

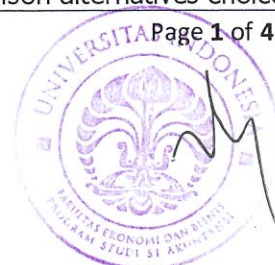


UNIVERSITAS INDONESIA
 FACULTY OF ECONOMICS AND BUSINESS
 DEPARTEMEN OF ACCOUNTING
 UNDERGRADUATE PROGRAM

SYLLABUS
SISTEM INFORMASI AKUNTANSI (ACCOUNTING INFORMATION SYSTEM)
ECAU 607202
EVEN SEMESTER 2019/2020

No.	Lecturers	E-mail
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Subject Code	ECAU 607202
Subject Title	Accounting Information System
Credit Value	3
Year	3
Pre-requisite/ Co-requisite/ Exclusion	Introductory to Marketing Management Introductory to Operation Management Cost Accounting Financial Accounting 2
Role and Purposes	The course contributes to the achievement of Bachelor of Economics in Accounting learning goals by enabling students to apply technical competence in accounting related field (LG7). It also contributes in enabling students to be critical thinkers (LG6) and to have good oral communication skill (LG5).
Subject Learning Outcomes	Upon completion of the subject, student will be able to: Technical competence: in Governance, Risk Management and Internal Control a. Explain an organization's risks and opportunities using a risk management framework (T3) b. Identify the components of internal control related to financial reporting (T4) Technical competence: in Information Technology c. explain the adequacy of general information technology controls and relevant application controls (T1) d. Critical thinking <ul style="list-style-type: none"> • Able to demonstrate to deliver key idea or point • Able to demonstrate evaluate, analysis and comparison alternatives choices



	<ul style="list-style-type: none"> • Students are able to argue, and draw conclusions supported by appropriate-evidence • Able to draw conclusion <p>e. Oral Communication skills Communicate clearly and concisely in presentation and discussion</p>																																																				
Subject Synopsis/ Indicative Syllabus	<table border="1"> <thead> <tr> <th>Week #</th> <th>Topic</th> <th>LO</th> <th>References</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Accounting Information System: Basic Concepts of AIS, ERP and Database Method : Lecturing</td> <td></td> <td>RMN Ch 1, 2, 4 s/d hal 116</td> </tr> <tr> <td>2</td> <td>Systems Documentation Technique Method : Lecturing</td> <td></td> <td>RMN Ch 3</td> </tr> <tr> <td>3</td> <td>Control & Risk Management Framework Method : Collaborative Learning</td> <td>a, d, e</td> <td>RMN Ch 7 COSO – IC 2013</td> </tr> <tr> <td>4</td> <td>Control & Risk Management Framework Method : Collaborative Learning</td> <td>a, d, e</td> <td>RMN Ch 7 COSO – ERM 2004</td> </tr> <tr> <td>5</td> <td>Control & Risk Management Framework Method : Collaborative Learning</td> <td>a, d, e</td> <td>RMN Ch 7 COSO – 3LOD COSO – FRM</td> </tr> <tr> <td>6</td> <td>Fraud and Computer Fraud Method : Collaborative Learning</td> <td>c, d, e</td> <td>RMN Ch 5, 6</td> </tr> <tr> <td>7</td> <td>Information Security Method : Collaborative Learning</td> <td>c, d, e</td> <td>RMN Ch8, 9, 10</td> </tr> <tr> <td>8</td> <td>Revenue and Cash Collection Cycle Method : Lecturing</td> <td>b</td> <td>RMN Ch 12 Intro 1 SD</td> </tr> <tr> <td>9</td> <td>Revenue and Cash Collection Cycle Method : Problem Based Learning</td> <td>b, d, e</td> <td>RMN Ch 12</td> </tr> <tr> <td>10</td> <td>Expenditure and Cash Disbursement Cycle Method : Lecturing</td> <td>b</td> <td>RMN Ch 13 MM</td> </tr> <tr> <td>11</td> <td>Expenditure and Cash Disbursement Cycle Method : Problem Based Learning</td> <td>b, d, e</td> <td>RMN Ch 13</td> </tr> <tr> <td>12</td> <td>Production Cycle Method : Lecturing</td> <td>b</td> <td>RC CH 14 PP</td> </tr> </tbody> </table>	Week #	Topic	LO	References	1	Accounting Information System: Basic Concepts of AIS, ERP and Database Method : Lecturing		RMN Ch 1, 2, 4 s/d hal 116	2	Systems Documentation Technique Method : Lecturing		RMN Ch 3	3	Control & Risk Management Framework Method : Collaborative Learning	a, d, e	RMN Ch 7 COSO – IC 2013	4	Control & Risk Management Framework Method : Collaborative Learning	a, d, e	RMN Ch 7 COSO – ERM 2004	5	Control & Risk Management Framework Method : Collaborative Learning	a, d, e	RMN Ch 7 COSO – 3LOD COSO – FRM	6	Fraud and Computer Fraud Method : Collaborative Learning	c, d, e	RMN Ch 5, 6	7	Information Security Method : Collaborative Learning	c, d, e	RMN Ch8, 9, 10	8	Revenue and Cash Collection Cycle Method : Lecturing	b	RMN Ch 12 Intro 1 SD	9	Revenue and Cash Collection Cycle Method : Problem Based Learning	b, d, e	RMN Ch 12	10	Expenditure and Cash Disbursement Cycle Method : Lecturing	b	RMN Ch 13 MM	11	Expenditure and Cash Disbursement Cycle Method : Problem Based Learning	b, d, e	RMN Ch 13	12	Production Cycle Method : Lecturing	b	RC CH 14 PP
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	13	Production Cycle Method : Problem Based Learning	b, d, e	RC CH 14			
	14	Payroll Cycle, GL and Reporting Cycle Method : Lecturing	b	RC CH 15, 16 HCM FI CO			
Teaching/Learning Methodology	This course will use various teaching/learning approach, including active lecturing for session 1 and 2, collaborative learning (CL) jigsaw method for sessions before midterm test and problem based learning (PBL) for sessions after midterm test, and experiential learning for laboratorium.						
Assessment Method in Alignment with Intended Learning Outcomes	Specific Assessment Methods/Tasks	% Weighting	a	b	c	d	e
	GROUP	20%					
	Group Contribution in Class Discussion (20%)		√	√	√	√	√
	INDIVIDUAL	80%					
	Lab System Documentation (10%)			√			
	Lab SAP (10%)			√			
	Individual Contribution in Group Discussion (10%)		√	√	√	√	√
	Mid Term Exam (25%)		50%		50%		
	Final Exam (25%)			100%			
Student Study Effort Expected	Class Contacts						
	Group Discussion		30 Hours				
	Active Lecturing		5 Hours				
	Other student study effort						
	Laboratorium		30 Hours				
	Preparation for group discussion and assignment		30 Hours				
	Independent Activities		22 Hours				
Reading List and References	Required Readings: a. Romney, Marshal., Paul Steinbart, "Accounting Information System", 14th edition, Pearson Prentice Hall, New Jersey 2018 (RMN).						

	<ul style="list-style-type: none">b. COSO's Internal Control Integrated Framework, Executive Summary, 2013 (COSO – IC 2013)c. COSO's ERM Integrated Framework, Executive Summary, 2004 (COSO – ERM 2004)d. Leveraging COSO across the three lines of defense, 2015 (COSO – 3LOD)e. COSO's Fraud Risk Management Guide, Executive Summary, 2016 (COSO – FRM)f. Introduction to ERP Modules:<ul style="list-style-type: none">i. Introduction to SAP (Intro1)ii. Global Bike (Intro2)iii. Financial Accounting (FI)iv. Sales & Distribution (SD)v. Materials Management (MM)vi. Production Planning Execution (PP)vii. Human Capital Management (HCM)viii. Controlling (CO)
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