



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

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

No.	Lecturers	E-mail
1	S. Nurwahyuningsih Harahap	s.nurwahyu@ui.ac.id
2	M. Slamet Wibowo	mswibowo@gmail.com

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

	<p>a. Explain an organization's risks and opportunities using a risk management framework (T3)</p> <p>b. Identify the components of internal control related to financial reporting (T4)</p> <p>Technical competence: in Information Technology</p> <p>c. explain the adequacy of general information technology controls and relevant application controls (T1)</p> <p>d. Critical thinking</p> <ul style="list-style-type: none"> • 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 • Able to draw conclusion <p>e. Oral Communication skills</p> <p>Communicate clearly and concisely in presentation and discussion</p>																							
Subject Synopsis/ Indicative Syllabus	<table border="1" data-bbox="456 730 1832 1319"> <thead> <tr> <th data-bbox="456 730 573 802">Week #</th> <th data-bbox="573 730 1234 802">Topic</th> <th data-bbox="1234 730 1424 802">LO</th> <th data-bbox="1424 730 1832 802">References</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 802 573 970">1</td> <td data-bbox="573 802 1234 970">Accounting Information System: Basic Concepts of AIS, ERP and Database Method : Lecturing</td> <td data-bbox="1234 802 1424 970"></td> <td data-bbox="1424 802 1832 970">RMN Ch 1, 2, 4</td> </tr> <tr> <td data-bbox="456 970 573 1091">2</td> <td data-bbox="573 970 1234 1091">Systems Documentation Technique Method : Lecturing</td> <td data-bbox="1234 970 1424 1091"></td> <td data-bbox="1424 970 1832 1091">RMN Ch 3</td> </tr> <tr> <td data-bbox="456 1091 573 1204">3</td> <td data-bbox="573 1091 1234 1204">Control & Risk Management Framework Method : Collaborative Learning</td> <td data-bbox="1234 1091 1424 1204">a, d, e</td> <td data-bbox="1424 1091 1832 1204">RMN Ch 7 COSO – IC 2012, 2013</td> </tr> <tr> <td data-bbox="456 1204 573 1319">4</td> <td data-bbox="573 1204 1234 1319">Control & Risk Management Framework Method : Collaborative Learning</td> <td data-bbox="1234 1204 1424 1319">a, d, e</td> <td data-bbox="1424 1204 1832 1319">RMN Ch 7 COSO – ERM 2016, 2017</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	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 2012, 2013	4	Control & Risk Management Framework Method : Collaborative Learning	a, d, e	RMN Ch 7 COSO – ERM 2016, 2017
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	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
	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	<table border="1" data-bbox="459 592 1503 858"> <tr> <td colspan="2" data-bbox="459 592 1339 628">Class Contacts</td> <td data-bbox="1339 592 1503 628"></td> </tr> <tr> <td data-bbox="459 628 1339 668">Group Discussion</td> <td data-bbox="1339 628 1503 668"></td> <td data-bbox="1339 628 1503 668">30 Hours</td> </tr> <tr> <td data-bbox="459 668 1339 708">Active Lecturing</td> <td data-bbox="1339 668 1503 708"></td> <td data-bbox="1339 668 1503 708">5 Hours</td> </tr> <tr> <td colspan="2" data-bbox="459 708 1339 748">Other student study effort</td> <td data-bbox="1339 708 1503 748"></td> </tr> <tr> <td data-bbox="459 748 1339 788">Laboratorium</td> <td data-bbox="1339 748 1503 788"></td> <td data-bbox="1339 748 1503 788">30 Hours</td> </tr> <tr> <td data-bbox="459 788 1339 828">Preparation for group discussion and assignment</td> <td data-bbox="1339 788 1503 828"></td> <td data-bbox="1339 788 1503 828">30 Hours</td> </tr> <tr> <td data-bbox="459 828 1339 858">Independent Activities</td> <td data-bbox="1339 828 1503 858"></td> <td data-bbox="1339 828 1503 858">22 Hours</td> </tr> </table>							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
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Reading List and References	<p data-bbox="459 922 712 952">Required Readings:</p> <ol data-bbox="504 959 1899 1340" style="list-style-type: none"> Romney, Marshal., Paul Steinbart, "Accounting Information System", 14th edition, Pearson Prentice Hall, New Jersey 2018 (RMN). COSO's Internal Control – Integrated Framework, Executive Summary, 2013 (COSO – IC 2013) COSO's Internal Control – Integrated Framework, Framework and Appendices, post public exposure version, 2012 (COSO – IC 2012) COSO's Enterprise Risk Management – Aligning Risk with Strategy and Management, Executive Summary, 2017 (COSO – ERM 2017) COSO's Enterprise Risk Management – Aligning Risk with Strategy and Management, Framework, public exposure version 2016 (COSO – ERM 2016) Leveraging COSO across the three lines of defense, 2015 (COSO – 3LOD) COSO's Fraud Risk Management Guide, Executive Summary, 2016 (COSO – FRM) 																											

	<p>h. Introduction to ERP Modules:</p>
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| | <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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