

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:

- Lǐ (禮, propriety, proper rite)
- Yì (義, righteousness or justice)
- Lǎn (廉, incorruptibility)
- Chǐ (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

<p>Course Code : ACCOS3 Course Title : Strategic Business Analysis Credit : 3.0 Units Instructor : Class Day : Class Time : Classroom : Consultation Schedule :</p>	<p>Course Description:</p> <p>This is a 3-unit course that deals with the application of techniques and concepts focusing on calculation and interpretation of financial ratios; evaluation of performance utilizing multiple ratios; market value vs. book value; profitability analysis; analytical issues including impact of foreign operations, effects of changing prices and inflation, off- balance sheet financing, and earnings quality; pricing strategies; capital budgeting decisions; forecasting techniques; quantitative techniques in business decision making.</p>
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Course Outcomes	Program Outcomes Addressed by the Course Outcomes
1. Gain a thorough understanding of the basic concepts and practice of management advisory services.	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).
2. Develop the ability to be analytical in the decision making process.	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
3. Learn how to use computers and other office machines and an opportunity to apply computer skills to management accounting.	2.4 Apply information and communication technology (ICT) skills as required by the business environment. 3.3 Employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions.
4. Describe various types of non-financial performance measures.	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.
5. Develop and exercise professional attitude by being honest, objective and technically component as well as to be intellectually independent in giving advises and recommendations in rendering management advisory services.	2.5 Work effectively with other stakeholders and manage conflict in the workplace. 3.5 Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant.

Course Outcomes	Program Outcomes Addressed by the Course Outcomes
6. Develop managerial skills and competence, while considering social responsibilities at all times.	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:

$$\text{Midterm Grade} = \frac{[(\text{Average quizzes} \times 25\%) + (\text{Midterm Exam} \times 20\%)]}{45\%}$$

$$\text{Final Grade} = (\text{Average quizzes} \times 50\%) + (\text{Midterm Exam} \times 20\%) + (\text{Final Exam} \times 30\%)$$

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:

- Mowen, M., Hansen D. & Heitger D. (2015) *Managerial Accounting (5th edition)*. Cengage Learning.

References:

- Aliling, L. (2015) *Management Accounting*. Rex Book Store.
- Warren, C. (2016) *Financial and Managerial Accounting (13th edition)*. Cengage Learning.
- Hilton, R., (2015) *Managerial Accounting: Creating Value In A Dynamic Business Environment (10th edition)*. McGraw-Hill Companies, Inc.
- Bobadilla, A. (2014) *Comprehensive Reviewer in Management Advisory Services*. Conanan Educational Supply.
- Zimmerman, J.L. (2014). *Accounting for decision making and control*. McGraw Hill, 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"> Interpret financial statements through various methods of financial analysis 	<ul style="list-style-type: none"> Financial Statement Analysis 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Mowen, et al., Chapter 16 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Recitation Quiz
2		<ul style="list-style-type: none"> Define budgeting and discuss its role in planning, control and decision making. Prepare functional and activity-based budgets. Understand how budgets are implemented. 	<ul style="list-style-type: none"> Functional and Activity Based Budgeting <ul style="list-style-type: none"> The Basic Framework of Functional & Activity Based Budgeting Developing & Implementing Budgeting Systems: Functional & Subsidiary Budgets & Master Budget 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Mowen, et al., Chapter 8 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Recitation Quiz
3						
4		<ul style="list-style-type: none"> Define capital budgeting. State the characteristics of a capital investment decision. Describe the categories of capital investment. • State and explain the elements of capital budgeting. Compute initial investment, annual net cash returns / savings of an investment proposal. Discuss the process of capital budgeting. Enumerate and explain the categories of project cash flows. Apply the techniques in evaluating capital investment projects such as payback period, accounting rate of return and discounted cash flow analysis (net present value, internal rate of return, and profitability index). Explain the process of ranking investment projects. Explain the inflation in capital investment analysis. 	<ul style="list-style-type: none"> Decision-Making: <ul style="list-style-type: none"> Relevant Costs and Benefits Capital Budgeting 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Mowen, et al., Chapter 14 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Recitation Quiz
5						
6						
7						
8						
9						<ul style="list-style-type: none"> Midterm Exam
10		<ul style="list-style-type: none"> Describe the different types of responsibility centers. Evaluate performance of a cost center, revenue center, profit center and investment center. Explain the rationale of transfer pricing. Define transfer price. Discuss the need for transfer price in a decentralized organization. Explain the general approaches in setting transfer price. Compute the transfer price using the various approaches. 	<ul style="list-style-type: none"> Responsibility Accounting and Decentralization 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Mowen, et al., Chapter 12 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Recitation Quiz
11						
12						
13						

Week	Inclusive Date/s	Learning Outcome/s	Topic/s	Reference/s	Teaching-Learning Activities	Assessment Methods
		<ul style="list-style-type: none"> Discuss the procedure in setting transfer price for service companies. Describe the application of multinational transfer pricing. 				
14		<ul style="list-style-type: none"> Define activity-based costing. State the advantages and limitations of activity-based costing. 	<ul style="list-style-type: none"> Strategic Cost Management Activity Based Costing Standard Costing and Variance Analysis 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Mowen, et al., Chapter 11 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Recitation Quiz
15	<ul style="list-style-type: none"> Describe the steps in designing an activity-based costing system. Apply activity-based costing to a manufacturing company and merchandising company. Explain how unit standards are met and why standard cost systems are adopted. Calculate variances and explain their meaning. 					
16		<ul style="list-style-type: none"> Describe the nature and importance of a balanced scorecard. Present four aspects of the balance scorecard. 	<ul style="list-style-type: none"> Strategic Business Analysis and Value-Based Management 	<ul style="list-style-type: none"> Suggested Readings: <ul style="list-style-type: none"> Hilton, Chapter 10 	<ul style="list-style-type: none"> Lecture Class Discussion 	<ul style="list-style-type: none"> Recitation Quiz
17	<ul style="list-style-type: none"> Know how a balanced scorecard is used in evaluating performance of the company. Analyze changes in operating income to evaluate strategy. 					
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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