



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

**SYLLABUS**  
**SISTEM INFORMASI AKUNTANSI (ACCOUNTING INFORMATION SYSTEM)**  
**ECAU 607202**  
**EVEN SEMESTER 2020/2021**

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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 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 – Able to demonstrate to deliver key idea or point – Able to evaluate, analyze and compare alternatives choices – Able to argue and draw conclusions supported by appropriate evidence – Able to draw conclusion  e. Oral Communication skills Communicate clearly and concisely in presentation and discussion



Subject Synopsis/ Indicative Syllabus	Week	Topic	LO	Teaching/ Learning Method	References
	1	<ul style="list-style-type: none"> <li>a. Introduction</li> <li>b. Explanation of Syllabus and teaching/ learning methods</li> <li>c. Basic Concepts of AIS, Data processing, ERP and Database</li> <li>d. Overview of case "Anna's Information Needs"</li> </ul>	b	Lecturing	RMN Ch 1 - 2
	2	<ul style="list-style-type: none"> <li>a. Systems Documentation Techniques</li> <li>b. Presentation and class discussion of Anna's Information Needs case</li> <li>c. Group discussion of Anna' Business Process and Documentation</li> </ul>	b, d, e	Lecturing PBL  CL and PBL	RMN Ch 3 Case 1: Anna's Information Needs
	3	Introduction to Data analytics	b, d, e	Lecturing SGL* CL*	RMN Ch 4 - 7
	4	Control and Accounting Information Systems (Internal Control Integrated Framework)	a, d, e	Lecturing SGL* CL*	RMN Ch 10 COSO – IC 2013
	5	Control and Accounting Information Systems (Enterprise Risk Management Framework)	a, d, e	Lecturing SGL* CL*	RMN Ch 10 COSO – ERM 2004
	6	<ul style="list-style-type: none"> <li>a. Control &amp; Risk Management Framework (3 Lines of Defense)</li> <li>b. Overview of case</li> </ul>	a, d, e	SGL* CL*	RMN Ch 10 COSO – 3LOD Case 2: Internal Control Review
	7	Presentation and class discussion of Internal Control Review Part A (entity level controls)	a, d, e	PBL	Case 2B: Internal Control Review (entity level controls)



Week	Topic	LO	Teaching/ Learning Method	References
8	Fraud and Computer Fraud	c, d, e	SGL* CL*	RMN Ch 8, 9
9	Information Security	c, d, e	SGL* CL*	RMN Ch 11, 12, 13
10	Revenue and Cash Collection Cycle	b	Lecturing SGL*	RMN Ch 14 Intro 1, SD
11	a. Presentation and class discussion of Revenue Cycle case b. Expenditure and Cash Disbursement Cycle	b, d, e	PBL Lecturing SGL*	Case 3: Revenue Cycle RMN Ch 15 MM
12	a. Presentation & class discussion of Expenditure Cycle case b. Production Cycle	b, d, e	PBL Lecturing SGL*	Case 4: Expenditure Cycle RMN CH 16 PP
13	a. Presentation & class discussion of Production Cycle case b. Payroll Cycle	b, d, e	PBL Lecturing SGL*	Case 5 : Production Cycle RMN CH 17 HCM
14	a. GL and Reporting Cycle b. Presentation and class discussion of Internal Control Review Part B (process level controls)	b, d, e	Lecturing PBL	RC CH 18, FI, CO Case 2B: Internal Control Review (process level controls)

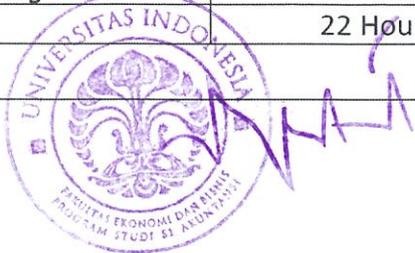
\*detailed instruction will be provided each week



Teaching/Learning Methodology	<p>In addition to Lecturing, this course will use various teaching/learning approach, as follows:</p> <ul style="list-style-type: none"> <li>- Self-guided learning (SGL)</li> <li>- Collaborative learning (CL)</li> <li>- Problem based learning (PBL)</li> <li>- Experiential learning</li> </ul> <p>Self-guided learning is an independent learning activities at student's own pace and most convenient time. The list of references will be provided one week before the topic is discussed in class</p> <p>For CL and PBL, the class is divided into 6 groups. The group assignment and the detailed instruction will be given at the latest one week before the assignment is due. The group is expected to prepare written answer to the assignment and ready to present it to the class. All students are expected to actively participate in class discussion to get points for individual contribution</p> <p>Experiential learning approach is used for laboratory activities. Students learn to use software to prepare systems documentation, operate SAP to understand how ERP systems works, and identify various internal control activities in the accounting fraud game.</p>
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Assessment Method in Alignment with Intended Learning Outcomes	<b>Specific Assessment Methods/Tasks</b>	<b>% Weighting</b>	<b>Subject Learning Outcomes</b>				
			a	b	c	d	e
	<b>GROUP</b>	<b>25%</b>					
	-PCL (5%)		√	√	√	√	√
	-Information Needs (2.5%)						
	-Internal Control Review (10%)						
	-Transaction Cycles Cases (7.5%)						
	<b>INDIVIDUAL</b>	<b>75%</b>					
	Lab Accounting Fraud Game (5%)			√			
	Lab System Documentation (5%)			√			
Lab SAP (10%)			√				
Quiz (5%)		√		√			
Individual Contribution (10%)		√	√	√	√	√	
Mid Term Exam (20%)		50%		50%			
Final Exam (20%)			100%				

Student Study Effort Expected	<b>Class Contacts</b>	
	Group discussion	30 Hours
	Active lecturing	5 Hours
	<b>Other student study effort</b>	
	Laboratory activities	30 Hours
	Preparation for group discussion and assignment	30 Hours
	Independent activities	22 Hours



Reading List and References	<p>Required Readings:</p> <ol style="list-style-type: none"> <li>a. Romney, Marshal., Paul Steinbart, "Accounting Information System", Global Edition, 15th edition, Pearson Prentice Hall, New Jersey 2020 (RMN).</li> <li>b. COSO's Internal Control Integrated Framework, Executive Summary, 2013 (COSO – IC 2013)</li> <li>c. COSO's ERM Integrated Framework, Executive Summary, 2004 (COSO – ERM 2004)</li> <li>d. Leveraging COSO across the three lines of defense, 2015 (COSO – 3LOD)</li> <li>e. Introduction to ERP Modules: <ol style="list-style-type: none"> <li>i. Introduction to SAP (Intro1)</li> <li>ii. Global Bike (Intro2)</li> <li>iii. Financial Accounting (FI)</li> <li>iv. Sales &amp; Distribution (SD)</li> <li>v. Materials Management (MM)</li> <li>vi. Production Planning Execution (PP)</li> <li>vii. Human Capital Management (HCM)</li> <li>viii. Controlling (CO)</li> </ol> </li> </ol>
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