huang (2023), who found that the credit scoring system serves as a strategic tool to control risks while promoting inclusive finance.

### **Credit Score Model Development**

Quantitative and qualitative findings were two sources of guidance in developing the localized credit scoring model. Significant differences were found between MFIs and borrowers to judge creditworthiness, especially considering the Good C's (as character and capacity) or Bad C's (complacency and carelessness). These statistical voids highlighted the need for a formalized system that would better align an institution's benchmarks with borrowers' abilities. Qualitative findings from FGDs also confirmed the operational issues of late loan disbursements, the misuse of funds for purposes other than loans, and a lack of or weak credit history as critical issues, which led to the constraints of the present appraisal system.

Based on these results, the model was organized into levels of analysis. The second layer, which is a relatively small first-order polynomial, captures the socio-demographic and behavioral aspects of repayment (e.g., marital status, alternative means of income, reason for loan) that MFIs have identified as important. The second level also involves the use of certain financial ratios (such as profitability, liquidity, and solvency) as an objective proxy for capacity, albeit with a moderate weight. The C3 layer comprises the Good Cs and Bad Cs risk practices, as qualitative bounding functions where good aspects of borrower behavior are tempered by negative ones.

Doing so blends certain characteristics of similar international models, such as those of Hendriadi (2018), contextualized borrower profile questionnaires, and Dinh's (2007) structured risk scoring, while still maintaining local relevance by incorporating contextually driven local borrower attributes as well as typical operational risks observed among practitioners in Rizal. The practitioners validated the model through FGDs and found the practical applicability for testing applicants as well as loan performance in the field.

The resulting model not only categorizes borrowers into low, medium, and high risk classes but also provides a decision support system for MFIs to manage their credit portfolios more effectively. By

bridging the institutional perspectives and borrower realities, the model is poised to mitigate default risks and improve payment performance, leading to long-term financial sustainability of MFIs in Rizal.

### Conclusion

This paper proposed a local multilayer credit scoring model for MFIs in Rizal (resembling the practice of Good and Bad C's of credit with Socio-demographic and financial factors). The results validated major differences between MFIs and borrowers in assessing the critical dimensions, highlighted repeated operational weaknesses, and supported the model as an option to enhance credit risk management. By applying this model properly, an effective performance should bring about financial viability by increasing liquidity, profitability, and outreach. This model needs to be generalized worldwide and adapted to digital technology for wider application and greater accuracy.

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## Task-Based Activities in Purposive Communication Blended with Differentiation Strategies

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### Abstract

This study developed differentiated task-based learning (TBL) activities for the Purposive Communication course during the 2022-2023 academic year, employing both descriptive and developmental research designs. Anchored in the TBL approach, which fosters language acquisition through real-world tasks and emphasizes oral communication, the study designed activities that integrated differentiation strategies to address varied learner needs, aligning with the course syllabus. The activities followed the pre-task, task cycle, and language focus phases, promoting collaborative, interactive, and learner-centered engagement. Twenty Purposive Communication professors and 10 experts evaluated the materials using a validated instrument. Results indicated high acceptability, with mean ratings ranging from 4.57 to 4.70 and an overall mean of 4.63. The materials were deemed relevant, comprehensible, and engaging, with potential to enhance motivation and communicative competence. However, limitations included the study's localized scope and potential challenges in implementation, such as teacher preparedness and time constraints. Future studies may expand validation across institutions and integrate student performance outcomes to further establish effectiveness. Overall, the integration of TBL with differentiation strategies offers a promising pedagogical innovation for higher education.

**Keywords:** *task-based learning, differentiation strategies, purposive communication, collaborative learning, instructional materials*

## Introduction

Learning extends beyond memorization, encompassing the acquisition of new understandings, the integration of prior and recent knowledge, and the application of concepts in diverse real-life contexts. Effective education involves the transfer of behavior, knowledge, and values, equipping learners to navigate practical situations. For holistic development, learners must be actively immersed in meaningful processes that foster problem-solving, critical thinking, collaboration, and the application of values in authentic tasks. In the 21st century, educational trends emphasize inquiry-based, experiential, and interdisciplinary learning to prepare learners for the real-world challenges they will face.

Task-based learning (TBL) is a learner-centered approach that enhances language acquisition through authentic activities simulating real-life contexts. It encourages learners to use oral communication meaningfully while collaborating with peers, thereby promoting motivation, confidence, and persistence. Unlike traditional grammar-driven approaches, TBL emphasizes interaction and purposeful communication as a means of building language proficiency.

During the COVID-19 pandemic, higher education institutions rapidly produced instructional materials to support flexible learning as mandated by the Commission on Higher Education (CHED) under Republic Act No. 7722 (Higher Education Act of 1994), Republic Act No. 11469 (Bayanihan to Heal as One Act), and Commission en Banc Resolution No. 412-2020 (Commission on Higher Education [CHED], 2020; Joaquin et al., 2020). CHED's issuance of guidelines on flexible learning institutionalized the use of alternative delivery modes, such as modular and blended learning, to ensure continuity of education amid lockdowns and mobility restrictions. However, the urgency of material development resulted in several quality concerns, including insufficient proofreading, vague instructions, and content that was not always aligned with students' learning levels and contextual needs. Studies examining faculty-prepared modules during the pandemic revealed that, although they were generally acceptable, they still required substantial revision in terms of clarity, structure, and content enrichment to enhance their effectiveness (Hamora et al., 2022).

Similarly, investigations into modular learning in higher education highlighted issues related to student comprehension, workload balance, and the need for improved instructional design (Tugano et al., 2022). These challenges indicate the necessity for more systematically designed, validated, and differentiated instructional resources to ensure quality, relevance, and responsiveness to the diverse learning needs of students in flexible and remote learning environments.

In response, this study sought to design and validate TBL activities for Purposive Communication, blending differentiation strategies to address learners' diverse readiness levels, interests, and learning profiles. By innovating beyond existing pandemic-produced modules, the study contributes original instructional materials aligned with contemporary pedagogical frameworks and responsive to the challenges of higher education instruction.

### **Methodology**

This study employed developmental research that guided the design of TBL activities in purposive communication, blended with differentiation strategies. This approach allowed the creation of instructional outputs that satisfy the criteria of acceptability and effectiveness. Additionally, descriptive research was employed to document the processes involved in designing, validating, and evaluating task-based learning activities.

The inclusion of differentiation strategies was intentional and essential to address the diverse learning needs, abilities, and preferences of students in the classroom. Learners differ in terms of readiness, interests, and learning profiles; hence, integration of differentiation strategies ensured that each student could access the content meaningfully and engage in tasks appropriate to their skill level. By blending differentiation with task-based learning, the researcher aimed to foster an inclusive, learner-centered environment where all students, regardless of their academic standing or language proficiency, could participate actively and succeed in Purposive Communication.

An adapted evaluation instrument was used to assess the developed task-based learning activities. The tool covered seven dimensions: objectives, content, format, organization, language, style, and usability, with five items per dimension. Each item was rated on a

5-point Likert scale. The instrument underwent content validation by field experts to ensure reliability and alignment with instructional evaluation standards.

Two groups of respondents participated. Seven expert validators initially reviewed and validated the developed material. Additionally, a total of 20 faculty experts reviewed the final version of the material. These faculty members were all professors teaching Purposive Communication and had rendered at least three years of service in a university. Their professional background also includes experience in developing effective instructional materials, making them well-qualified to assess the developed tasks. The selection of only 20 faculty evaluators reflects the practical and representative scope of faculty handling the subject, ensuring that the evaluation results are both valid and grounded in the context of actual instructional delivery within the university.

The study followed four phases. First, there is the preparation phase, which involves reviewing literature and legal bases and drafting the initial activities based on the Purposive Communication syllabus. Second, the development phase involves designing differentiated TBL activities that incorporate the pre-task, task cycle, and language focus stages. Third is the validation phase, in which experts and faculty evaluators review the draft materials using the adapted instrument, with revisions integrated based on their feedback. Finally, the evaluation phase analyzed expert ratings to determine the acceptability of the materials.

**Table 1**  
*Experts' Evaluation of the Developed Task-Based Learning Activities in Purposive Communication*

Aspects	Mean	Verbal Interpretation
Objectives	4.65	Highly Acceptable
Content	4.58	Highly Acceptable
Format	4.70	Highly Acceptable
Organization	4.61	Highly Acceptable
Language Used and Style	4.57	Highly Acceptable
Usability	4.64	Highly Acceptable
Grand Mean	4.63	Highly Acceptable

The results of the experts' evaluation showed that the developed task-based learning activities in Purposive Communication

attained a grand mean of 4.63, verbally interpreted as *highly acceptable*. Among the six dimensions assessed, Format obtained the highest mean score of 4.70, followed by Objectives (4.65) and Usability (4.64). The other aspects, Organization (4.61), Content (4.58), and Language Used and Style (4.57), also received *highly acceptable* ratings. These results suggest that the instructional material consistently met expert standards of clarity, relevance, and usability, underscoring its potential as a quality resource for teaching Purposive Communication.

Experts agreed that the objectives ( $\bar{x} = 4.65$ , *Highly Acceptable*) of the developed activities were attainable, purposeful, and aligned with course outcomes. The tasks were designed to foster communicative competence and cognitive engagement while remaining achievable for students. Embedding differentiation strategies made the objectives inclusive, as they addressed diverse readiness levels and learning profiles (Tomlinson, 2017). This confirms that the material was grounded in clear instructional intent and pedagogical relevance.

The content ( $\bar{x} = 4.58$ , *Highly Acceptable*) was evaluated as relevant, practical, and motivating. Experts highlighted that the activities encouraged independent learning and allowed students to apply communicative skills in authentic situations. Although the lowest among the six areas, the mean score still reflects strong alignment between content and student needs. As Styati and Khasanah (2022) argue, task-based activities are effective when they provide varied and meaningful opportunities for learners to interact with language, which this material accomplished.

The format ( $\bar{x} = 4.70$ , *Highly Acceptable*), with the highest-rated dimension, indicates that the visual design and layout significantly contributed to material acceptability. Experts found the illustrations, sequencing, and pacing of tasks highly effective in sustaining learner interest and facilitating comprehension. Such findings reinforce Ellis' (2018) assertion that structured and visually supportive materials enhance task accessibility and retention of learning.

The organization ( $\bar{x} = 4.61$ , *Highly Acceptable*) of the activities was also well-received, with experts noting that instructions were clear, tasks were logically sequenced, and activities were appropriately matched to students' level of readiness. The systematic

flow of lessons allowed learners to gradually build their skills, which is essential in scaffolding language acquisition (Nunan, 2004).

The language used and style, although the lowest-rated dimension ( $\bar{x} = 4.57$ , *Highly Acceptable*), still achieved a highly acceptable interpretation. Experts affirmed that the directions were clear, the vocabulary was appropriate, and the sentence structures were within the learners' level of comprehension. The simplicity of the language supported ease of understanding, though some experts suggested further refinement to maximize clarity and avoid potential ambiguities.

The usability ( $\bar{x} = 4.64$ , *Highly Acceptable*) of the material is recognized by experts, with the practicality of the developed activities, noting that they could effectively supplement existing modules and support classroom engagement. The tasks were found to motivate students, encourage participation, and foster confidence in oral communication. However, experts observed that building speaking confidence may require sustained scaffolding and repeated exposure, highlighting a potential area for improvement.

Taken together, the findings demonstrate that the developed TBL activities, blended with differentiation strategies, possess the qualities of effective instructional materials: clear objectives, relevant and engaging content, strong visual format, systematic organization, accessible language, and practical usability. Their innovation lies in integrating differentiation strategies into task-based activities, which is not commonly present in modules produced during the pandemic. This integration allows for greater inclusivity, ensuring that all learners, regardless of readiness or proficiency, can engage meaningfully with Purposive Communication tasks.

While potential challenges remain, such as teacher readiness, time constraints, and the need for wider validation across institutions, the composite results affirm the material's value as a pedagogical tool. It demonstrates strong potential to enhance communicative competence, student engagement, and inclusive classroom practices in higher education.

## Conclusion

The developed material demonstrates significant potential to enhance classroom instruction by fostering active learning, promoting

student engagement, and supporting differentiated instruction. Its alignment with both pedagogical goals and curriculum standards suggests a positive impact on teaching practices, particularly in developing students' communication and critical thinking skills. However, several considerations must be acknowledged. First, the material may require adjustments for different proficiency levels to ensure that learners across varying abilities can fully benefit from the activities. Second, the findings underscore the need for teachers to use the developed activities strategically in classroom practice, supplementing modules, scaffolding oral communication, and applying differentiation techniques to address learner diversity. Finally, the study acknowledges potential implementation challenges, including sustaining student engagement, managing time constraints, and devising fair and flexible assessment approaches. Addressing these limitations requires responsive teacher preparation, ongoing professional development, and broader validation of the material across diverse educational contexts. Nonetheless, the integration of task-based and differentiated approaches offers a promising direction for more inclusive, responsive, and effective teaching in higher education.

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