

INTERNAL CONTROL AND ORGANIZATIONAL PERFORMANCE OF  
PANABO POLYMEDIC HOSPITAL, INC.

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Presented to  
The Faculty of of UM Panabo College

In Partial Fulfillment  
Of the Requirements for the course  
Methods of Research  
(Res 1B)

UM Panabo College LIC



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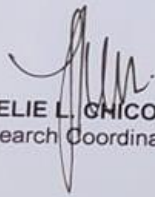


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ACCEPTANCE SHEET

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
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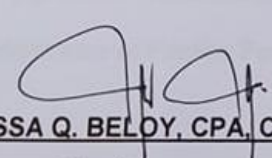
  
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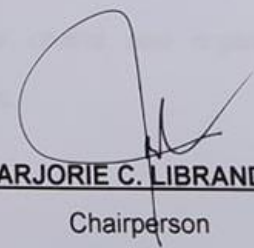
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## ABSTRACT

This study sought to establish the effect of internal control in organizational performance of Panabo Polymedic Hospital, Inc. The study adopted a descriptive design and targeted 40 employees. The study employed a survey questionnaire where the selected target of the population constituted to the study sample.

The data are collected by the researchers by giving questionnaire to the target respondents to get appropriate outcomes. The results of the research study are then studied and analyzed carefully to relate the effectiveness of internal control implemented by the company. The survey conducted last March to make conclusions and recommendation to help the company in satisfying their customers.

Moreover, the statistical tools used in interpretation of data are weighted mean and Pearson-r. The overall mean for the level of internal control is 4.23 with the descriptive equivalent of very high which is indicated by control environment and control activities with the mean of 4.18 and 4.28 respectively while the level of organizational performance has a overall mean of 4.18 with the descriptive equivalent of high. The findings showed that there is significant relationship between *internal control* and *organizational performance* of Panabo Polymedic Hospital, Inc.

**Keywords:** *internal control, control environment, control activities, organizational performance*

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**-The Researchers-**

## DEDICATION

*This research paper is wholeheartedly dedicated first to our Almighty Father, our creator, for the knowledge, wisdom and understanding that he showered upon us. He has been the source of our strength throughout this endeavor. For putting his favor upon us to finish this study, protecting and taking us away from harm while we are conducting this research. Thank you so much for guiding us, to continuing to light up of peace love, honor and prosperity of your words by the desires of our hearts in this research. Next to our beloved parents, who have been our source of inspiration and gave us strength when we thought of giving up, which continually provide their moral, spiritual, emotional, and financial support. To our employer who understands despite of our busy schedules at school. To our, friends, and classmates who shared their words of advice and encouragement to finish this study. And lastly, to our group mates who gave their full support and effort to finish this study. Thank You and God Bless.*

*Gengen I. Lobiano*

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## Chapter 1

### THE PROBLEM AND ITS SETTING

#### Background of the Study

The issues of legitimate introduction have been seen during the latest decades as a noteworthy part in regulating affiliations and evaluating procedure results. Nowadays, all predominant affiliations are excited about making feasible execution estimation systems and the thought appears ok on time as a full scale key in every way that really matters all the human circles of advancement. In the field of association, the saying today is sharp: you get what you measure and you can't by and large manage an endeavor aside from in the event that you measure it. In this manner, an association must measure its display to choose extraordinary business decisions and finally, to offer life to its focal objective, vision, and mission, and to create their high ground in the hour of globalization.

A few firms in Nigeria experienced trouble in gathering the objective of the organization to change, adjust and reshape the future. In view of organizational output the issue of the authoritative presentation without clear course, trouble in mixing different characters, poor correspondence and criticism affects individual to have absence of mindfulness, perplexing relationship including seven execution criteria that must be pursued: viability, effectiveness, quality, efficiency, nature of work, development and benefit (Rolstadas, 1998).

In the Philippines, there are lots of hospitals that have encountered problems with their organizational performance specifically in the privately

owned establishment. There were cases of fast employee turnover that can negatively affect a company and its employees in many ways. With the constant need to hire and train new employees, it is easy to veer from the true mission and vision of the organization, by holding representatives, organizations can give a higher bore workforce that emphatically influences the primary concern.

Comparably in Panabo City, several healthcare establishments also meet the same problem. As per an interview with one of the department heads, they are struggling in maintaining a low rate of employee turnover because it may affect the performance of the organization to convey quality medical services administrations.

Thus, the researchers are motivated to study if internal control has a significant relationship with organizational performance of Panabo Polymedic Hospital, Inc.

### **Statement of the Problem**

This study aimed to determine if there is a relationship between internal control and organizational performance as rated by the employees of Panabo Polymedic Hospital, Inc., specifically, it sought answers to the following questions:

1. What is the level of internal control of Panabo Polymedic Hospital, Inc. in terms of :
  - 1.1 Control Environment
  - 1.2 Control Activities

2. What is the level of organizational performance of Panabo Polymedic Hospital, Inc.?
3. Is there a significant relationship between internal control and Organizational Performance at Panabo Polymedic Hospital, Inc.?

### **Hypothesis**

The null hypothesis of the study was tested at 0.05 level of significance which states that there is no significant relationship between internal control and organizational performance in Panabo Polymedic Hospital, Inc.

### **Theoretical and Conceptual Framework**

This study is moored by the hypothesis of Melnychuk (2016) who brought up that if interior control is appropriately orchestrated it can altogether expand the effectiveness and will make it conceivable to encourage a superior comprehension of its motivation and goals that lead to better hierarchical execution.

This is upheld by the hypothesis of Navid and Philee, (2010 that internal control is a structure expected to propel capability or assurance the execution of a game plan or ensure assets or keep up a vital good ways from coercion and botch and that inside control has an important effect of managing an affiliation. It contains the plans, methodologies, and frameworks used to meet missions, destinations, and objectives and, in doing thusly, bolster execution based administration. It is equal to the board control that helps chiefs achieving needed results through suitable stewardship of advantages. It should diminish the perils identified with undetected mix-ups or

inconsistencies, anyway arranging and working up incredible internal controls are genuinely not a clear endeavor and can't be polished through a short course of action of helpful arrangements.

As shown in the conceptual paradigm of the study in Figure 1, the free factor is internal control demonstrated by control condition which alludes to the disposition toward interior control and control cognizance built up and kept up by the administration and representatives of an association (Hevesi, 2005) and control exercises which alludes to making genuine inward control systems to reduce misrepresentation and misfortunes (Walker, 1999). The dependent variable is the organizational performance.

The dependent variable is the organizational performance.

### **Significance of the Study**

This study work would be beneficial to the following:

**Proprietor.** The result will enlighten them about how to stern the implementation of internal control in the company and appreciate how it affects its organizational performance.

**Employees.** This will enable them to comprehend their jobs and obligations regarding the association and urged them to coordinate for the usage of the organization's inside control for better hierarchical execution.

**Customers.** This will help customers with seeing how they impact inside control of the foundation and its effect on the progressive introduction.

**Researchers.** This will upgrade our insight and comprehension of internal control and how it influences the hierarchical exhibition of the foundation.

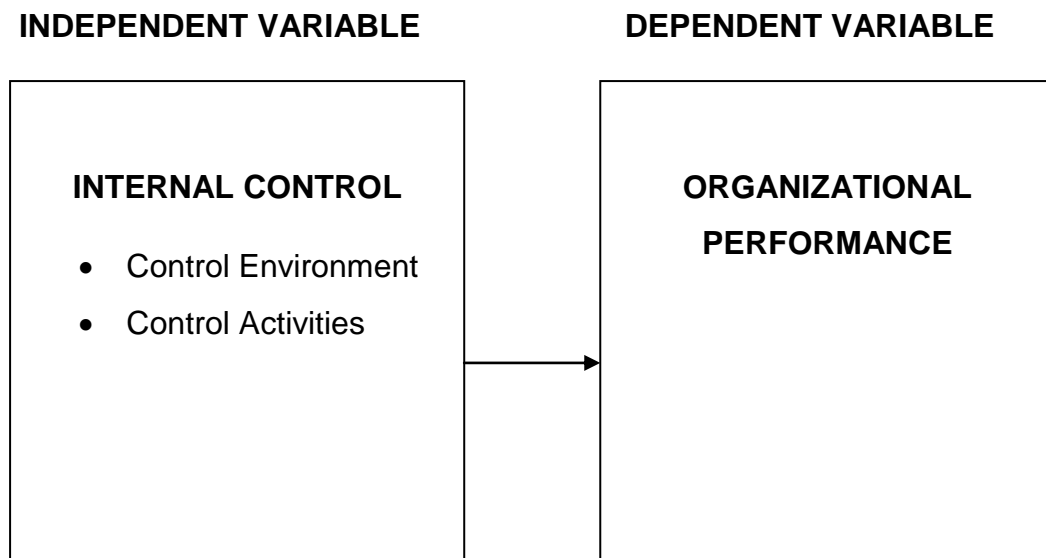


Figure 1. The conceptual paradigm showing the variables of the study.



## **Definition of Terms**

A bit of the terms used in this examination are along these lines described for clearness and straightforward perception to the perusers.

**Internal Control.** These are the systems, guidelines, and methodology executed by an organization to guarantee the trustworthiness of monetary and bookkeeping data, advance responsibility and averts extortion (Kenton, 2018). In this study, this refers to how the owners or managers of the institution implement internal control in terms of control environment and control activities. In this study, this refers to how the owners or managers of the institution implement internal control in terms of control environment and control activities.

**Organizational Performance.** Is an intricate relationship including seven execution criteria that must be pursued: adequacy, proficiency, quality, efficiency, nature of work, advancement and benefit (Rolstadas, 1998). In this study, this refers to the result of how successfully an organized group of people with a particular purpose perform a function.

## Chapter 2

### REVIEW OF RELATED LITERATURE

Perusing from the sources here in Philippines and abroad is outlined as per the subject and therefore displayed to give a superior foundation understanding.

#### **Internal Control**

Bragg (2018) expressed that interior control is a mix of exercises that are set down in an association's ordinary working methodology to shield resources, limit mistakes and guarantee that activities are completed in an endorsed way. This method will normally achieve organization enduring a measure of danger to shape a key profile that enables an organization to battle a great deal of effects, paying little respect to whether it perseveres through rare mishaps since controls are deliberately diminished.

Furthermore, Brennan (1999) expressed that inward control encourages successful activity by empowering it to react acceptably to significant business, operational, monetary, consistence and different dangers to arrive at its destinations. It incorporates shielding of advantages and guaranteeing that liabilities zone unit known and oversaw. It focuses on the positive role that internal management has got to play in an organization. Encouraging productive tasks infers improvement, and, appropriately applied, inward control procedures add cost to an association by thinking about results against unique plans thus proposing ways that during which they could act naturally tended to.

Vitez (2017) added that internal controls are the standards and rules used by firms to make sure that they win their declared goals within the marketplace. Profitability is not solely achieved through high sales and meeting client demand, but additionally from dominant prices and limiting excessive payment. Management should regularly review all aspects of their company and insert internal controls which will strengthen the corporate and increase profitableness.

Brookins (2018) referred to that internal control helps organizations isolate obligations, sort out data, diminish mistakes and counteract misrepresentation. Interior controls can hold onto exercises, for example, suit bank articulations and inside review audits, which will reveal whether the organization's money is being stolen by the board or laborers. Interior control guaranteeing that there is an arrangement of governing rules. It's huge that you, as a business visionary, set up measures that save your association's money related and the board data, incomprehension to the laws and rules of your state and the national government. Inside controls develop a technique for how your business handles tolerating and specifying money and definitive and the officials' assignments. There are a couple of primary jobs of setting up inside controls for an association.

Moreover, James (2010) pointed out Internal control is the procedure by which the board structures an association to give affirmation that a substance works viably and proficiently, has a dependable money related revealing framework and conforms to appropriate laws and guidelines. A fruitful arrangement of internal control isn't constructed medium-term yet is a progressing procedure of adjusting the internal operations of an association.

Numerous associations condense internal control frameworks in operational handbooks and manuals so representatives can without much of a stretch allude to the substance's approaches.

Internal controls are classified mainly into control environment the overall control consciousness of an organization through policies, procedures, ethical standards, and monitoring processes (Richard E. et al, 2007) also, control exercises join execution audits, data arranging, physical controls, and partition of duties, these exercises are finished by the board to guarantee the achievement of the real destinations.

**Control Environment.** Hevesi (2005) thinks that the control condition is a result of the board's administration that is its way of thinking, style and steady demeanor just as the ability, moral qualities, respectability and confidence of the individuals of the association.

Lannoye (1999) included that this condition establishes the authoritative pace and gives the establishment of a powerful arrangement of interior control. It additionally gives order and structure to accomplishing the essential goals of interior control.

Lindsay et al (2017) affirmed that the control environment is a set of tone in the organizations; it is influencing the belief of its employees. It is the bases for all the components of internal control providing discipline and structure.

Zhang (2016) demonstrates that the control condition has five elements: First, trustworthiness and moral qualities where associations convey the arrangements to the representative to advance genuineness and uprightness. Second, the ability of the element's kin where associations contract a skilled

representative. Third, the board's way of thinking and working style where the executives' way of thinking and working style incorporate administration's demeanors towards the association destinations, and the ways to deal with limit the business dangers and mentality toward inward powers over money related announcing. Fourth, authority and duty which give a precise, viable and opportune monetary revealing framework; Further, the administration must guarantee that satisfactory announcing connections and approval chains of importance are set up. Fifth, the bearing given by the top managerial staff is a significant job in the control condition, establishing a positive pace on the top.

Shankar (1991) cited that control environment is the foundation on which an effective system of internal control is built and operated in an organization that strives to achieve its strategic objectives, provide reliable financial reporting to internal and external stakeholders, operate its business efficiently and effectively, comply with all applicable laws and regulations, and safeguard its assets.

Albrecht, et al (2008) communicated that the control condition includes exercises, procedures, and strategies that mirror the general outlooks of top organization, the boss and the owners about control and its noteworthiness to the association. An association with a not too bad control condition, all around, develops a various leveled structure that perceives clear lines of intensity and obligation.

**Control Activities.** Walker (1999) characterized that control exercises happen at all levels and elements of the substance. It fuses a wide extent of various activities, for instance, supports, endorsements, checks, bargains,

execution reviews, the backing of security, and the creation and upkeep of related records which give proof of the execution of these exercises just as suitable.

Lambert (2018) communicated that control activities are the overseeing standards introduced in an association's exercises. Furthermore, it may be preventive or expert and can be manual or mechanized.

Machacon (2013) finds that these are methodologies and frameworks that help ensure the execution of the board orders and advance exercises that address risks looked by the affiliation it joins those control activities relating to an endorsement, physical controls, execution reviews, information getting ready and separation of commitments.

Njeri (2013) granted that control exercises allude to strategies, systems, and instruments set up to guarantee the orders of the administration are appropriately done. Proper and right documentation of approaches and procedural tips works out the administration exercises to be performed.

Ejoh and Ejom (2014) proposed that control exercises must be executed altogether, faithfully, insightfully, and reliably. A technique won't be significant whenever finished precisely without a strident proceeding with the spotlight on conditions to which the methodology is coordinated. It is essential that uncommon conditions have seen because performing control activities are looked into and a legitimate therapeutic move is made.

### **Organizational Performance**

Richard et al. (2009) guaranteed that progressive presentation incorporates three express areas of firm outcomes: cash related execution (benefits, return on assets, level of productivity, etc.); thing feature execution

(bargains, bit of the general business, etc.); and speculator return (hard and fast speculator return, monetary worth notwithstanding, etc.).

Baum (2002) shows that it is a wide build that catches what associations do, produce and achieve for the different voting public with which they collaborate and experts in numerous fields worried about the authoritative execution including vital arranging, activities, fund, legitimate, and hierarchical advancement.

Morin (2002) added that organizational performance is generally assessed with financial indicators such as return on investment or profit per share. The criteria for estimating authoritative viability is a scope of confinements having results in transit chiefs sort out work and oversee individuals in associations.

Lanoye (1999) various leveled execution insinuates how well an affiliation is getting along to land at its vision, urgent, destinations. Besides, it is a basic piece of key organizing, it must be known on how well their affiliations are performing to understand what key changes, accepting any, to make.

Jenatabadi (2015) attested that a hierarchical exhibition has consistently affected the activities of organizations. One of the results of this impact is the expansion in the number and assortment of the methods and strategies to precisely gauge the presentation and, step by step setting up a significant research field for the two organizations and scholastics.

John and Randy (2009) authored out that authoritative execution is a procedure to improve both the adequacy of an association and the prosperity

of its individuals through arranged intercessions. One of the key purposes of hierarchical learning, with the expectation of affecting authoritative execution.

Katou (2008) included that the most significant thing about authoritative execution is to accomplish better or augmentation of riches for the investors. Likewise, the hierarchical presentation has the capacity of an article to deliver brings about a decided need, in connection to targets or objectives.

Scheipers (2016) authored out that the objective of the authoritative exhibition is to characterize a procedure that persuades and motivates directors and representatives to perform as well as could be expected. The subsequent lift in execution will achieve the authoritative objectives through successful and proficient usage of the hierarchical methodologies. Execution of the board that is clear and quantifiable can basically add to a suffering high ground. It likewise urges chiefs to make an objective arranged move to guarantee the acknowledgment of the picked procedure.

Sriwan (2004) hierarchical execution ought to be made a decision against a particular target to see whether the goal is accomplished. Without a goal, the organization has no basis for picking among elective speculation techniques and ventures. For example, if the organization would attempt to accomplish by embracing ventures with arrival on speculation proportions instead of the organizations present normal rate of return proportion.

Be that as it may, if the goal of the organization were to boost its bookkeeping benefits, the organization would receive any venture which would give a positive bookkeeping benefit despite the fact that the organization may cut down its present ordinary pace of productivity extent.



Estimating hierarchical execution is significant for staying with an on track in accomplishing its destinations (Richard et al, 2009).

Taiwo et al, (2007) hierarchical execution incorporate vital arranging, tasks, money related, legitimate, and authoritative advancement. An association may accomplish its objectives when every representative comprehends their jobs and duties regarding the association, and there ought to be a constant correspondence between the board, pioneer, and worker to set execution desires, screen program and accomplish great outcomes.

## **Chapter 3**

### **METHOD**

This chapter presents the activities and processes that were undertaken to gather data for the research work. It gives full details of how data are collected and processed for this research work. The discussion was centered on the following: research design, research study, research instrument, data gathering procedures and statistical treatment of data.

#### **Research Design**

These researchers utilized the descriptive correlation method in investigating the research problem. It is used to analyze and interpret data from the data gathered. Descriptive research is fact-finding with adequate interpretation. Also, it is a purposive process of gathering, analyzing, classifying, and tabulating data about prevailing conditions or situations (Ariola, 2006). Its objective is to establish the relationship between internal control and organizational performance of Panabo Polymedic Hospital Inc. and is designed to determine if there is significant relationship between the two variables.

#### **Research Subject**

The respondent of this study were the selected employees of Panabo Polymedic Hospital, Inc. Researchers utilized a simple random sampling. Out of 144 employees, there were only forty (40) employees who responded on the said endeavor.

**Table 1****Distribution of the Respondents**

<b>Selected Departments</b>	<b>Population Sample</b>
Administrative	4
Nursing	20
Accounting	6
Ancillary	7
General Service	2
Radiology	1
<b>Total</b>	<b>40</b>

**Research Instrument**

The Instrument used in determining the respondent's response in the independent variable and dependent variable was the researcher's made questionnaire. The research questionnaire consists of two parts, namely: Part one which pertains to the extent of internal control of the establishment and part two refers to the assessment of the organizational performance of the establishment. The research questionnaires were validated by experts. The respondents were asked to check a single selected choice on the range of 5 to 1 for the two parts.

To determine the level of internal control among selected areas / departments of Panabo Polymedic Hospital, Inc. the following rating scales were used:

<b>Scale</b>	<b>Descriptive Equivalent</b>	<b>Interpretation</b>
4.21 – 5.00	Very High	This means that internal control is always implemented.
3.41 – 4.20	High	This means that internal control is often implemented.
2.61 – 3.40	Moderate	This means that internal control is sometimes implemented.
1.81 – 2.60	Low	This means that internal control is less implemented.
1.00 – 1.80	Very Low	This means that internal control is not implemented.

To determine the level of organizational performance of Panabo Polymedic Hospital, Inc, the following rating scales were used:

<b>Scale</b>	<b>Descriptive Equivalent</b>	<b>Interpretation</b>
4.21 – 5.00	Very High	This means that organizational performance is very satisfactory.
3.41 – 4.20	High	This means that organizational performance is satisfactory

2.61 – 3.40	Moderate	This means that organizational performance is fair.
1.81 – 2.60	Low	This means that organizational performance is less satisfactory.
1.00 – 1.80	Very Low	This means that organizational performance is not satisfactory.

### **Data Gathering Procedures**

The process in conducting the study involved the following steps:

**Initial Interview.** The researchers asked for the name of the owner or administrator of Panabo Polymedic Hospital, Inc. for them to know where to address the letter asking permission to conduct a study.

**Seeking permission to conduct the study.** The researchers sent a letter asking permission to the owner or administrator of Panabo Polymedic Hospital, Inc. to conduct the study.

**Validation of the Instrument.** The questionnaire was validated by validators.

**Administration of the Instrument.** Upon approval, the researchers personally administered the questionnaire. The distribution was done only for 2 days. Personal interviews were conducted for clarity of the answers from the respondents.

**Retrieval of the Questionnaire.** After the researchers' administration of the questionnaire, the data were immediately collected.

**Collection of Data.** After collecting the questionnaire, it was immediately tallied and was subjected to statistical interpretation.

**Statistical Treatment of Data.**

The following statistical tools were utilized in this study:

**Weighted Mean.** This was used to determine the level of internal control and organizational performance of Panabo Polymedic Hospital, Inc.

**Pearson-r.** This was used to determine the significant relationship between internal control and organizational performance of Panabo Polymedic Hospital, Inc.

## Chapter 4

### PRESENTATION AND ANALYSIS OF FINDINGS

This chapter contains with the presentation and analysis of findings of the data collected thru survey questionnaire which were answered by selected employees of Panabo Polymedic Hospital of Panabo City, Inc. The sequences of the major topics in the study were as follows: the level of internal control, the level of organizational performance and the significant relationship between internal control and organizational performance.

#### **Level of Internal Control in Panabo Polymedic Hospital Inc.**

The level of internal control is indicated by *control environment and control activities* at an overall mean of 4.23 described as high. It means that internal control is often practiced. It indicates that Panabo Polymedic Hospital Inc. implemented internal control in the business, in order to ensure the efficiency and effectiveness of business operation. Fadzil (2005) stated that internal control is a system that could prevent the business from fraudulent activities and can also increase the operation efficiency of the organization.

As it can be seen in Table 2, the first indicator is *control environment* with an overall mean of 4.18 described as high. It means that the internal control in Panabo Polymedic Hospital, Inc. is often practiced. It implies that knowing the entity's environment is necessary when implementing internal control. Control environment comprises of activities, arrangements and, a methodology that

**Table 2****Level of internal control in Panabo Polymedic Hospital, Inc.**

<b>Internal Control Equivalent</b>	<b>Mean</b>	<b>Descriptive</b>
<b>Control Environment</b>		
1. Fraud detection, and fraudulent activities are inherently unpredictable difficult to detect and they affect the performance of the hospital.	3.98	High
2. Measures that can enhance the efficacy of auditors are important for effective fraud detection	4.15	High
3. There is honest and fair dealings with all stakeholders for the benefit of the organization	4.25	Very High
4. Internal audit evaluate and contribute to the improvement of risk management, control and governance using a systematic and disciplined approach	4.20	High
5. Management is committed to the ethical values in the operation of hospitalization system	4.30	Very High
<b>Over-all Mean</b>	<b>4.18</b>	<b>High</b>
<b>Control Activities</b>		
1. Appropriate measures are taken to correct misfeasance in operation of our Accounting and Finance Management System.	4.20	High
2. Hospital system access is only allowed to authorize personnel.	4.48	Very High
3. Accounting records in the hospital are limited to employees with designated responsibility for such records.	4.45	Very High
4. Frequent reviews of operating performance done both to staff and the hospital systems.	4.18	High
5. Management provides feedback to the junior officers about the operation of the system.	4.10	High
<b>Over-all Mean</b>	<b>4.28</b>	<b>High</b>

<b>Legend:</b>	<b>Scale</b>	<b>Descriptive Equivalent</b>
	4.21– 5.00	Very High
	3.41– 4.20	High
	2.61 – 3.40	Moderate
	1.81 – 2.60	Low
	1.00 – 1.80	Very Low



mirror the general dispositions of top administration, an executive and the proprietors about control and its significance to the organization (Albrecht, et al, 2008).

Item number 5 got the highest mean of 4.30 described as very high; *management is committed to the ethical values in the operation of hospitalization system.* It implies that Panabo Polymedic Hospital, Inc. obey their core values and implementing it in wholesome manner; while the lowest mean is item number 1 described as high in *fraud detection, and fraudulent activities are inherently unpredictable difficult to detect and they affect the performance of the hospital.* It indicates that the management also evaluates the effectiveness of the auditors in terms of fraud detection in the business.

The remaining items 3, 2 and 4 with a mean of 4.15, 4.25 and 4.20 correspondingly described as very high and high respectively; *there is an honest and fair dealings with all stakeholders for the benefit of the organization measures that can enhance the efficacy of auditors are important for effective fraud detection, and internal audit evaluate and contribute to the improvement of hazard the board, control and administration utilizing an orderly and taught approach.*

The second indicator is *control activities* with an over-all mean of 4.28 described as high. It means that the internal control of Panabo Polymedic Hospital, Inc. is often implemented. It indicates that the company is responsible in monitoring the internal control system, safeguarding the financial resources is also one of the main tasks of the management, and the proper authorization of the company's assets is also their concerns. It is imparted control activities refer to policies and procedures that help ensure

the execution of management directives and promote actions that address risks faced by the organization and it includes those control activities relating to authorization, physical controls, performance reviews, information processing and segregation of duties (Machacon, 2013).

Item number 2 got the highest mean of 4.48 described as very high in *frequent reviews of operating performance done both to staff and the hospital systems*. It means that internal control is always implemented. It means that Panabo Polymedic Hospital, Inc. spend much time in monitoring and supervising the internal control system implemented by the management and if employees are complying with the said system. Whereas item number 5 gained the lowest mean of 4.10 described as high; *management provides feedback to the junior officers about the operation of the system*. It indicated that internal control is often implemented. It signifies that the Panabo Polymedic Hospital, Inc needs to focus also in providing feedback to the junior officers of the operation of the system because they are part of the operation.

The remaining items are number 3, 1 and 4 with mean of 4.20, 4.45 and 4.18 described as very high and high respectively in *accounting records in the hospital are limited to employees with designated responsibility for such records, appropriate measures are taken to correct misfeasance in operation of our accounting and finance management system, and frequent reviews of operating performance done both to staff and the hospital systems*.

#### **The level of Organizational Performance in Panabo Polymedic Hospital, Inc.**

Presented in Table 3 is the level of Organizational Performance in Panabo Polymedic Hospital, Inc. with the over-all mean of 4.18 described as



**Table 3****Level of Organizational Performance in Panabo Polymedic Hospital, Inc.**

<b>Organizational Performance Equivalent</b>	<b>Mean</b>	<b>Descriptive</b>
1. You are satisfied with the company profit or loss	4.08	High
2. PPHI is achieving the desired profit target.	4.28	Very High
3. The strategy used by the company has achieved the profit.	4.20	High
4. Internal and external factor effect of achieving company's profit and loss.	4.38	Very High
5. Changing in profit or loss affected work performance	3.98	High
<b>Over-all Mean</b>	<b>4.18</b>	<b>High</b>

**Legend:**

<b>Scale</b>	<b>Descriptive Equivalent</b>
4.21– 5.00	Very High
3.41– 4.20	High
2.61 – 3.40	Moderate
1.81 – 2.60	Low
1.00 – 1.80	Very Low

high. It means that the organizational performance is often satisfactory. It indicates that Panabo Polymedic Hospital, Inc. should not only concentrate on the financial aspect of the business but also consider the social and environmental aspect of the organization. Scheipers (2016) coined out that the goal of organizational performance is to define a process that motivates and inspires managers and employees to perform to the best of their ability. The resulting boost in performance will help to accomplish the organizational goals through effective and efficient implementation of the organizational strategies.

The highest mean is item number 4 with a mean of 4.38 described as very high in *internal and external factor effect of achieving company's profit and loss*. It means that the organizational performance is very satisfactory. It signifies that it is very important to maintain and still more the performance of the organization. Whereas the lowest mean is item number 5 with a mean of 3.98 describe as high in *changing in profit or loss affected work performance*. It indicates that organizational performance is often satisfactory. It management continues to conduct trainings for the employees for them to be well rounded, restored and updated. Hence the said activity is necessary not just for the employees but as to the whole management as well.

The remaining items are number 2, 3 and 1 with a mean of, 4.28, 4.20 and 4.08 described as very high and high correspondingly that *Panabo Polymedic Hospital, Inc., is achieving the desired profit target, the strategy used by the company has achieved the profit and employees are satisfied with the*

*company profit or loss*. It indicates that organizational performance is often satisfactory.

### **Significant relationship between Internal Control and Organizational Performance**

Table 4 presented the significant relationship between internal control and organizational performance in Panabo Polymedic Hospital, Inc. with P-value of 0.022 which is less than 0.05, level of significance. Hence, the null hypothesis ( $H_0$ ) is rejected which implies that there is significant relationship between internal control and organizational performance in Panabo Polymedic Hospital, Inc.

The result of the study is supported by the theory of Bragg (2018) that internal control is a combination of activities to safeguard assets, minimize errors and ensure organization's normal operating procedures. Likewise, Lanoye (1999) agreed that organizational performance is how well an organization is doing to reach its vision, mission, and goals and it must be known on how well their organizations are performing.

**Table 4**  
**Significant relationship between Internal Control and**  
**Organizational Performance of Panabo Polymedic Hospital, Inc.**

**Correlation Coefficient**

---

Organizational Performance	
Internal Control	0.360*

---

P-value (0.022) <0.05

## Chapter 5

### SUMMARY OF FINDINGS, CONCLUSION AND RECOMENDATION

This chapter composed the summary of findings, conclusions and recommendations of the study.

#### Findings

The findings of this study were the following:

1. The level of Internal Control in Panabo Polymedic Hospital, Inc. has an over-all mean of 4.23 interpreted as often implemented .
2. The level of Organizational Performance has an over-all mean 4.18 interpreted as often satisfactory.
3. The computed P-value of 0.022 which is less than the 0.05 level of significance. Therefore, the null hypothesis is rejected.

#### Conclusion

Based on the findings acquired from the data, the researchers construct with the following conclusions:

1. The level of Internal Control in terms of control environment and control activities is high.
2. The level of Organizational Performance in Panabo Polymedic Hospital Inc. is high.
3. There is significant relationship between Internal Control and Organizational Performance in Panabo Polymedic Hospital Inc.

## Recommendations

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Based on the conclusions of the study, the researchers create the following recommendations:

1. The management should examine and evaluate the auditor's capability and make them involve in trainings and seminars. Additionally, the management should intensify appropriate actions to be taken in correcting the wrongful conduct within the operation of accounting and finance department.
2. The management should not rely on the internal control of the organization, but also apply and develop other factors that could affect the business's organizational performance and the entity could improve its competitive advantage and improve its service for profit maximization.
3. The researchers of this study aspired that the future research shall be carried out to all service industries by using other variable to ascertain and evaluate the findings of this research.





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**Appendix A**  
**Letter of Permission to Conduct the Study**

December 05, 2018

**ROSANA F. BITOY, DMD, MHA, FPCHA**  
ADMINISTRATOR  
PANABO POLYMEDIC HOSPITAL, INC  
Quirino St., Brgy. Gredu, Panabo City

Dear Ma'am:


Greetings of Peace and Prosperity!

We are a 3<sup>rd</sup> year Bachelor of Science in Accounting Technology student of UM Panabo College who are presently proposing a study entitle "**INTERNAL CONTROL AND ORGANIZATIONAL PERFORMANCE OF PANABO POLYMEDIC HOSPITAL, INC.**"

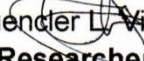
In connection with this, we would like to request from your good office to allow us to conduct our study to selected employees of Panabo Polymedic Hospital, Inc. Rest assured that the data gathered will be strictly for research purposes only and will be kept with outmost confidentiality.

We are looking forward for your favorable response on this regard.

Very Truly Yours,

  
Gengen I. Lobiano

  
Maecel P. Namion

  
Quender L. Villarojo  
**Researchers**

Noted By:

  
**ANTONIETTA T. OCAY, DBA**  
**Research Adviser**

Approved By:

  
**ROSANA F. BITOY, DMD, MHA, FPCHA**  
**HOSPITAL ADMINISTRATOR**

## Appendix B-1

### Letter of Request for Validation

February 06, 2019

**MARJORIE C. LIBRANDO, CPA**

Professor

UM Panabo College

Arguelles St., San Francisco, Panabo City


Dear Ma'am:


You are one of the chosen expert valutors of our questionnaires on "Internal Control and Organizational Performance of Panabo Polymedic Hospital, Inc.".

In view of this, it would be very much appreciated, if you can share your expertise by ratings its contents. It would be a great help for the undersigned if you can write your comments, suggestions, and recommendations that will improve the said questionnaire.

Thank you very much for your support and valuable contribution to this letter request.

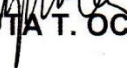
Respectfully Yours,

  
GENGEN I. LOBIANO

  
MAECEL P. NAMION

  
QUENCLER L. VILLAROJO  
Researcher

Noted by:

  
ANTONIETTA T. OCAY, DBA  
Adviser

**Appendix B-2**

Letter of Request for Validation

February 06, 2019

**JESSA Q. BELOY, CPA**

Professor

UM Panabo College

Arguelles St., San Francisco, Panabo City

Dear Ma'am:


You are one of the chosen expert valuers of our questionnaires on "Internal Control and Organizational Performance of Panabo Polymedic Hospital, Inc.".

In view of this, it would be very much appreciated, if you can share your expertise by ratings its contents. It would be a great help for the undersigned if you can write your comments, suggestions, and recommendations that will improve the said questionnaire.

Thank you very much for your support and valuable contribution to this letter request.


Respectfully Yours,

  
GENGEN I. LOBIANO

  
MAECEL P. NAMON

  
QUENCLER L. VILLAROJO  
Researcher

Noted by:

  
ANTONIETTA T. OCAY, DBA  
Adviser

### Appendix B-3

#### Letter of Request for Validation

February 06, 2019

**AMELIE L. CHICO, DM**

Professor

UM Panabo College

Arcuelles St., San Francisco, Panabo City

Dear Ma'am:

You are one of the chosen expert valutors of our questionnaires on "Internal Control and Organizational Performance of Panabo Polymedic Hospital, Inc.".

In view of this, it would be very much appreciated, if you can share your expertise by ratings its contents. It would be a great help for the undersigned if you can write your comments, suggestions, and recommendations that will improve the said questionnaire.

Thank you very much for your support and valuable contribution to this letter request.

Respectfully Yours,

  
GENGEN I. LOBIANO

  
MAECEL P. NAMON


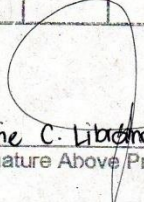
  
QUENCLER E. VILLAROJO  
Researcher

Noted by:


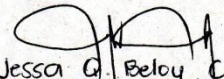
  
ANTONIETTA T. OCAY, DBA  
Adviser





## Appendix C-1 Validation Sheet

 The University of Mindanao	<b>RESEARCH AND PUBLICATION CENTER</b> [ ] Main [ <input checked="" type="checkbox"/> ] Branch <u>Panabo</u>																																																
<b>QUESTIONNAIRE VALIDATION SHEET</b>																																																	
Title of Research: <u>Internal Control and Organizational Performance of Tarabo Polytechnic Hospital, Inc.</u> Proponents : <u>Lobiano, Gergen; Damon, Maedel; Villarjo, Guender</u>																																																	
To the Evaluator: Please check the appropriate box for your ratings. Point Equivalent:      5 – Excellent                      2 – Fair 4 – Very Good                      1 – Poor 3 – Good																																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 15%;">5</th> <th style="width: 15%;">4</th> <th style="width: 15%;">3</th> <th style="width: 15%;">2</th> <th style="width: 15%;">1</th> </tr> </thead> <tbody> <tr> <td> <b>1. CLARITY OF DIRECTION AND ITEMS</b>                      The vocabulary level, language structure and conceptual level of the questions suit the level of respondents. The test directions and items are written in clear and understandable manner.                 </td> <td style="text-align: center;">/</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> <b>2. PRESENTATION/ORGANIZATION OF ITEMS</b>                      The items are presented and organized in logical manner.                 </td> <td style="text-align: center;">/</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> <b>3. SUITABILITY OF ITEMS</b>                      The items appropriately represent the substance of the research. The questions are designed to determine the conditions, knowledge, perceptions and attitude that are supposed to be measured.                 </td> <td style="text-align: center;">/</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> <b>4. ADEQUATENESS OF ITEMS PER CATEGORY</b>                      The items represent the coverage of the research adequately. The number of questions per area category is representative enough of all the questions needed for the research.                 </td> <td style="text-align: center;">/</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> <b>5. ATTAINMENT OF PURPOSE</b>                      The instrument as a whole fulfills the objectives for which it was constructed.                 </td> <td></td> <td style="text-align: center;">/</td> <td></td> <td></td> <td></td> </tr> <tr> <td> <b>6. OBJECTIVITY</b>                      Each item questions require only one specific answer or measures only one behavior and no aspect of the questionnaire suggest bias on the part of the researcher.                 </td> <td style="text-align: center;">/</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> <b>7. SCALE AND EVALUATION RATINGS SYSTEM</b>                      The scale adapted is appropriate for the items.                 </td> <td style="text-align: center;">/</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		5	4	3	2	1	<b>1. CLARITY OF DIRECTION AND ITEMS</b> The vocabulary level, language structure and conceptual level of the questions suit the level of respondents. The test directions and items are written in clear and understandable manner.	/					<b>2. PRESENTATION/ORGANIZATION OF ITEMS</b> The items are presented and organized in logical manner.	/					<b>3. SUITABILITY OF ITEMS</b> The items appropriately represent the substance of the research. The questions are designed to determine the conditions, knowledge, perceptions and attitude that are supposed to be measured.	/					<b>4. ADEQUATENESS OF ITEMS PER CATEGORY</b> The items represent the coverage of the research adequately. The number of questions per area category is representative enough of all the questions needed for the research.	/					<b>5. ATTAINMENT OF PURPOSE</b> The instrument as a whole fulfills the objectives for which it was constructed.		/				<b>6. OBJECTIVITY</b> Each item questions require only one specific answer or measures only one behavior and no aspect of the questionnaire suggest bias on the part of the researcher.	/					<b>7. SCALE AND EVALUATION RATINGS SYSTEM</b> The scale adapted is appropriate for the items.	/				
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<b>3. SUITABILITY OF ITEMS</b> The items appropriately represent the substance of the research. The questions are designed to determine the conditions, knowledge, perceptions and attitude that are supposed to be measured.	/																																																
<b>4. ADEQUATENESS OF ITEMS PER CATEGORY</b> The items represent the coverage of the research adequately. The number of questions per area category is representative enough of all the questions needed for the research.	/																																																
<b>5. ATTAINMENT OF PURPOSE</b> The instrument as a whole fulfills the objectives for which it was constructed.		/																																															
<b>6. OBJECTIVITY</b> Each item questions require only one specific answer or measures only one behavior and no aspect of the questionnaire suggest bias on the part of the researcher.	/																																																
<b>7. SCALE AND EVALUATION RATINGS SYSTEM</b> The scale adapted is appropriate for the items.	/																																																
 Marjone C. Librando, CPA, CTR Signature Above/Printed Name																																																	

## Appendix C-2 Validation Sheet

 <b>UM</b> The University of Mindanao	<b>RESEARCH AND PUBLICATION CENTER</b> <input type="checkbox"/> Main <input checked="" type="checkbox"/> Branch <u>Ranabo</u> <b>QUESTIONNAIRE VALIDATION SHEET</b>				
Title of Research: <u>Internal Control and organizational Performance of Ranabo Polymedic Hospital, Inc.</u> Proponents : <u>Lobiano, Gengen ; Namon, Maigel ; Villarzo, Quencker</u>					
To the Evaluator: Please check the appropriate box for your ratings. <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>Point Equivalent: 5 – Excellent</span> <span>2 – Fair</span> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>4 – Very Good</span> <span>1 – Poor</span> </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>3 – Good</span> </div>					
	5	4	3	2	1
<b>1. CLARITY OF DIRECTION AND ITEMS</b> The vocabulary level, language structure and conceptual level of the questions suit the level of respondents. The test directions and items are written in clear and understandable manner.	/				
<b>2. PRESENTATION/ORGANIZATION OF ITEMS</b> The items are presented and organized in logical manner.	/				
<b>3. SUITABILITY OF ITEMS</b> The items appropriately represent the substance of the research. The questions are designed to determine the conditions, knowledge, perceptions and attitude that are supposed to be measured.	/				
<b>4. ADEQUATENESS OF ITEMS PER CATEGORY</b> The items represent the coverage of the research adequately. The number of questions per area category is representative enough of all the questions needed for the research.	/				
<b>5. ATTAINMENT OF PURPOSE</b> The instrument as a whole fulfills the objectives for which it was constructed.	/				
<b>6. OBJECTIVITY</b> Each item questions require only one specific answer or measures only one behavior and no aspect of the questionnaire suggest bias on the part of the researcher.	/				
<b>7. SCALE AND EVALUATION RATINGS SYSTEM</b> The scale adapted is appropriate for the items.	/				
 <u>Jessa G. Beloy, CPA</u> Signature Above Printed Name					

### Appendix C-3 Validation Sheet

	<b>RESEARCH AND PUBLICATION CENTER</b> [ ] Main [✓] Branch <u>Panabo</u>												
<b>QUESTIONNAIRE VALIDATION SHEET</b>													
Title of Research: <u>Internal Control and Organizational Performance of Panabo Polymeric Hospital, Inc.</u> Proponents : <u>Lobiano, Gengen; Namion, Maeel ; Villanjo, Crvencker</u>													
To the Evaluator: Please check the appropriate box for your ratings. Point Equivalent:    5 – Excellent    2 – Fair 4 – Very Good    1 – Poor 3 – Good													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;"></th> <th style="width: 10%;">5</th> <th style="width: 10%;">4</th> <th style="width: 10%;">3</th> <th style="width: 10%;">2</th> <th style="width: 10%;">1</th> </tr> </table>		5	4	3	2	1						
	5	4	3	2	1								
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<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								
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 _____ Signature Above Printed Name													

## Appendix D Survey Questionnaire

### Internal Control and Organizational Performance of Panabo Polymedic Hospital, Inc.

(Kubasu, 2014)

(Yasmin Musmuliana, Yatim Mustaffa, 2012)

#### Part I: Profile

Name: (Optional): \_\_\_\_\_ Position: \_\_\_\_\_

**General Instruction:** Please mark check (/) on the space provided. The scale will guide you in answering the following questions below.

- 5 – Always                      It means that internal control is always implemented.
- 4 – Often                        it means that internal control is often implemented.
- 3 – Sometimes                It means that internal control is sometimes implemented.
- 2 – Seldom                     it means that internal control is less implemented.
- 1 – Never                        It means that internal control in not implemented.

#### Part II: Internal Control

A. Control Environment	5	4	3	2	1
1. Fraud detection, and fraudulent activities are inherently unpredictable difficult to detect and they affect the performance of the hospital					
2. Measures that can enhance the efficacy of auditors are important for effective fraud detection					
3. There is honest and fair dealings with all stakeholders for the benefit of the organization					
4. Internal audit evaluate and contribute to the improvement of risk management, control and governance using a systematic and disciplined approach					
5. Management is committed to the ethical values in the operation of hospitalization system					

<b>B. Control Activities</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>
1. Appropriate measures are taken to correct misfeasance in operation of our Accounting and Finance Management System.					
2. Hospital system access is only allowed to authorize personnel.					
3. Accounting records in the hospital are limited to employees with designated responsibility for such records.					
4. Frequent reviews of operating performance done both to staff and the hospital systems.					
5. Management provides feedback to the junior officers about the operation of the system.					

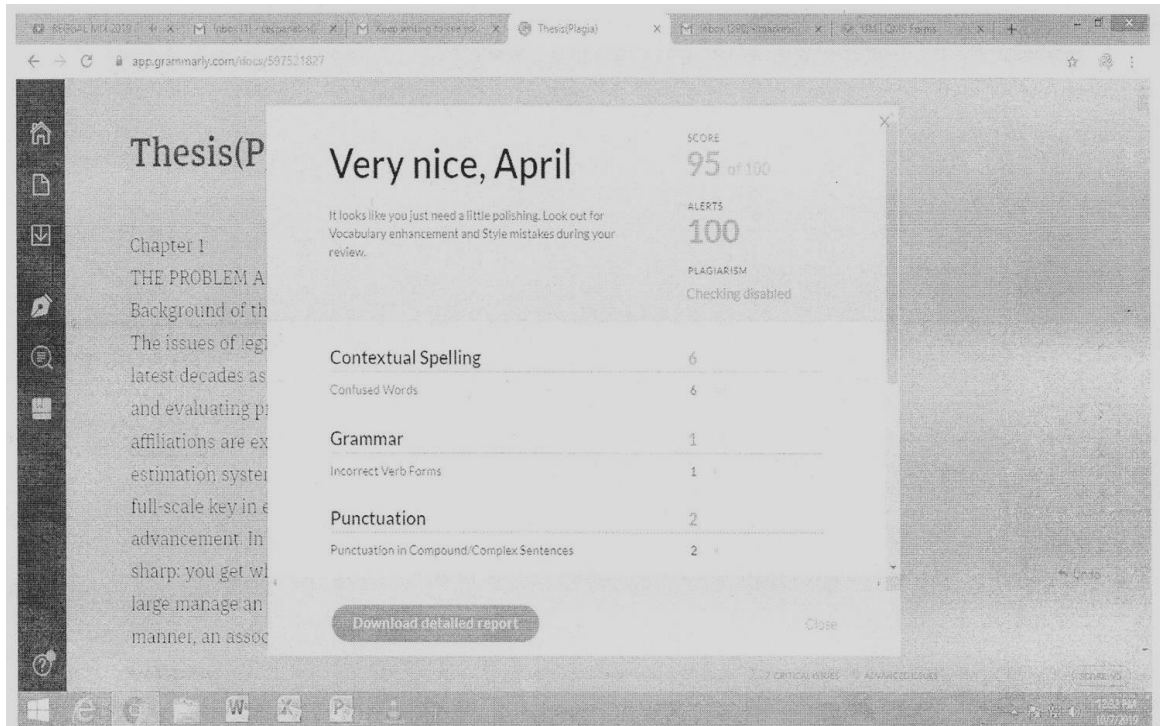
**Part III: Organizational Performance**

- 5 – Always                      It means that organizational performance is very satisfactory.
- 4 – Often                        It means that organizational performance is often satisfactory.
- 3 – Sometimes                It means that organizational performance is satisfactory.
- 2 – Seldom                     It means that organizational performance is less satisfactory.
- 1 – Never                        It means that organizational performance is not satisfactory.

<b>C. Organizational Performance</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>
1. You are satisfied with the company profit or loss.					
2. PPHI is achieving the desired profit target.					
3. The strategy used by the company has achieved the profit.					
4. Internal and external factor effect of achieving company’s profit and loss.					
5. Changing in profit or loss affected work performance.					

## Appendix E

### Grammarly Certification



**LOBIANO NAMION VILLAROJO**

**GRAMMARLY RESULT : 95 OF 100**

**CONGRATULATIONS!**

  
**DR. ANTONIETTA T. OCAY**  
**Thesis Adviser**

## Appendix F-1 Certificate of Appearance



**UM Panabo College**  
Research Office  
Arguelles St., San Francisco  
Panabo City

### Certificate of Appearance

This is to certify that the students whose names are listed below have appeared at the

PPH1 - Nursing Dept. and conducted Survey  
(Name of Office/Agency) (State activity)

in relation to their thesis/FS entitled "Internal Control and Organizational Performance of PPH1"

during the period March 01, 2019.  
(State inclusive dates)

JOSE A. GAYAN JR., R.N.  
Lic. No. 0432419  
\_\_\_\_\_  
Name and Signature of Authorized Personnel



**UM Panabo College**  
Research Office  
Arguelles St., San Francisco  
Panabo City

### Certificate of Appearance

This is to certify that the students whose names are listed below have appeared at the

PPH1 and conducted Survey  
(Name of Office/Agency) (State activity)

in relation to their thesis/FS entitled "Internal Control and Organizational Performance of PPH1"

during the period 3-1-19.  
(State inclusive dates)

Robelyn M. Miracosta, RN  
Lic. No. 0432439  
\_\_\_\_\_  
Name and Signature of Authorized Personnel

### Appendix F-2 Certificate of Appearance



UM Panabo College  
Research Office  
Arguelles St., San Francisco  
Panabo City

### Certificate of Appearance

This is to certify that the students whose names are listed below have appeared at the

PPHI and conducted Survey  
(Name of Office/Agency) (State activity)

in relation to their thesis/FS entitled "Internal Control and Organizational Performance of PPHI"

during the period 3-1-19.  
(State inclusive dates)

*[Signature]*  
CLINT JOSEPH M. MANCHING, RN  
LIC. No. 0896752

Name and Signature of Authorized Personnel



UM Panabo College  
Research Office  
Arguelles St., San Francisco  
Panabo City

### Certificate of Appearance

This is to certify that the students whose names are listed below have appeared at the

PPHI and conducted Survey  
(Name of Office/Agency) (State activity)

in relation to their thesis/FS entitled "Internal Control and Organizational Performance of PPHI"

during the period 3/2/19.  
(State inclusive dates)

*[Signature]*  
LADINO CARL MARK L.  
Name and Signature of Authorized Personnel



**Appendix F-3**  
**Certificate of Appearance**



**UM Panabo College**  
Research Office  
Arguelles St., San Francisco  
Panabo City

**Certificate of Appearance**

This is to certify that the students whose names are listed below have appeared at the  
PPHI - Acctg Dept. and conducted Survey  
 (Name of Office/Agency) (State activity)  
 in relation to their thesis/FS entitled "Internal Control and Organizational Performance of PPHI"  
 during the period 3-1-19.  
 (State inclusive dates)

*Febea Tabuada*

Name and Signature of Authorized Personnel



**UM Panabo College**  
Research Office  
Arguelles St., San Francisco  
Panabo City

**Certificate of Appearance**

This is to certify that the students whose names are listed below have appeared at the  
PPHI I.T. and conducted SURVEY  
 (Name of Office/Agency) (State activity)  
 in relation to their thesis/FS entitled "Internal Control and Organizational Performance of PPHI"  
 during the period 3/23/19.  
 (State inclusive dates)

*ARIEL A. MATORMITA*

Name and Signature of Authorized Personnel

## Plagiarism Test Certificate

INTERNAL CONTROL AND ORGANIZATIONAL PERFORMANCE OF... 19 / 100 34 of 34 +

Match Overview

19%

PAPER ID	DATE
1159055730	10-Aug-2019
1154001942	24-Jul-2019
1130410631	26-Sep-2019
1144831976	25-Jun-2019
1157219058	06-Aug-2019
1175885579	19-Sep-2019
1157220167	09-Aug-2019
1160409010	25-May-2019
1193775411	01-Oct-2019

community.mis.temple... 1% >

www.phelstar.com 1% >

poets.semanticscholar... 1% >

blog.antweipntanagem... 1% >

smallbusiness.chron.c... 1% >

Submitted to Xavier Ua... 1% >

Submitted to Lebanese... 1% >

Statement of the Problem:

establishment. There were cases of fast employee turnover that can negatively effect a company and its employees in many ways. With the constant need to hire and train new employees, it is easy to veer from the true mission and vision of the organization. By holding representatives, organizations can give a higher core workforce that emphatically influences the primary concern.

Comperarity in Panabo City, several healthcare establishments also meet the same problem. As per an interview with one of the department heads, they are struggling in maintaining a low rate of employee turnover because it may affect the performance of the association to convey quality medical services committations.

Thus, the researchers are motivated to study if internal control has a significant relationship with organizational performance of Panabo Polymeric Hospital, Inc.

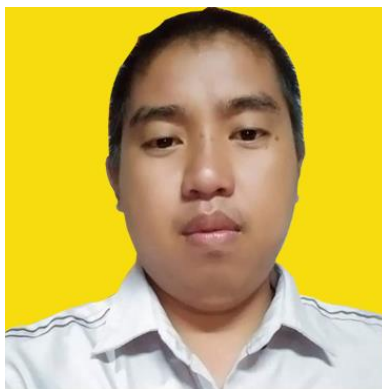
LOBIANO NAMION VILLAROJO

**PLAGIARISM RESULT THIRD RUN PASSED 19%**

CONGRATULATIONS (October 1, 2019)

**DR. AMELIE L. CHICO**

RESEARCH COORDINATOR

**GENGEN I. LOBIANO**

Prk. 7, Mangalcal Carmen Davao del Norte

[gengenlobiano5@gmail.com](mailto:gengenlobiano5@gmail.com)

**PERSONAL DATA:**

Age: 28  
Date of Birth: Nov 09, 1990  
Civil Status: Single  
Sex: Male  
Religion: Catholic  
Citizenship: Filipino  
Mother: Andresal. Lobiano  
Father: Loreto E. Lobiano

**EDUCATIONAL BACKGROUND**

Primary Level: Mangalcal Elementary School  
Mangalcal, Carmen, DDN

Secondary Level: Panabo National High School  
Panabo City, Davao del Norte

Tertiary Level: **UM Panabo College**  
Arguelles St., San Francisco, Panabo City

**SKILLS:**

Speaks Filipino and English; Knowledgeable in MS Office Applications (Word, PowerPoint, Excel); good in oral and written communication; resourceful; fast and eager to learn; and God-fearing.

**CHARACTER REFERENCE:**

- **JESSA Q. BELOY CPA, CTT**  
Chief Accountant  
Buenaventura Group of Companies  
09466400140
  
- **MARJORIE C. LIBRANDO CPA, CMITAP, CTT**  
Program Head- Accounting Technology  
UM Panabo College



**MAECEL PALAC NAMION**  
**Prk. 05, Brgy. Sindaton, Panabo City**  
Mobile Number: 0909-7081-086  
Email Add: [maecel\\_n@yahoo.com](mailto:maecel_n@yahoo.com)

I am very approachable person, fast learner; I give effort in terms of work.

**PERSONAL INFORMATION:**

Age: 31 years old  
Date of Birth: February 23, 1988  
Gender: Female  
Civil Status: Married  
Citizenship: Filipino  
Religion: Roman Catholic  
Spouse's Name: Christopher A. Namion  
Mother's Name: Florenciana L. Palac  
Father's Name: Gabriel U. Palac

**EDUCATIONAL BACKGROUND:**

Tertiary: **UM Panabo College**  
Arguelles St., San Francisco, Panabo City  
Present

Vocational: **Davao del Norte State College**  
New Visayas, Panabo City  
March 2004 – 2006

Secondary: **Sindaton National High School**

Sindaton, Panabo City

March 2000 – 2004

Primary: **Sindaton Elementary School**

Sindaton, Panao City

March 2000

**SPECIAL SKILLS:**

- ICD-10 Coder
- Computer Works
- Can Work under pressure

**TRAININGS and SEMINARS ATTENDED:**

**International Classification of Diseases version 10(ICD-10)**

RDR Hall of DRH Building, Apokon, Tagum City

June 24-28, 2013

**Philippine Civil Registry Information System(PHILCRIS)**

Lakan's Place, Brgy. Visayan Village, Tagum City

March 28, 2014

**Health Information Management**

Quirino Hall of Atrium Hotel, 15<sup>th</sup> Floor

Taft Centrale Exchange Building

Taft Avenue corner Gil Puyat Avenue, Pasay City

June 16-17, 2016

**Online Hospital Statistical Report**

Apo View Hotel, Davao City

May 27, 2015

**Unified Disease Registry System**

Apo View Hotel, Davao City

September 1-4, 2015

**Annual Update on All Case Rate and New Philhealth Policies**

Grand Regal Hotel, J.P. Laurel Avenue, Lanang, Davao City

November 16, 2016

**Seminar on Updates of Civil Registration**

3<sup>rd</sup> Floor, Conference Room, Panabo City Hall, Panabo City

July 27, 2016

**Orientation and Roll out Training on MNIDRS**

Sunny Point Hotel, Davao City

February 9, 2018

**WORK EXPERIENCES:**

<b>COMPANY</b>	<b>POSITION</b>	<b>YEAR</b>
• Gaisano Mall of Cagayan de Oro	Crissa Jeans Promo	April – July 2006
• Republic Biscuit Corporation	Packer	Oct. – March 2007
• Multirich Food Corporation	Production Clerk	May – Oct. 2007
• Good Shepherd Medical and Maternity Center	Medical Secretary (OB-GYNE's Clinic)	August 03, 2010 – August 31, 2012
• Good Shepherd Hospital	Philhealth and HMO In-Charge	September 01, 2012 – September 02, 2014
• Good Shepherd Hospital of Panabo City, Inc.	OIC- Medical Records Department	September 03, 2014 – April 16, 2018
• Polymedic Birthing and Natal Care	Administrative / Accounting Staff	August 08, 2018- Present

**CHARACTER REFERENCES:**

**ROSANA F. BITOY, DMD, MHA, FPCHA**

Hospital Administrator

Panabo Polymedic Hospital Inc.

Panabo City

**INOCENCIA M. MACROHON, MD, FPOGS**

President and CEO

Good Shepherd Hospital of Panabo City, Inc.

Km. 31, National Highway, New Pandan, Panabo City

Tel. No.: (084) 628-5150

**FLORENTINA COLON - MURILLO, MD**

Pediatrician

Contact No.: 09189657832 / 09424791367

**JOJILENE V. SISTOZA, MD, DPCP**

Internal Medicine

Contact No.: 0928867084



**QUENCLER L. VILLAROJO**  
Prk. 21 San Vicente Panabo City  
[quenclervillarojo@gmail.com](mailto:quenclervillarojo@gmail.com)  
09109861899

**PERSONAL INFORMATION:**

Age: 20 years old  
Date of Birth: March 06, 1999  
Gender: Female  
Civil Status: Single  
Citizenship: Filipino  
Religion: Roman Catholic  
Mother's Name: Renelita L. Villarojo  
Father's Name: Ramil Villarojo

**EDUCATIONAL BACKGROUND:**

Tertiary: **UM Panabo College**  
Arguelles St., San Francisco, Panabo City  
Present

Secondary: **La Paz National High School**  
March 2015 – 2016

Primary: **San Pedro Elementary School**  
San Pedro, Panabo City  
March 2010-2011



**SKILLS:**

Computer Literate (i.e. Microsoft Application & Internet )

**WORK EXPERIENCE:**

Company : Barangay Hall Of San Vicente

Year : 2017-2018

Work : Clerk

Company : Niznax Trucking & Allied Services

Year : 2018-2019

Work : Billing Encoder

**CHARACTER REFERENCE:**

▪ **JESSA Q. BELOY CPA, CTT**

Chief Accountant

Buenaventura Group of Companies

09466400140

▪ **MARJORIE C. LIBRANDO CPA, CMITAP, CTT**

Program Head- Accounting Technology

UM Panabo College