			Document Code
	Universitas Negeri Surabaya **Faculty of Economics and Business** **Bachelor of Accounting Education Study Program**		

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Accounting information system	8720903082	Compulsory Study Program Subjects	**T=3**	**P=0**	**ECTS=4.77**	5	May 11, 2023

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
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Learning model	**Project Based Learning**

Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**
	Program Objectives (PO)
	PO - 1 Utilizing science and technology as well as learning resources to explore data and information on accounting information system material.
	PO - 2 Analyzing theoretical studies of accounting information systems and relating them to real company conditions and formulating them in solving procedural problems.
	PO - 3 Able to make strategic decisions based on data and information through accounting information systems
	PO - 4 Responsible for informing the results of data analysis and relevant information both verbally and in writing.
	PLO-PO Matrix

P.O
PO-1
PO-2
PO-3
PO-4

PO Matrix at the end of each learning stage (Sub-PO)

P.O	Week															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
PO-1																
PO-2																
PO-3																
PO-4																

Short Course Description	This course discusses the concept of accounting information systems starting with the subject of the scope of accounting information systems, AIS components, documentation techniques, managerial accounting information systems, elements and procedures in accounting information systems, system preparation techniques, AIS main cycles, computer-based information system control, data processing cycle, internal control concepts, computer programs, flow charts, credit purchases, payroll, credit sales, conversion cycle, revenue cycle and ending with the internal control cycle. Lectures are carried out using the problem base learning/project base learning model.

References	**Main :**

1. Hall, James,A. 2011.Sistem Informasi Akuntansi.Jakarta: Salemba Empat.
2. Romney, Marshall B. 2003.Accounting InformationSystems. Jakarta: SalembaEmpat. 3. Rama, Dasaratha V dan Jones, Frederick L. 2008.SistemInformasi Akuntansi. Jakarta: Salemba Empat.
3. Widjajanto,Nugroho 2001.Sistem Informasi Akuntansi. Jakarta: Erlangga.
4. Hall, James, A. 2014. Sistem Informasi Akuntansi edisi 13. Jakarta: Salemba Empat.

	Supporters:

Supporting lecturer	Prof. Dr. Susanti, S.Pd., M.Si. Dr. Suci Rohayati, S.Pd., M.Pd. Eko Prasetyo, S.E., M.Acc., Ak., CA Irwan Adimas Ganda Saputra, S.Pd., M.A.						

Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline (*offline*)	Online (*online*)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Identify the concept of Accounting Information Systems	1.Explain the basic meaning of Information Systems 2.Mention the organizational structure 3.Explaining the Evolution of Information Systems Models 4.Mention the role of the Accountant	**Criteria:** Maximum score if students do all the questions correctly. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying the concept of accounting information systems **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	4%
2	Identifying Transaction Processing	1.Explains the general description of transaction processing 2.Explain accounting records 3.Studying Documentation Techniques 4.Explain computer-based AIS	**Criteria:** 1.Individual scores are maximum if students do all the questions correctly. 2.The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying transaction processes **References:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	4%
3	Identifying Transaction Processing	1.Explains the general description of transaction processing 2.Explain accounting records 3.Studying Documentation Techniques 4.Explain computer-based AIS	**Criteria:** 1.Individual scores are maximum if students do all the questions correctly. 2.The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying transaction processes **References:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	3%
4	Identifying Ethics, Fraud, and Internal Control	1.Explain ethical issues in business 2.Explaining fraud and accountants 3.Explain control concepts and procedures	**Criteria:** 1.Individual scores are maximum if students do all the questions correctly. 2.The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying Ethics, Fraud and Internal Control **References:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	3%

5	Analyzing Revenue Cycle Activities	1.Analyze manual procedures in sales 2.Explain sales order processing with Batch technology 3.Analyzing computer-based system controls	**Criteria:** 1.Individual scores are maximum if students do all the questions correctly. 2.The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** analyzing revenue cycle activities **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	4%
6	Analyze revenue cycle activities	1.Analyze manual procedures in sales 2.Explain sales order processing with Batch technology 3.Analyzing computer-based system controls	**Criteria:** 1.Individual scores are maximum if students do all the questions correctly. 2.The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	- Learning Form/Approach: Student Center - Learning Model: Problem based learning - Method: Lecturer, discussion - Student Assignments: - Individual and Group 3 x 50		**Material:** analyzing revenue cycle activities **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	3%
7	Analyze revenue cycle activities	1.Analyze manual procedures in sales 2.Explain sales order processing with Batch technology 3.Analyzing computer-based system controls	**Criteria:** 1.Individual scores are maximum if students do all the questions correctly. 2.The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	- Learning Form/Approach: Student Center - Learning Model: Problem based learning - Method: Lecturer, discussion - Student Assignments: - Individual and Group 3 x 50		**Material:** analyzing revenue cycle activities **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	3%
8	UTS	ASSESSMENT RUBRIC	**Criteria:** maximum value 100 **Form of Assessment** : Test	UTS 3 X 50		**Material:** UTS **Library:**	20%
9	Identify purchasing and cash disbursement procedures	1.Explain the manual cash purchasing system 2.Explain the manual purchasing system on credit 3.Explain computer-based purchasing systems 4.Explain cash disbursement procedures	**Criteria:** 1.Individual scores are maximum if students do all the questions correctly. 2.The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying purchasing and cash disbursement procedures **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	4%

10	Identify purchasing and cash disbursement procedures	1. Explain the manual cash purchasing system 2. Explain the manual purchasing system on credit 3. Explain computer-based purchasing systems 4. Explain cash disbursement procedures	**Criteria:** 1. Individual scores are maximum if students do all the questions correctly. 2. The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying purchasing and cash disbursement procedures **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	3%
11	Identify purchasing and cash disbursement procedures	1. Explain the manual cash purchasing system 2. Explain the manual purchasing system on credit 3. Explain computer-based purchasing systems 4. Explain cash disbursement procedures	**Criteria:** 1. Individual scores are maximum if students do all the questions correctly. 2. The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying purchasing and cash disbursement procedures **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	5%
12	Identify purchasing and cash disbursement procedures	1. Explain the manual cash purchasing system 2. Explain the manual purchasing system on credit 3. Explain computer-based purchasing systems 4. Explain cash disbursement procedures	**Criteria:** 1. Individual scores are maximum if students do all the questions correctly. 2. The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying purchasing and cash disbursement procedures **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	3%
13	Identify payroll and Fixed Asset processing procedures	1. Explain the payroll system 2. Explain the fixed asset control system	**Criteria:** 1. Individual scores are maximum if students do all the questions correctly. 2. The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying payroll processing procedures and Fixed Assets **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	3%
14	Identify payroll and Fixed Asset processing procedures	1. Explain the payroll system 2. Explain the fixed asset control system	**Criteria:** 1. Individual scores are maximum if students do all the questions correctly. 2. The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities	Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50		**Material:** identifying payroll processing procedures and Fixed Assets **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	4%

| 15 | Identify accounting and AIS implications | 1. Explain changes in accounting techniques in reporting information 2. Analyze control problems in WCIS | **Criteria:** 1. Individual scores are maximum if students do all the questions correctly. 2. The group score is maximum if it meets the maximum group assessment. **Form of Assessment** : Participatory Activities | Learning Form/Approach: Student Center Learning Model: Problem based learning Method: Lecturer, discussion Student Assignments: Individual and Group 3 X 50 | | **Material:** identifying the implications of accounting and AIS **Reader:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.* | 4% |
| 16 | UAS | UAS | **Criteria:** maximum value 100 **Form of Assessment** : Test | TEST | | **Material:** UAS **Literature:** | 30% |

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Test	50%
		100%

Notes

1. **Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities or performance of student learning outcomes accompanied by evidence.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.