AREA II

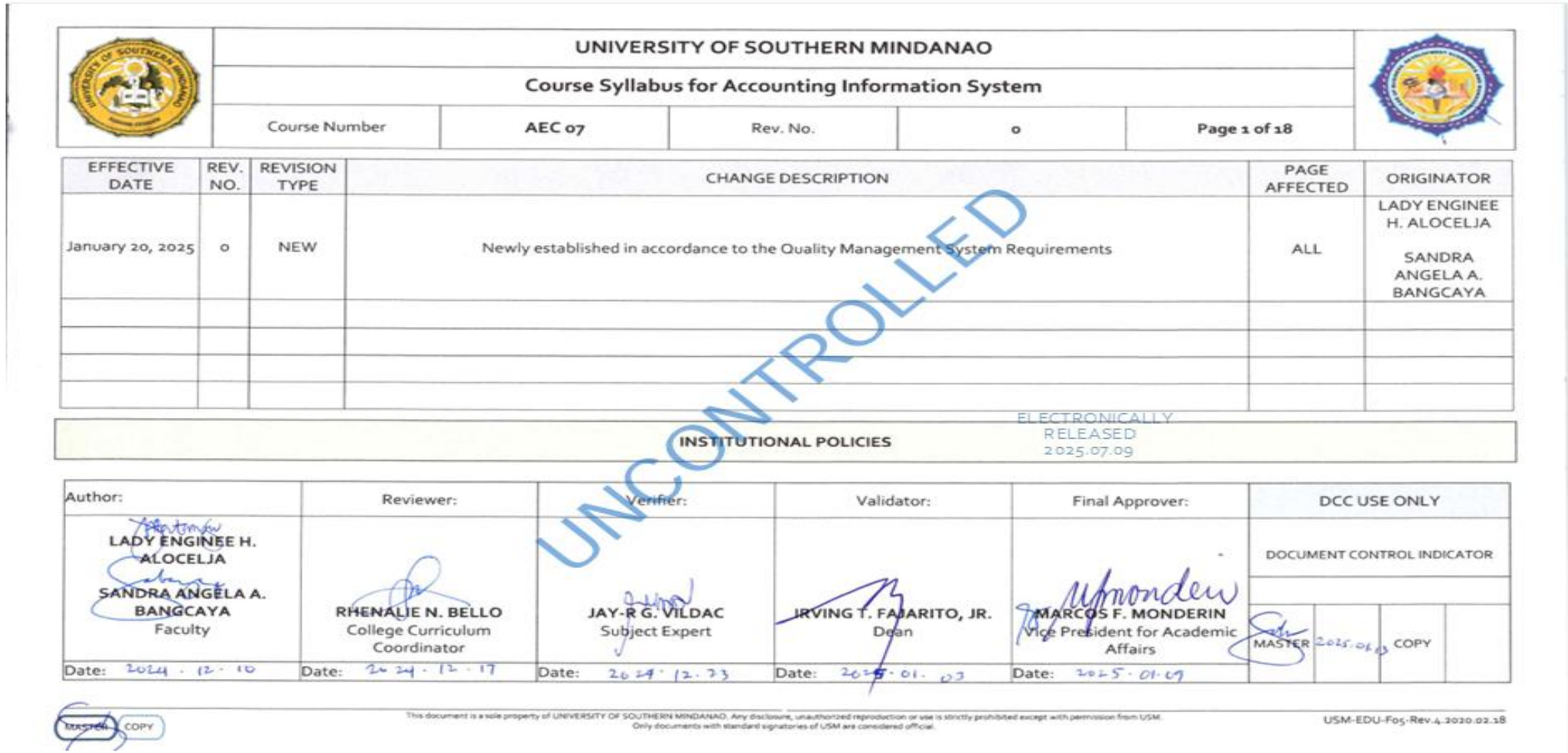
FACULTY

PARAMETER H:

PROFESSIONALISM

I.6

I.6 demonstrate knowledge of recent educational trends/issues/resources in the field of Accounting



UNIVERSITY OF SOUTHERN MINDANAO

Course Syllabus for Accounting Information System

Course Number	AEC 07	Rev. No.	0	Page 1 of 18

EFFECTIVE DATE	REV. NO.	REVISION TYPE	CHANGE DESCRIPTION	PAGE AFFECTED	ORIGINATOR
January 20, 2025	0	NEW	Newly established in accordance to the Quality Management System Requirements	ALL	LADY ENGINEE H. ALOCELJA SANDRA ANGELA A. BANGCAYA

UNCONTROLLED

ELECTRONICALLY RELEASED 2025.07.09

INSTITUTIONAL POLICIES

Author:	Reviewer:	Verifier:	Validator:	Final Approver:	DCC USE ONLY
LADY ENGINEE H. ALOCELJA SANDRA ANGELA A. BANGCAYA Faculty	RHENALIE N. BELLO College Curriculum Coordinator	JAY-R G. VILDAC Subject Expert	IRVING T. FABARITO, JR. Dean	MARCOS F. MONDERIN Vice President for Academic Affairs	DOCUMENT CONTROL INDICATOR MASTER 2025.01.03 COPY
Date: 2024.12.10	Date: 2024.12.17	Date: 2024.12.23	Date: 2025.01.03	Date: 2025.01.07	

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

USM-EDU-F05-Rev.4.2020.02.18

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page2of18

INSTITUTIONAL POLICIES	
Vision	Quality and relevant education for its clientele to be globally competitive, culture sensitive and morally responsive human resources for sustainable development.
Mission	Help accelerate socio-economic development[M1], promote harmony among the diverse cultures[M2] and improve quality of life[M3] through instruction, research, extension and resource generation in Southern Philippines.
Core Values	**G**-Goodness, **R**-Responsiveness, **E**-Excellence, **A**-Assertion of Right and **T**-Truth
USM Quality Policy Statement	The University of Southern Mindanao, as a premier university, is committed to provide quality instruction, research development and extension services and resource generation that exceed stakeholders' expectations through the management of continual improvement efforts on the following initiatives. 1. Establish key result areas and performance indicators across all mandated functions; 2. Implement quality educational programs; 3. Guarantee competent educational service providers; 4. Spearhead need-based research outputs for commercialization, publication, patenting, and develop technologies for food security, climate change mitigation and improvement in the quality of life; 5. Facilitate transfer of technologies generated from research to the community for sustainable development; 6. Strengthen relationship with stakeholders; 7. Sustain good governance and culture, sensitivity, and 8. Comply with customer, regulatory and statutory requirements.
Goals of the College	To produce competent and responsible professionals who will provide leadership in business, development economics and management.
Department Objectives	Produce competent and ethical professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work.

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page3of18

PROGRAM INFORMATION					
Degree Program	BS ACCOUNTANCY & BS MANAGEMENT ACCOUNTING	CHED CMO Reference	CMO No. 27 & 28 S. 2017	BOR Approval	BOR No. 118, S. 2018

COURSE DETAILS					
Course Title	Accounting Information System				
Course Number	AEC 07		Curriculum Component		
Credit (--Unit)	3 Units	LECTURE (Unit-Hours)	2-2	LABORATORY (Unit-Hours)	1-3
Prerequisites	AEC 06	Co-requisites	None	Year Level/Semester Offered	2nd Year / 2nd Semester
Course Description	This class covers the use of information technology in the processing of financial and business information. Students will practice using computerized business systems with business components and automated bookkeeping, accounting, financial reporting, tax reporting, and auditing functions. The course trains students on development standards and best practices of accounting information systems with practical training in business and accounting applications. Students will learn the perspectives of end-users and system designers to appreciate the role of technology in business transaction automation.				
Faculty in charge					
Consultation Hours			Contact Information		

PROGRAM EDUCATIONAL OBJECTIVES (PEO)		MISSION		
In 3-5 years, the **BS ACCTY and BS MA** graduates of USM shall:		*M1*	*M2*	*M3*
PEO 1	Provide leadership in their professional careers in public practice, commerce and industry, government and education capable of making positive contributions over their lifetime to the profession and the society in which they work;	✓		
PEO 2	Professional Accountants employing technical, conceptual and human resource skills in their professional careers in public practice, commerce and industry, government and education in the performance of their profession adhering to the code of ethics for Professional accountants;	✓		✓
PEO 3	Engage in entrepreneurial activities and support management in taking strategic decisions by collaborating with the organization's managers in preparing alternative solutions and evaluate different possible courses of actions	✓		✓
PEO 4	Work harmoniously among diverse cultures in the workplace; and		✓	
PEO 5	Continue to learn and adapt to changes in their profession and the society throughout their professional lives for the advancement of their career and their quality of life.		✓	✓

NOTE: The PEO's are based on the professional, industry, local, national and international needs and requirements of the program identified through consultation with constituents and stakeholders.

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page 4 of 18

PROGRAM OUTCOMES (PO) Upon graduation, the University of Southern Mindanao **BS ACCTY and BS MA** students must be able to:	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6	PEO7	PEO8	PEO9	PEO10	...
a) Articulate and discuss the latest development in the specific field of practice.		✓									
b) Effectively communicate orally and in writing using both English and Filipino		✓			✓						
c) Work effectively and independently in multidisciplinary and multi-cultural teams.			✓	✓							
d) Act in recognition of professional, social and ethical responsibility	✓										
e) Preserve and promote "Filipino historical and cultural heritage"				✓							
f) Participate in the generation of new knowledge in research and development projects.											
g) Perform the basic functions of management such as planning, organizing, leading and controlling;	✓										
h) 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;			✓								
i) Select the proper decision making tools to critically, analytically and creatively solve problems and drive results;											
j) Apply information and communication technology (ICT) skills as required by the business environment;	✓										
k) Organize and lead groups to plan and implement organizational related activities;	✓										
l) Resolve business issues and problems, with a global and strategic perspective using knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management, accounting and control, taxation, and accounting information systems;		✓									
m) Conduct management accounting research through independent studies of relevant literature and appropriate use of accounting theory and methodologies;					✓						
n) Employ technology as a business tool in capturing financial and nonfinancial information, generating reports and making decisions;		✓									
o) Demonstrate knowledge and skills to successfully respond to various types of assessments		✓									
p) Confidently maintain a commitment to good corporate citizenship, social responsibility and ethical practice in performing functions as an accountant		✓									

NOTE: Minimum PO's shall come from the PSG/CMO of the program if applicable. Other additional PO's may come from consultations with constituents and stakeholders.

UNCONTROLLED

COURSE OUTCOMES (CO) Upon passing this course, the students must be able to:		POa	POb	POc	POd	POe	POf	POg	POh	POi	POj	POk	POl	POm	POn	POo	POp	POq	POr	POs	POt	POu	POv	POw	POx	POy	POz
Course Alignment to Program Outcomes													P		P												
CO 1	Describe the role of accounting information systems in financial reporting, auditing, and decision-making, and analyze important transaction cycles such as revenue, expenditure, and inventory management.												P		P												

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page5of18

COURSE OUTCOMES (CO)		POa	POb	POc	POd	POe	POf	POg	POh	POi	POj	POk	POl	POm	POn	POo	POp	POq	POr	POs	POt	POu	POv	POw	POx	POy	POz
Upon passing this course, the students must be able to:	Course Alignment to Program Outcomes												P		P												
CO 2	Apple spreadsheet tools and functions to organize, analyze, and process financial data, using formulas, pivot tables, and advanced functions for accurate reporting and decision-making.												P		P												
CO 3	Use business and accounting software, such as QuickBooks Online (QBO), to process transactions, generate financial reports, and analyze data.												P		P												

*Level (follow the legend used in the most relevant PSG/CMO)

[L]LEARNING . This introduces the student to the Program Outcome (PO) [P]PRACTICE. This enables the student to attain the Program Outcome (PO) [O]OPPORTUNITY. This demonstrates the student's attainment of the Program Outcome (PO)

UNCONTROLLED

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
1.1 Discuss the course outcomes, grading systems, and class policies. **1.2** Explain the key components and significance of the information environment within an organization and how it supports decision-making and operational efficiency.	CO1	1	• **Orientation** • **Accounting information brief background**	Lecture	Reading Comprehension	Textbook	Quiz	[2] pp. 4-15 [3] pp. 2-4
2.1 Explain how different organizational structures impact the flow of information, communication, and decision-making within a business. **2.2** Describe the evolution of	CO1 CO2	2	**The Information System: An Overview (Accountant's Perspective and Basic Concept in Accounting Information)** • The information	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] pp. 15-33 [3] pp. 5-15

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page6of18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
information system modules, focusing on the progression from manual to automated and integrated systems in business operations. **2.3** Explain the evolving role of the accountant in managing financial data, making strategic decisions, and leveraging technology and information systems to support business goals.			environment • Organizational structure • The evolution of information system modules • The role of the accountant					
3.1 Demonstrate the ability to efficiently enter and edit data into cells in Excel, ensuring accuracy and proper use of different data types (e.g., text, numbers, dates). **3.2** Apply appropriate formatting options in Excel (e.g., font styles, cell borders, number formatting) to enhance the readability and presentation of data. **3.3** Use sorting functions in Excel to organize data in ascending or descending order based on specific criteria (e.g., numbers,	**CO1** **CO2**	3	**Entering cell values and Data in Excel** • Data entry • Format • Sort • Filter	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[1] pp. 2-83

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page7of18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
text, dates). **3.4** Utilize Excel's filtering tools to display specific data subsets based on conditions, allowing for efficient analysis and data management.								
4.1 Explain the key characteristics of useful information and evaluate their impact on decision-making and organizational effectiveness.	**CO1** **CO2**	4	**Characteristic of Useful Information**	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[4] pp. 24-31
5.1 Demonstrate the ability to use basic MS Excel formulas (SUM, AVERAGE, LOOKUP, and IF) to perform essential data calculations, analysis, and conditional operations.	**CO1** **CO2**	4	**MS Excel Formulas – Beginners Level** • Sum • Average • Lookup • If	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[1] pp. 86-157
6.1 Understand the basic concepts and importance of transaction processing in business operations and its role in maintaining accurate financial	**CO1**	5	**Introduction to Transaction Processing** • Overview • Accounting records • Documentation techniques	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] pp. 41-80 [3] pp. 20-33

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page8of18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
records. **6.2** Recognize the different types of accounting records (e.g., journals, ledgers) and explain their significance in tracking financial transactions. **6.3** Identify and apply various documentation techniques (e.g., source documents, receipts, invoices) used to support and verify accounting transactions. **6.4** Demonstrate the ability to use computer-based accounting systems for processing transactions and explain the importance of data coding schemes in organizing and categorizing financial information.			• Computer-based accounting system • Data coding schemes					
7.1 Demonstrate proficiency in using advanced MS Excel functions (VLOOKUP, PIVOT tables, and SUMIFS) to analyze complex data, perform multi-criteria calculations, and summarize large datasets for	**CO1** **CO2**	6	**MS Excel Functions – Advanced Level** • VLook up • Pivot • Sum Ifs	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[1] 162-180

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Pagegof18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
informed decision-making.								
8.1 Understand the components and flow of the revenue cycle in a business context. **8.2** Identify the role of physical systems in the revenue cycle, including processes for order entry, inventory management, and shipping. **8.3** Explain the function and limitations of manual systems in managing the revenue cycle. **8.4** Compare and contrast the advantages of computer-based and PC-based accounting systems in automating the revenue cycle.	CO1	7	**The Revenue Cycle** • The conceptual system • Physical systems • Manual systems • Computer-based accounting systems • PC-based accounting systems	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] pp. 153-192 [3] pp. 216-229
9.1 Demonstrate advanced proficiency in using MS Excel functions (INDEX-MATCH, COUNTIF, IFERROR, and PIVOT tables) to perform complex data lookups, error handling, conditional counting, and data summarization for advanced		8	**MS Excel Functions – Advanced Level** • Index match • Countif • IfError • Pivot	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[1] pp. 181-189

UNCONTROLLED

MASTER COPY
This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page1 of 18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
analysis.								
		9	**MIDTERM EXAMINATION**					
10.1 Understand the key components and processes involved in the expenditure cycle, focusing on purchases and cash disbursements. **10.2** Identify the role of physical systems in the expenditure cycle, including procurement and inventory management procedures. **10.3** Explain how computer-based systems automate the purchase and cash disbursement processes, improving efficiency and accuracy. **10.4** Describe the procedures and controls related to cash disbursements, ensuring proper authorization, documentation, and tracking.		10	**The Expenditure Cycle Part I: Purchases and Cash Disbursements Procedures** • The conceptual system • Physical systems • Computer-based purchases and cash • Disbursement applications	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] pp. 217-243 [3] pp. 238-252
11.1 Demonstrate the ability to set up and organize a Chart of		10	**Preparation of Chart of Accounts MS Excel**	Lecture	Reading	Textbook	Practical exam	[1] pp. 208-258

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page11of18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
Accounts in MS Excel by creating account groups, filling in account details, utilizing indentation or sub-accounts, and applying conditional formatting for easy tracking and management.			• Setting up the spreadsheet • Create Account Groups • Fill in the Account Details • Use Indentation or Sub-Accounts • Conditional Formatting	Demonstration	Comprehension Practical experience	Lecture slides Computer		
12.1 Understand the key components and processes of the conceptual payroll system, including its role in managing employee compensation, deductions, and compliance. 12.2 Compare and contrast physical payroll systems with computer-based payroll systems, highlighting their advantages, automation, and impact on payroll processing efficiency.		11	**The Expenditure Cycle Part II: Payroll Processing and Fixed Asset Procedures** • The conceptual payroll system • Physical payroll systems • Computer-based payroll systems	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] pp. 265-279 [3] pp. 267-271
12.3 Demonstrate the ability to set up a spreadsheet, extract accounts from the Chart of Accounts (COA), fill in the trial balance, make necessary		11	**Prepare Trial Balance using the chart of accounts and Financial Statements** • Setting up spread the spread sheet • Accounts from the Chart	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[1] pp. 271-336

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO					
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
adjustments, and prepare accurate financial reports.			of Accounts (COA) • Fill in the Trial Balance • Adjust • Prepare reports					
12.4 Demonstrate the ability to set up a spreadsheet, extract accounts from the Chart of Accounts (COA), fill in the trial balance, make necessary adjustments, and prepare accurate financial reports.		12	**Information System: Ethics, Fraud, and Internal Control** • Ethical issues in business • Fraud and accountants • Internal control concepts and techniques	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] pp. 111-137 [3] 300-309
12.5 Explain the key ethical issues in business, including the importance of maintaining integrity, transparency, and fairness in decision-making processes. 12.6 Identify the role of accountants in preventing, detecting, and addressing fraud within an organization, and understand the ethical and legal implications of fraudulent activities. 12.7 Explain internal control		12	**Introduction to QuickBooks (Getting Started)** • What is quickbooks • Quickbook versions • Setting up quickbook • Navigating the QuickBooks Interface • Adding Your Business Information	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[5] pp. 17-46

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page13of18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
concepts and techniques, including risk assessment, segregation of duties, and control mechanisms, to safeguard assets and ensure accurate financial reporting.								
12.8 Explain the key processes and characteristics of a traditional manufacturing environment and its impact on accounting practices. 12.9 Identify the principles of lean accounting and how world-class companies implement them to improve efficiency and reduce waste in manufacturing processes. 12.10 Identify the techniques, technologies, and information systems that support lean manufacturing and enable effective accounting in a lean environment.		13	**The Conversion Cycle** • The traditional manufacturing environment • World class companies and lean accounting • Techniques and technologies that promote lean accounting • Accounting in lean manufacturing environment • Information systems that support lean manufacturing	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] pp. 305-334
12.11 Demonstrate the ability to set up and manage customer profiles, create and manage		13	**QBO: Sales and Customers** • Setting Up and Managing Customers	Lecture Demonstration	Reading Comprehension	Textbook Lecture slides	Practical exam	[5] pp. 47-66, 118-144

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page14of18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
sales transactions, handle payments and refunds, apply sales tax, and generate reports to track and analyze sales data in QuickBooks Online.			• Creating and Managing Sales Transactions • Receiving Payments and Handling Refunds • Sales Tax Management • Reporting and Tracking Sales Data		Practical experience	Computer		
12.12 Understand the key concepts and components of a fixed asset system, including asset classification, depreciation, and their role in financial management. 12.13 Explain the processes involved in managing physical fixed assets, including acquisition, tracking, and maintenance, to ensure accurate asset records and efficient management.		14	**The Inventory and Fixed Asset Management** • The conceptual fixed asset system • The physical fixed asset system	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] pp. 281-286
12.14 Demonstrate the ability to set up and manage vendor profiles, including payment terms and contact information, in QuickBooks Online. 12.15 Accurately record and		14	**QBO: Expenses and Vendors** • Setting Up and Managing Vendors • Recording and Categorizing Expenses • Paying Bills and Managing	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[5] pp. 69-84, 145-169

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page 15 of 18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
categorize expenses, pay bills, and track payments to vendors within QuickBooks Online.			Payments • Tracking and Managing Purchase Orders • Reporting and Tracking Vendor Expenses					
12.16 Explain the role of the general ledger and its integration with the financial reporting system. 12.17 Explain how XBRL enhances financial reporting efficiency and transparency. 12.18 Identify the key components of the Management Reporting System and factors influencing its effectiveness.		15	**Financial Reporting and Management Reporting Systems** • The general ledger system • The financial reporting system • XBRL – Reengineering financial reporting • Controlling the FRS • The management reporting system • Factors that influence the MRS	Lecture	Reading Comprehension	Textbook Lecture slides	Class participation Quiz Exam	[2] 349-380
12.19 Demonstrate the ability to manage bank transactions, record manual transactions, reconcile bank accounts, and generate banking reports in QuickBooks Online.		16	**QBO: Banking** • Managing Bank Transactions • Recording Manual Bank Transactions • Bank Reconciliation • Banking Reports and Insights	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[5] pp. 86-97
12.20 Explain the key provisions of		17	**Computer Controls and**	Lecture	Reading	Textbook	Class	[2] pp. 666-

UNCONTROLLED
MASTER COPY
This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page16of18

COURSE LEARNING PLAN

Intended Learning Outcomes (ILO) *By the end of the learning experience*, students must be able to:*	Aligned to CO:	Time Frame *(Week)*	Course Content *(Topics)*	Teaching & Learning Activities (TLA) Teaching Activities	Teaching & Learning Activities (TLA) Learning Activities	Learning Materials	Assessment Tasks (AT)	Suggested Readings
SOX sections 302 and 404 and their impact on corporate governance and internal controls. 12.21 Explain the role of IT governance controls, including computer center security and disaster recovery planning. 12.22 Identify the controls related to organizational structure and outsourcing the IT function to ensure effective risk management and compliance.			**Auditing: Sarbanes-Oxley and IT Governance** • Overview of SOX sections 302 and 404 • IT governance controls • Organizational structure controls • Computer center security and control • Disaster recovery planning • Outsourcing the IT function		Comprehension	Lecture slides	participation Quiz Exam	687
12.23 Demonstrate the ability to access, customize, generate key financial and sales reports, and export, share, or schedule them in QuickBooks Online.		17	**Generate report from QBO** • Accessing and Navigating the Reports Section • Customizing Reports • Key Financial Reports • Sales and Expense Reports • Exporting, Sharing, and Scheduling Reports	Lecture Demonstration	Reading Comprehension Practical experience	Textbook Lecture slides Computer	Practical exam	[5] pp. 172-191
All ILOs covered in the Final Term	CO1 CO2	18	**FINAL EXAMINATION**					

** any interaction, course, program, or other experience in which learning takes place (https://www.edglossary.org/learning-experience/).*

Textbook/References

UNCONTROLLED
COPY
This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page17of18

Textbook/References

[1] Brown, N., Lave, B., Puncochar, H., Romey, J., Schatz, M., Schneider, A., & Shingledecker, D. (n.d.). *Beginning Excel 2019*. Pressbooks. https://openoregon.pressbooks.pub/beginningexcel19/
[2] Hall, J. A. (2011). *Accounting information systems* (7th ed.). Cengage Learning.
[3] Hurt, R. L. (2016). *Accounting information systems* (4th ed.). McGraw-Hill Education.
[4] International Financial Reporting Standards (IFRS). (2021). *Conceptual framework for financial reporting*. IFRS Foundation. https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2021/issued/part-a/conceptual-framework-for-financial-reporting.pdf
[5] Intuit. (n.d.). *QuickBooks Accountant Edition training manual*. Intuit. Retrieved March 31, 2025, from https://intuitglobal.intuit.com/delivery/cms/prod/sites/default/intuit.ca/education/member-resources/quickBooks-accountant-edition-training-manual.pdf

Life-long Learning Opportunity

Engage in continuous learning through certifications like QuickBooks ProAdvisor, Microsoft Excel Expert, or Certified Information Systems Auditor (CISA) to stay updated with evolving accounting software, cybersecurity practices, and regulatory changes. Participate in webinars, workshops, and online courses to deepen expertise in emerging technologies like Blockchain in accounting, Cloud-based accounting systems, and Artificial Intelligence in financial decision-making.

Course Evaluation

Course Outcomes (CO)	Assessment Task Addressing CO	Weight (%)	Satisfactory Rating	Target Standard
CO 1: Describe the role of accounting information systems in financial reporting, auditing, and decision-making, and analyze important transaction cycles such as revenue, expenditure, and inventory management.	Class participation	20%	60%	50% of the class attain at least 60
	Quizzes	40%		
	Exam	40%		
CO 2: Apple spreadsheet tools and functions to organize, analyze, and process financial data, using formulas, pivot tables, and advanced functions for accurate reporting and decision-making.	Class participation	20%	60%	50% of the class attain at least 60
	Quizzes	40%		
	Exam	40%		
CO 3: Use business and accounting software, such as QuickBooks Online (QBO), to process transactions, generate financial reports, and analyze data.	Class participation	20%	60%	50% of the class attain at least 60
	Quizzes	40%		
	Exam	40%		

UNCONTROLLED
SAMPLE COPY
This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

UNIVERSITY OF SOUTHERN MINDANAO						
Course Number	AEC 07	Course Title	Accounting Information System	Rev. No.	0	Page18of18

Grading System

Midterm and Final Term Grades

Class Participation	40%
Quizzes	40%
Exam	20%
Total	100%

Final Grade

Midterm Grade	50%
Final Term Grade	50%
Total	100%

Classroom Policies

1. Make respect a classroom virtue. Respect the teacher, fellow students and visitors. Respect the policies and regulations of the university, the college and the classroom.
2. Follow university and college rules and regulations inside the classroom. Ex. Rules on wearing of uniform, rules on tardiness, rules on littering, rules on taking the exams (ex. no cheating) and etc. Ignorance of the rules will excuse no one.
3. Keep the classroom neat and clean. Turn off lights, electric fans, air conditioner, and other electronic equipment before going out of the classroom.
4. Advance readings are highly encouraged.
5. Summative assessments such as long chapter quizzes will be announced while formative assessments such as short quizzes may or may not be announced.
6. Special quizzes/exams will only be given to students with valid excuses for missing the quizzes/exams. Present your excuse letter together with any proof of the reason for absence on the first meeting when you get back to class.
7. There will be no special quizzes/exams after the final exam week except for students with valid excuses. Students who have conflict exam schedules should take the exam within the exam week schedule. Valid excuses include but are not limited to sickness, death of an immediate family member, official school competitions and other special cases that the instructor may deem valid.
8. No borrowing of calculators and other school supplies during quizzes and examinations.
9. Using cell phones are not allowed during the class unless the instructor permits it.

UNCONTROLLED

MASTER COPY

This document is a sole property of UNIVERSITY OF SOUTHERN MINDANAO. Any disclosure, unauthorized reproduction or use is strictly prohibited except with permission from USM.
Only documents with standard signatories of USM are considered official.

Name of Faculty	Nature of Involvement	Sponsoring/Concerned Agency	Name of Activity
1. Sandra Angela Amolo, Bangcaya	Resource Speaker	University of Southern Mindanao	1. Financial Statement Preparation and Basic Bookkeeping Training
		University of Southern Mindanao	2. Financial Management System Training
		University of Southern Mindanao	3. Training Workshop on Enterprise Development and Financial Management
		University of Southern Mindanao	4. Pricing and Costing: Maximizing Profitability
2. Jay-R G. Vildac	Resource Speaker	University of Southern Mindanao	1. lectures on Management Advisory Services
		University of Southern Mindanao	2. Financial Management System Training
3. ALLEN SHANE C. GARCIA	Resource Speaker	UNIVERSITY OF SOUTHERN MINDANAO-KCC	1. Overcoming Financial Hurdles (Solutions to common challenges in Public and Private Sector Management)
	Tutor	Colegio de San Gabriel Archangel, San Jose del Monte, Bulacan)	2. Ace the Basics: Basic Accounting Tutorial Vol. 2
	Tutor	Colegio de San Gabriel Archangel, San Jose del Monte, Bulacan)	3. Ace the Basics: Basic Accounting Tutorial
	Resource Speaker	KAPWA UPLIFTMENT FOUNDATION, INC.	4. Maximizing Revenue through Cooperative Reach Expansion
		KAPWA UPLIFTMENT FOUNDATION, INC.	5. Basics in Financial Record Keeping for Cooperatives

	Resource Speaker Resource Speaker Resource Speaker Resource Speake Resource Speaker Resource Speaker Resource Speaker	KAPWA UPLIFTMENT FOUNDATION, INC. Palawan National School CENTRAL MINDANAO COLLEGE UNIVERSITY OF SOUTHERN MINDANAO NATIONAL FEDERATION OF JUNIOR PHILIPPINE INSTITUTE OF ACCOUNTANTS AGRICULTURAL TRAINING INSTITUTE-REGION XII UNIVERSITY OF SOUTHERN MINDANAO	6. Developing an entrepreneurial Mind for Cooperative Leaders 7. PNS Accounting Club Launching Ceremony 8. CAB Me: A Seminar Workshop Enhancing Product Feasibility and Operational Design for Sustainable Enterprises 9. Bookkeeping Basics: A Foundation for Financial Clarity 10. The Career Roadmap: Winning Resumes and Interview Mastery 11. Training on Cattle Production and Management for the livestock-based Economic Enterprise Development (LEED) in Region XII 12. Creating and Managing Your Enterprise Budget
4.	Resource Speaker	LOCAL GOVERNMENT UNIT OF PIKIT	13. Holistic Wellness at Work : Building a healthy Mind and Smarter Finances

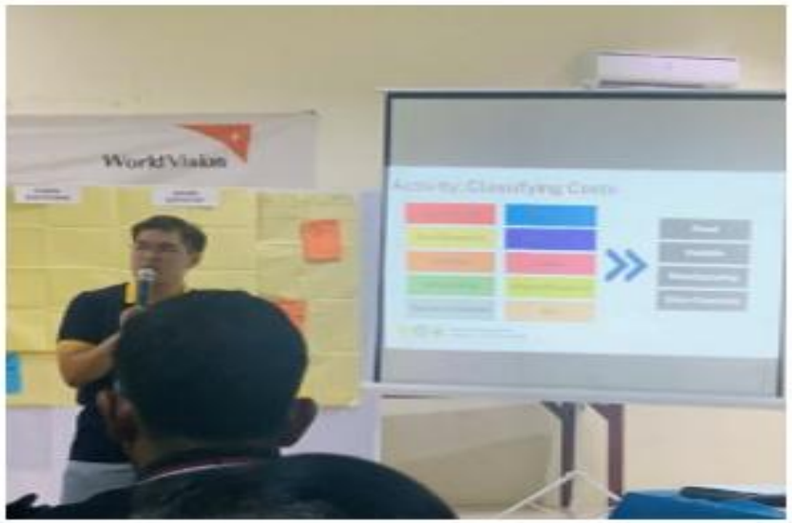
	Resource Person	University of Southern Mindanao-KCC	14. Level Up : managerial Training and Workshop, topic: Financial Literacy










WorldVision



PRRM

Certificate of Recognition

awarded to

SANDRA ANGELA A. BANGCAYA, MBA

for sharing his invaluable knowledge and expertise as Resource Speaker during the Training-Workshop on Enterprise Development and Financial Management conducted on September 11-12, 2024.

Given this 12th day of September 2024 at Spottswood Methodist Mission Center, Quezon Blvd., Kidapawan City, Cotabato.

EDICIO G. DELA TORRE
President

MARLON P. PALOMO
Executive Director

CERTIFIED TRUE COPY:
MARGIE M. UTTIAN-GALANG
Chief Administrative Officer
University of Southern Mindanao
Date

REPUBLIC OF THE PHILIPPINES
UNIVERSITY OF SOUTHERN MINDANAO
KABACAN, COTABATO

BAGONG PILIPINAS

CERTIFICATE
OF
RECOGNITION

is awarded to

PROF. SANDRA ANGELA A. BANGCAYA

in grateful recognition of her invaluable service as Resource Speaker on the topic: **"Pricing and Costing: Maximizing Profitability"** held on November 14, 2025 from 8:00 am to 5:00 pm.

Given this 14th day of November 2025 at the Bongolanon,Magpet, Cotabato.

GLYN B. GABANO- MAGBANUA, PhD
Director, ESO



REPUBLIC OF THE PHILIPPINES
UNIVERSITY OF SOUTHERN MINDANAO
KABACAN, COTABATO

BAGONG PILIPINAS

CERTIFICATE
OF
RECOGNITION

is awarded to

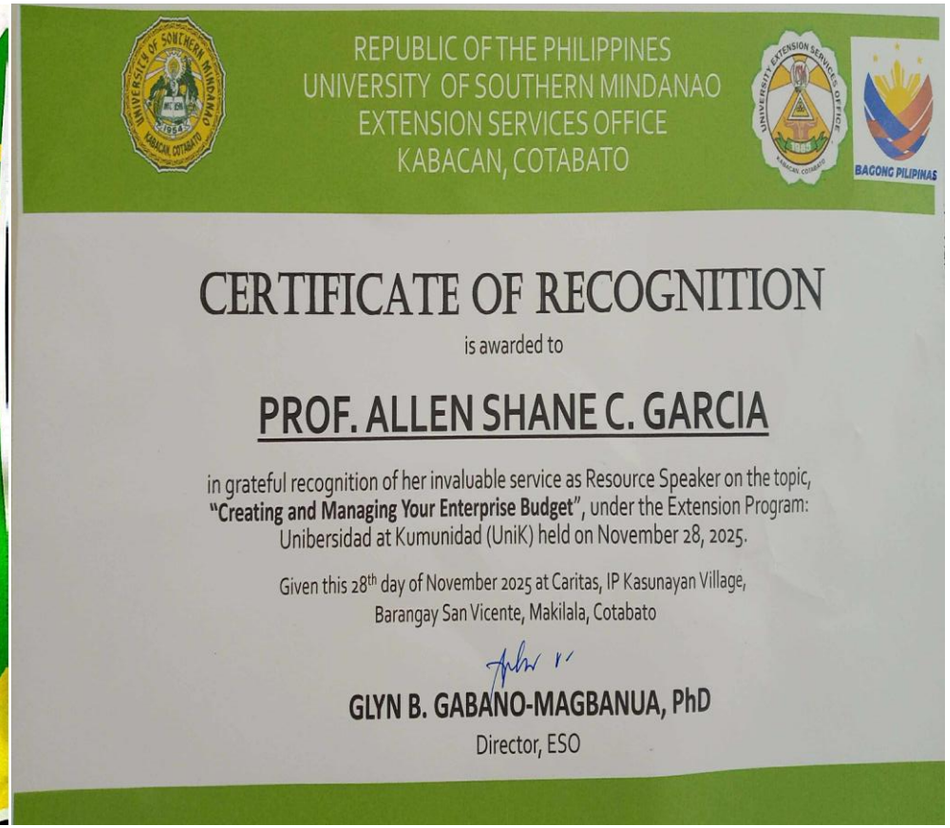
PROF. ALLEN SHANE C. GARCIA

in grateful recognition of her invaluable service as Resource Speaker on the topic: **"Bookkeeping Basics: A Foundation for Financial Clarity"** held on November 14, 2025 from 8:00 am to 5:00 pm.

Given this 14th day of November 2025 at the Bongolanon,Magpet, Cotabato.

GLYN B. GABANO- MAGBANUA, PhD
Director, ESO

Scanned with CamScanner



REPUBLIC OF THE PHILIPPINES
UNIVERSITY OF SOUTHERN MINDANAO
EXTENSION SERVICES OFFICE
KABACAN, COTABATO

BAGONG PILIPINAS

CERTIFICATE OF RECOGNITION

is awarded to

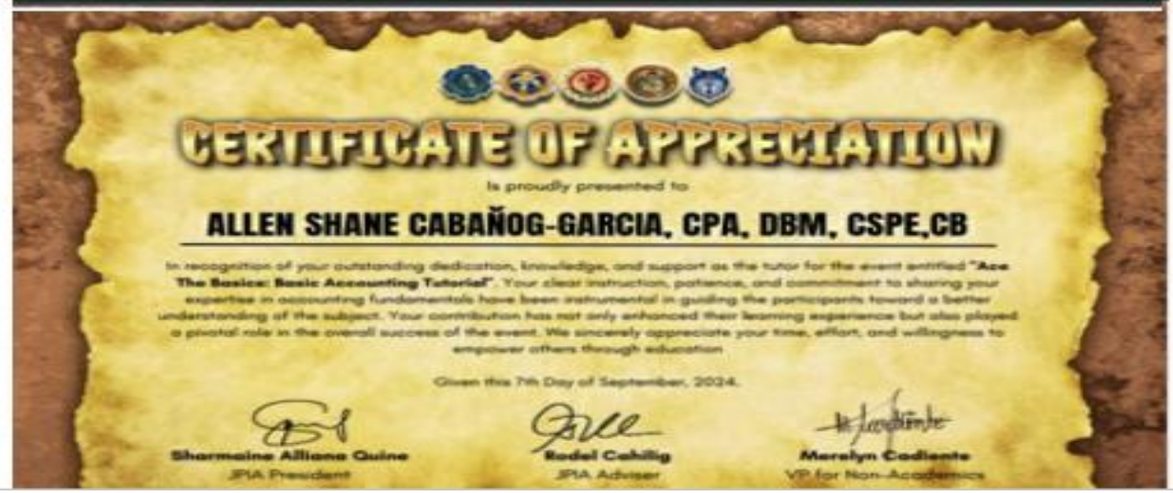
PROF. ALLEN SHANE C. GARCIA

in grateful recognition of her invaluable service as Resource Speaker on the topic, **"Creating and Managing Your Enterprise Budget"**, under the Extension Program: Unibersidad at Kumunidad (UniK) held on November 28, 2025.

Given this 28th day of November 2025 at Caritas, IP Kasunayan Village, Barangay San Vicente, Makilala, Cotabato

GLYN B. GABANO-MAGBANUA, PhD
Director, ESO





CERTIFICATE OF APPRECIATION

Is proudly presented to

ALLEN SHANE CABAÑOG-GARCIA, CPA, DBM, CSPE,CB

In recognition of your outstanding dedication, knowledge, and support as the tutor for the event entitled **"Ace The Basics: Basic Accounting Tutorial"**. Your clear instruction, patience, and commitment to sharing your expertise in accounting fundamentals have been instrumental in guiding the participants toward a better understanding of the subject. Your contribution has not only enhanced their learning experience but also played a pivotal role in the overall success of the event. We sincerely appreciate your time, effort, and willingness to empower others through education.

Given this 7th Day of September, 2024.

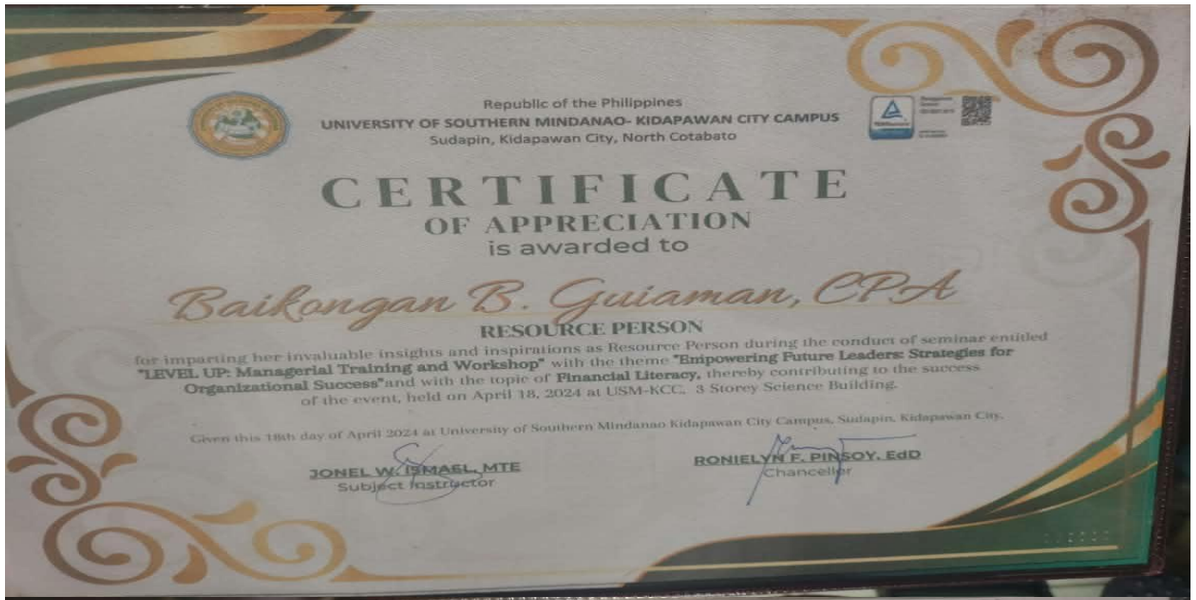
Sharmaine Alliana Quine
JPIA President

Rodel Cahilig
JPIA Adviser

Merelyn Cadiente
VP for Non-Academics


Karl Kübel Stiftung
CERTIFICATE OF APPRECIATION
THIS CERTIFICATE IS PROUDLY PRESENTED TO
Allen Shane C. Garcia, CB, CSE, CPA, PhD.
In appreciation of your valuable contribution as the Resource Speaker for the training on
"Developing an Entrepreneurial Mindset for Cooperative Leaders"
held on February 28, 2024.
Your networking, collaboration, and entrepreneurship insights have equipped BATAFAMA Cooperative's leaders and members with the essential skills needed to advance the cooperative's growth and sustainability.
Awarded this 28th day of February 2024, at Casa la Fides, Purok Jupiter, Barangay Managa, Bansalan, Davao del Sur, Philippines.
Alma Monica A. de la Paz
Executive Director
Kapwa Upliftment Foundation, Inc.
Jonathan B. Baja
ILC Project Coordinator
Kapwa Upliftment Foundation, Inc.


Acctg.
CERTIFICATE OF RECOGNITION
is given to
Ms. Allen Shane L. Cabañog, CB CPA MBA
For her important contribution as RESOURCE SPEAKER during the PNS Accounting Club Launching Ceremony with the theme DEBERE: Our First Entry
Via Google Meet on November 25, 2022
EDUARDO G. SANTOS Ph.D
Principal IV



Republic of the Philippines
UNIVERSITY OF SOUTHERN MINDANAO- KIDAPAWAN CITY CAMPUS
Sudapin, Kidapawan City, North Cotabato

CERTIFICATE
OF APPRECIATION
is awarded to

Baikongan B. Guiaman, CPA

RESOURCE PERSON

for imparting her invaluable insights and inspirations as Resource Person during the conduct of seminar entitled **"LEVEL UP: Managerial Training and Workshop"** with the theme **"Empowering Future Leaders: Strategies for Organizational Success"** and with the topic of **Financial Literacy,** thereby contributing to the success of the event, held on April 18, 2024 at USM-KCC, 3 Storey Science Building.

Given this 18th day of April 2024 at University of Southern Mindanao Kidapawan City Campus, Sudapin, Kidapawan City.

JONEL W. ISMAEL, MTE
Subject Instructor

RONIELYN F. PINSOY, EdD
Chancellor



REPUBLIC OF THE PHILIPPINES
UNIVERSITY OF SOUTHERN MINDANAO - KIDAPAWAN CITY CAMPUS
SUDAPIN, KIDAPAWAN CITY

CERTIFICATE
OF APPRECIATION
is given to

BAIKONGAN B. GUIAMAN

for generously sharing her time and knowledge as the Guest Speaker for the Tri-people Day held on October 22, 2024, at the University of Southern Mindanao-Kidapawan City Campus, under the theme "Empowering shared beliefs, culture and traditions with bonds amidst diverse ethnicities."

Given this 22nd day of October 2024 at the University of Southern Mindanao-Kidapawan City Campus, Covered Court, Sudapin Kidapawan City.

HON. APPLE GRACE M. MILES
Senator | Asst. Event Chair

HON. MOSTAMER O. DINGGO
Senator | Event Chair

HON. JOSHUA O. SARMIENTO
ASG President

MR. MICHAEL E. TACDORO
ASG Adviser

MR. DENNIS S. MUYCO
ASG Adviser



REPUBLIC OF THE PHILIPPINES
UNIVERSITY OF SOUTHERN MINDANAO - KIDAPAWAN CITY CAMPUS
SUDAPIN, KIDAPAWAN CITY

CERTIFICATE
OF APPRECIATION

is given to

BAIKONGAN B. GUIAMAN

for generously sharing her time and knowledge as the Guest Speaker for the Tri-people Day held on October 22, 2024, at the University of Southern Mindanao-Kidapawan City Campus, under the theme "Empowering shared beliefs, culture and traditions with bonds amidst diverse ethnicities."

Given this 22nd day of October 2024 at the University of Southern Mindanao-Kidapawan City Campus, Covered Court, Sudapin Kidapawan City.

HON. APPLE GRACE M. MILES
Senator | Asst. Event Chair

HON. MOSTAMER G. DINGGO
Senator | Event Chair

HON. JOSHUA Q. SARMIENTO
ASG President

MR. MICHAEL E. TACDORO
ASG Adviser

MR. DENNIS S. MUYCO
ASG Adviser



Republic of the Philippines
Region XII
Province of Cotabato
Municipality of Pikit

ONE PIKIT DIRECTION

Serbisyong Para Sa Lahat

CSC CIVIL SERVICE COMMISSION

CERTIFICATE
OF APPRECIATION

is proudly presented to

BAIKONGAN B. GUIAMAN, CPA

In grateful recognition for her invaluable insights, expertise and significant contribution as Resource Speaker during the Year End Assessment and Seminar of the Local Government Unit of Pikit Employees, entitled: "Holistic Wellness at Work: Building a Healthy Mind and Smarter Finances."

Given this 18th day of December 2025 at Kalilangan Hall, Pikit, Cotabato.

MUHAYRYN D. SULTAN-CASI
Municipal Mayor