



UNIVERSITAS INDONESIA  
FACULTY OF ECONOMICS AND BUSINESS  
DEPARTEMENT OF ACCOUNTING

UNDERGRADUATE PROGRAM

SYLLABUS  
SISTEM INFORMASI AKUNTANSI (ACCOUNTING INFORMATION SYSTEM)  
ECAU 607202  
EVEN SEMESTER 2018/2019

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	Cost Accounting
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 • Able to demonstrate to deliver key idea or point • Able to demonstrate evaluate, analysis and comparison alternatives choices • Students are able to argue, and draw conclusions supported by appropriate-evidence

	<ul style="list-style-type: none"> <li>• Able to draw conclusion</li> </ul> <p>e. Oral Communication skills Communicate clearly and concisely in presentation and discussion</p>			
Subject Synopsis/ Indicative Syllabus	Week #	Topic	LO	References
	1	Accounting Information System: Basic Concepts of Accounting Information Systems, ERP dan Database  Method : Lecturing		RMN Ch 1, 2, 4
	2	Systems Documentation Technique  Method : Lecturing		RMN Ch 3
	3	Control & Risk Management Framework Method : Collaborative Learning (jigsaw method) - Focus Group Discussion	a, d, e	RMN Ch 7 COSO – IC 2012, 2013 COSO – ERM 2016, 2017 COSO – 3LOD COSO – FRM
	4	Control & Risk Management Framework Method : Collaborative Learning (jigsaw method) – Home Group Discussion	a, d, e	RMN Ch 7 COSO – IC 2012, 2013 COSO – ERM 2016, 2017 COSO – 3LOD COSO – FRM
	5	Control & Risk Management Framework  Method : Collaborative Learning (jigsaw method) – Home Group Discussion	a, d, e	RMN Ch 7 COSO – IC 2012, 2013 COSO – ERM 2016, 2017 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 Collaborative Learning			
	11	Expenditure and Cash Disbursement Cycle Method : Problem Based Learning	b, d, e	RMN Ch 13 Problem Based Learning			
	12	Production Cycle Method : Lecturing	b	RC CH 14 PP Collaborative Learning			
	13	Production Cycle (Systems Analysis) Method : Problem Based Learning	b, d, e	RC CH 14 Problem Based Learning			
	14	Payroll Cycle, General Ledger 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	<b>Specific Assessment Methods/Tasks</b>	<b>% Weighting</b>	<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e</b>
	GROUP	<b>20%</b>					
	Group Contribution in Class Discussion (20%)		√	√	√	√	√
	INDIVIDUAL	<b>80%</b>					
	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	<b>Class Contacts</b>						
	Group Discussion		30 Hours				
	Active Lecturing		5 Hours				
	<b>Other student study effort</b>						
	Laboratorium		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", 14th edition, Pearson Prentice Hall, New Jersey 2018 (RMN).</li> <li>b. COSO's Internal Control – Integrated Framework, Executive Summary, 2013 (COSO – IC 2013)</li> <li>c. COSO's Internal Control – Integrated Framework, Framework and Appendices, post public exposure version, 2012 (COSO – IC 2012)</li> <li>d. COSO's Enterprise Risk Management – Aligning Risk with Strategy and Management, Executive Summary, 2017 (COSO – ERM 2017)</li> <li>e. COSO's Enterprise Risk Management – Aligning Risk with Strategy and Management, Framework, public exposure version 2016 (COSO – ERM 2016)</li> <li>f. Leveraging COSO across the three lines of defense, 2015 (COSO – 3LOD)</li> <li>g. COSO's Fraud Risk Management Guide, Executive Summary, 2016 (COSO – FRM)</li> <li>h. 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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