

Chiang Kai Shek College

菲律賓中正學院

CKS COLLEGE

INSTITUTIONAL VISION-MISSION

Education for excellence, geared towards a united Filipino-Chinese community equipped with the basic academic skills, wisdom, and the virtues of propriety, righteousness, incorruptibility and honor, committed to nation building and international concern.

CORE VALUES

Chiang Kai Shek College challenges stakeholders to lead their lives in accordance to the four Confucian virtues:

- Li (禮, propriety, proper rite)
- Yi (義, righteousness or justice)
- Lian (廉, incorruptibility)
- Chi (恥, honor, sense of shame)

Concomitant to attaining these values are the cultivation and sustenance of the holistic approach to education, an all-around development in five domains:

- Dé (德, moral)
- Zhì (智, intellectual)
- Tǐ (體, physical)
- Qún (群, team spirit)
- Měi (美, aesthetic)

Based on these Confucian moral values, CKS College simplifies its Core Values as follows:

- Relevant Education
- Good Character
- Committed Service

COLLEGE VISION STATEMENT

To become the preferred Filipino-Chinese college that offers high quality, learner-centered, and outcome-based education to future entrepreneurs, professionals, and managers in the fields of business, IT, and education.

COLLEGE MISSION STATEMENT

CKS College is a preeminent Filipino-Chinese college that seeks to grow, educate, and train future entrepreneurs and leaders who will make significant contributions to society.

It endeavors to create a learning environment that balances theory with practice, so as to equip students with the necessary knowledge, skills, and values that will enable them to succeed in their respective fields.

In partnership with CKS College faculty, staff, and administration, and through stronger linkages with various organizations, CKSC alumni, businessmen, and professionals, it shall continuously make its degree programs more adaptive and relevant to changing educational, social, technological, and business environments, thereby bridging the gap between academe and industry.

It shall supply various sectors with capable, competent, and pro-active educators, accountants, managers, marketers, IT experts, and entrepreneurs who shall be known for their commitment, excellence, passion, and integrity.

CKS COLLEGE INSTITUTIONAL OBJECTIVES

1. To train bright and capable leaders of society
2. To prepare people for the task of building a better and stronger nation
3. To harvest and share great ideas from Eastern and Western cultures
4. To enhance friendship and understanding between Filipinos and Chinese

PROGRAM OUTCOMES (PO)

1. Common to All Programs

- 1.1 Recognize and examine the trends and developments in one's field of specialization.
- 1.2 Effectively communicate orally and in writing using English, Filipino, mother tongue language, and an appropriate Foreign Language required by the industry.
- 1.3 Work effectively and independently in multi-disciplinary and multi-cultural teams.
- 1.4 Act in recognition of professional, social, and ethical responsibilities.
- 1.5 Preserve and promote Filipino historical heritage and cultural values.
- 1.6 Engage in ongoing, voluntary, and self-motivated pursuit of knowledge (lifelong learning).
- 1.7 Demonstrate the values of propriety, righteousness, incorruptibility, and honor.

2. Common to the Business and Management Discipline

- 2.1 Perform the basic management functions, such as planning, organizing, staffing, leading, and controlling.
- 2.2 Apply proper decision making tools to critically, analytically, and creatively solve problems and drive results.
- 2.3 Apply the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology, and strategic management) and employ these concepts in various business situations.
- 2.4 Apply information and communication technology (ICT) skills as required by the business environment.
- 2.5 Work effectively with other stakeholders and manage conflict in the workplace.
- 2.6 Employ entrepreneurial skills in planning and implementing business activities.
- 2.7 Demonstrate high personal moral and ethical standards, organizational citizenship, and corporate social responsibility.

3. Specific to the Accountancy Program

- 3.1 Resolve business issues and problems, with a global and strategic perspective using their knowledge and technical proficiency in the areas of financial accounting & reporting, cost accounting & management, management accounting & control, taxation, and accounting information systems;
- 3.2 Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies;
- 3.3 Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions;
- 3.4 Apply knowledge and skills that will enable them to successfully respond to various types of assessments (including professional and certifications);
- 3.5 Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant.
- 3.6 Use financial & non-financial information to conduct sustainability and strategic audit of various business organizations.

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COURSE SYLLABUS

Course Code : ACAIS1 Course Title : Accounting Information Systems Credit : 3.0 Units Instructor : Class Day : Class Time : Classroom : Consultation Schedule :	Course Description: This course discusses an overview of the accounting information system and the various roles of a CPA in its operation, evaluation and development. An introduction to major business processes is also made since the course is understood to be taken by students who have already completed and passed Auditing Theory which had extensively discussed AIS in a manual environment. The course also concentrates on the various transaction cycles and how the manual maintenance of the system had changed into computerized one – its advantages and risk exposures.
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Course Outcomes	Program Outcomes Addressed by the Course Outcomes
1. Recognize the implication of computer technology on the accounting system of enterprise.	2.3 Apply the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology, and strategic management) and employ these concepts in various business situations. 3.3 Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.
2. Improve the analytical skills in dealing with audit case problems	2.2 Apply proper decision making tools to critically, analytically, and creatively solve problems and drive results. 3.6 Use financial & non-financial information to conduct sustainability and strategic audit of various business organizations.
3. Develop good communication skills in conveyance of solution/ discussion of audit case problems.	2.2 Apply proper decision making tools to critically, analytically, and creatively solve problems and drive results. 3.1 Resolve business issues and problems, with a global and strategic perspective using their knowledge and technical proficiency in the areas of financial accounting & reporting, cost accounting & management, management accounting & control, taxation, and accounting information systems.
4. Obtain readiness in answering simulated CPA board examination on Management Advisory Services related to AIS-MIS technology.	2.3 Apply the basic concepts that underlie each of the functional areas of business (marketing, finance, human resources management, production and operations management, information technology, and strategic management) and employ these concepts in various business situations. 3.4 Apply knowledge and skills that will enable them to successfully respond to various types of assessments (including professional and certifications).

Course Outcomes	Program Outcomes Addressed by the Course Outcomes
5. Demonstrate the 5C's: critical thinking, commercial ethics, computer literacy, communication skills and community services.	2.6 Employ entrepreneurial skills in planning and implementing business activities. 3.5 Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant.
6. Strengthen and practice the values of honesty, integrity, diligence and perseverance in the practice of auditing.	2.7 Demonstrate high personal moral and ethical standards, organizational citizenship, and corporate social responsibility. 3.5 Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant.

Course Requirements:

- Class Participation. Attendance to all lectures and required alternative activities is highly encouraged. Students are expected to actively participate in discussions and to be respectful of each other’s views, opinions, and insights. It is part of the student’s responsibility to prepare for each class session by reading the assigned materials (textbook, references, journals, websites, hand-outs, etc.), as indicated in the Course Plan.
- Quizzes. Two to three quizzes shall be administered before midterms and another two to three shall be administered after midterms. The schedule for the long exams are indicated in the Course Plan.
- Midterm & Final Exams. The Midterm and Final Exams shall be comprehensive and shall be administered as per the schedule set by the CKS College HEI Deans’ Council.

Grading System:		
Midterm Grade	=	[(Average quizzes × 25%) + (Midterm Exam × 20%)] ÷ 45%
Final Grade	=	(Average quizzes × 50%) + (Midterm Exam × 20%) + (Final Exam × 30%)

Grade Score Equivalent (GSE):			
Rating	GSE	Rating	GSE
98 to 100	1.00	77 to 79	2.75
95 to 97	1.25	75 to 76	3.00
92 to 94	1.50	< 75	5.00
89 to 91	1.75	No Grade	NG
86 to 88	2.00	Authorized	AW
83 to 85	2.25	Withdrawal	
80 to 82	2.50		

Textbook:

- Hall, J.A.(2016) *Accounting Information System. (2016 edition).* Cengage Learning Asia Pte. Ltd.

References:

- Hurt, R. (2016) *Accounting Information Systems (4th edition).* McGraw-Hill Education
- Sandberg, B. (2016) *Quickbooks 2016: The Best Guide for Small Business.* McGraw-Hill Education.
- Nelson, S. (2016) *Quickbooks 2016 All In-One For Dummies.* John Wiley & Sons, Inc.
- Simkin, M., Rose, J.,& Norman, C. (2013) *Accounting Information Systems (12th edition).* John Wiley & Sons, Inc.
- Whittington O. (2016) *Wiley CPA Excel Exam Review: Study Guide January 2016 Auditing & Attestation.* John Wiley & Sons, Inc.

Course Plan:

Week	Inclusive Date/s	Learning Outcome/s	Topic/s	Reference/s	Teaching-Learning Activities	Assessment Methods
1		<ul style="list-style-type: none"> Identify the primary information flows within the business environment. Differentiate accounting information systems from management information systems. Distinguish the difference between financial transactions and nonfinancial transactions. Identify the general model for information systems. Enumerate the functional areas of a business. Recognize the stages in the evolution of information systems. Determine the relationship between the three roles of accountants in an information system. 	<ul style="list-style-type: none"> Overview of Accounting Information Systems 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 1 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis
2						
3		<ul style="list-style-type: none"> Identify the broad objectives of transaction cycles. Recognize the types of transactions processed by each of the three transaction cycles. Identify the basic accounting records used in TPS. Distinguish the relationship between the traditional accounting records and their magnetic equivalents. Enumerate the documentation techniques. Distinguish the differences between batch and real-time processing and the impact of these technologies on transaction processing. Enumerate data coding schemes used in AIS. 	<ul style="list-style-type: none"> Introduction to Transaction Processing 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 2 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis
4						
5		<ul style="list-style-type: none"> Identify the broad issues pertaining to business ethics. Identify the ethical issues related to the use of information technology. Distinguish between management fraud and employee fraud. Identify the common types of fraud schemes Identify the key features of SAS 78 / COSO internal control framework Determine the objects and application of physical controls. 	<ul style="list-style-type: none"> Ethics, Fraud and Internal Control 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 3 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis
6						
7		<ul style="list-style-type: none"> Identify the tasks performed in the revenue cycle, regardless of the technology used Classify the functional departments in the revenue cycle and the flow of revenue transactions through the organization 	<ul style="list-style-type: none"> Revenue Cycle 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 4 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis

Week	Inclusive Date/s	Learning Outcome/s	Topic/s	Reference/s	Teaching-Learning Activities	Assessment Methods
8		<ul style="list-style-type: none"> Determine the documents, journals, and accounts needed for audit trails, records, decision making, and financial reporting Identify the risks associated with the revenue cycle and the controls that reduce these risks Determine the operational and control implications of technology used to automate and reengineer the revenue cycle 				
9						• Midterm Exam
10		<ul style="list-style-type: none"> Identify the fundamental tasks performed during purchases and cash disbursement processes. Classify the functional areas involved in purchase and cash disbursements and the flow of these transactions through the organization. 	• Expenditure Cycle Part 1A: Purchases and Cash Disbursements Procedures	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 5 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis
11		<ul style="list-style-type: none"> Determine the documents, journals, and accounts that provide audit trails, promote the maintenance of records, and support decision making and financial reporting. Identify the risks associated with purchase and cash disbursements activities and the controls that reduce these risks Determine the operational features and the control implications of technology used in purchases and cash disbursement systems. 	• Expenditure Cycle Part 1B: Purchases and Cash Disbursements Procedures	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 5 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis
12						
13		<ul style="list-style-type: none"> Identify the fundamental tasks of payroll and fixed asset processes. Classify the functional depts. of payroll and fixed asset activities and the flow of transactions through the organization. Determine the documents, journals, and accounts needed for audit trails, record maintenance, decision making, and financial reporting. Identify the exposures associated with payroll and fixed asset activities and the controls that reduce these risks. Determine the operational features and the control implications of technology used in payroll and fixed asset systems. 	• Expenditure Cycle Part 2: Payroll Processing and Fixed Asset Procedures	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 6 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis
14						
15		<ul style="list-style-type: none"> Determine the elements and procedures of a traditional production process. Identify the data flows and procedures in a traditional cost accounting system. 	• Conversion Cycle Part I	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 7 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis

Week	Inclusive Date/s	Learning Outcome/s	Topic/s	Reference/s	Teaching-Learning Activities	Assessment Methods
		<ul style="list-style-type: none"> Identify the accounting controls in a traditional environment. 				
16		<ul style="list-style-type: none"> Determine the principles, operating features, and technologies of lean manufacturing. Identify the shortcomings of traditional accounting methods in the world-class environment. 	<ul style="list-style-type: none"> Conversion Cycle II 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 7 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis
17		<ul style="list-style-type: none"> Determine the operational features of the General Ledger System(GLS), financial reporting system(FRS), and management reporting system(MRS). Identify the principle operational controls governing the GLS and FRS. Identify the factors that influence the design of the MRS. Determine the elements of a responsibility accounting system. 	<ul style="list-style-type: none"> Financial Reporting and Management Reporting Systems 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hall, Chapter 8 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Quiz Case Analysis
18						<ul style="list-style-type: none"> Final Exam

Course Policies:

Academic Integrity	CKSian values include propriety, righteousness, incorruptibility, and honor. Students should exercise such values both inside and outside the classroom. Students are expected to value the importance of education and should recognize that such involves hard work and sacrifice. Academic dishonesty— whether in the form of plagiarism (intentional or unintentional), cheating in exams and assignments, or the like— shall not be tolerated and shall strictly be subjected to the penalties indicated in the CKS College Student Handbook.
Tardiness	A student who incurs more than 12 hours of absences or twenty (20) percent of the prescribed number of class periods during the semester would be given a failing grade and given no credit for the course or subject. A student may be accepted in class even if he/she arrives late provided that it is not more than 25% of the class/session. A recorded tardiness is considered 1/3-absence, which if added to two other recorded tardiness will be equivalent to a full absence recorded against a student.
Use of Mobile Devices	Once inside the classroom, the student is expected to focus on his role as a learner. Distractions should be avoided. Students are not allowed to use mobile phones, tablets, or other gadgets in class. Mobile phones should be switched off or placed in silent mode.
Make-Up Quizzes/ Exams	For quizzes/exams, make-up exams may be given only upon presentation of an approved Application for Excuse Absence. For students who are unable to take the Midterm or the Final Exams, an approved Application for Excuse Absence and an approved Application for Special Examination should be submitted to the instructor before the make-up exam can be scheduled and administered.
Consultation	If needed, students are highly encouraged to schedule consultation with the faculty within the consultation schedule provided. Such shall be conducted at the consultation area in the CKS College Faculty Room.
Others	Both student and faculty are responsible for maximization of class contact hours to ensure satisfaction of course learning outcomes. Once the class period has started, no one is allowed to leave the classroom, unless officially requested by the Administration Office and/or allowed by the instructor. Leaving the classroom at any time within the scheduled class period, whether for short or extended periods of time, is strongly discouraged. Students should go to the toilet before or after class, or during the scheduled break within 3-hour class periods.

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