							Document Code

Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Accounting Study Program

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Accounting Information System (Sia)	6220103086	Compulsory Study Program Subjects	**T=3**	**P=0**	**ECTS=4.77**	4	May 8, 2023

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
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Learning model	Case Studies

Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**	
	PLO-1	Able to demonstrate religious, national and cultural values, as well as academic ethics in carrying out their duties
	PLO-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned
	PLO-6	Able to analyze financial reports and conduct audits in accordance with the professional code of ethics and audit standards with the support of information technology
	PLO-9	Able to design accounting information systems, management information systems, implement software, and evaluate information technology-based internal controls according to the professional code of ethics

Program Objectives (PO)

PO - 1	Able to demonstrate academic ethical values in carrying out their duties
PO - 2	Analyzing the application of information technology in compiling organizational information systems and being able to make appropriate decisions in the context of solving problems based on the results of data analysis
PO - 3	Able to analyze financial reports with information technology support;
PO - 4	Analyzing various entities related to the preparation of information in an organization which is applied to each accounting cycle Analyzing the design of accounting information systems, in accordance with the Professional Code of Ethics with the support of information technology

PLO-PO Matrix

P.O	PLO-1	PLO-3	PLO-6	PLO-9
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	The Accounting Information Systems course aims to provide an in-depth understanding of how information systems are used to support accounting functions in an organization. This lecture material covers various important aspects, such as (1) the relationship between the business environment and external audit, internal audit, and information technology audit, (2) efficient transaction processing, and how ethics, fraud, and control play a role in maintaining the integrity of accounting information , (3) The income cycle and (4) expenditure cycle will be described in detail, including (5) payroll processing procedures and (6) fixed asset management, to ensure that all operational and financial aspects are recorded accurately and in accordance with applicable accounting standards .

References	**Main :**

1. Romney, Marshall B., Paul John Steinbart. 2017. Accounting Information Systems. 13th Edition. Prentice Hall, Pearson Education, Inc
2. Hall, James A. 2014. Accounting Information System. 14 th. Edition. USA : South-. Western Publishing Co.
3. Bagranoff, N. A., Simkin, M. G., & Norman, C. S. (2016). Core Concepts of Accounting Information Systems (13th ed.). Wiley.
4. Turner, L., & Weickgenannt, A. (2019). Accounting Information Systems: The Processes and Controls (3rd ed.). Wiley

Supporters:	
1. Triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Praktikum Sistem Informasi Akuntansi. 2017. Jakarta: Salemba Empat.	

Supporting lecturer	Intan Kurnia Permatasari, S.E., Ak., M.A. Merlyana Dwinda Yanthi, S.E., S.T., M.SA.Ak. Rendra Arief Hidayat, S.Pd., M.Sc. Bayu Rama Laksono, M.Ak.

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	Able to analyze the main information flows in the business environment between external audit, internal audit, and information technology audit	1. Accuracy in identifying information flows in the business environment 2. Accuracy in explaining management and accounting functions 3. Accuracy in compiling REA models and ERP systems 4. Accuracy in connecting accountants as users, designers and auditors	**Criteria:** Task assessment rubric Accuracy of describing and explaining the material. **Form of Assessment** : Participatory Activities	3 credits (1x(3x170‘)) Face to face (1x(3x50‘): Explanation of material and discussion Independent Study (1x(3x60‘): Understanding of material Structured Assignment (1x(3x60‘): Individual assignment	Vlearning: SIDIA 3 x 50‘	**Material:** 1. Information environment; 2. Difference between financial and non-financial transactions; 3. Database Model; 4. The Role of **the Library Accountant:** *Romney, Marshall B., Paul John Steinbart. 2017. Accounting Information Systems. 13th Edition. Prentice Hall, Pearson Education, Inc*	3%
2	Able to analyze transaction processing	1. Accuracy describes the general picture of transaction processing 2. Accuracy of explaining accounting records 3. Accuracy of reviewing documentation techniques 4. Accuracy in explaining computer-based Accounting Information Systems	**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	3 Credits (1x(3x170‘)) Face to Face (1x(3x50‘): Explanation of material and discussion Independent Study (1x(3x60‘): Understanding of material Structured Assignment (1x(3x60‘): Individual/group assignment Learning Form/Approach : Student Center Learning Model: Problem based learning	Vlearning: SIDIA 3 x 50‘	**Material:** Transaction Processing **Bibliography:** *Romney, Marshall B., Paul John Steinbart. 2017. Accounting Information Systems. 13th Edition. Prentice Hall, Pearson Education, Inc*	4%

3	Able to analyze transaction processing	1. Accuracy describes the general picture of transaction processing 2. Accuracy of explaining accounting records 3. Accuracy of reviewing documentation techniques 4. Accuracy of analyzing 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	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments Learning Form/Approach : Student Center Learning Model: Problem based learning	Vlearning: SIDIA 3 x 50'	**Material:** Identifying transaction processes **References:** *Hall, James A. 2014. Accounting Information System. 14 yrs. Edition. USA : South-. Western Publishing Co.*	4%
4	Able to analyze the relationship between ethics, fraud and control	1. Accuracy in explaining ethical issues in business 2. Accuracy in explaining fraud and accountants 3. Accuracy in explaining 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	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** Ethics, Fraud and Internal Control **References:** *Hall, James A. 2014. Accounting Information System. 14 yrs. Edition. USA : South-. Western Publishing Co.*	4%
5	Able to design the revenue cycle	1. Accuracy explains the logical function of the revenue cycle 2. Accuracy of describing sales system manual procedures 3. Accuracy describes the back order process 4. Accuracy of identifying control activities specifically used in the revenue cycle 5. Accuracy constitutes the advantage of an automation system 6. Accuracy describes transaction processing 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	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** analyzing revenue cycle activities **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.* **Material:** Revenue Cycle: Sales and Cash Receipts **Reference:** *Romney, Marshall B., Paul John Steinbart. 2017. Accounting Information Systems. 13th Edition. Prentice Hall, Pearson Education, Inc*	4%

6	Able to design the revenue cycle	1. Accuracy explains the logical function of the revenue cycle 2. Accuracy of describing sales system manual procedures 3. Accuracy describes the back order process 4. Accuracy of identifying control activities specifically used in the revenue cycle 5. Accuracy constitutes the advantage of an automation system 6. Accuracy describes transaction processing 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	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** analyzing revenue cycle activities **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.* **Material:** Revenue Cycle: Sales and Cash Receipts **Reference:** *Romney, Marshall B., Paul John Steinbart. 2017. Accounting Information Systems. 13th Edition. Prentice Hall, Pearson Education, Inc*	4%
7	Able to design the expenditure cycle part I: Purchase and Cash Disbursement Procedures	1. Accuracy of explaining purchasing activities and cash disbursements 2. Accuracy describes the batch cash disbursement system 3. Accuracy of identifying key internal controls in the cash disbursement cycle in accordance with COSO (The Committee of Sponsoring Organizations) 4. Accuracy explains the main difference between manual and automated activities in a batch system 5. Accuracy in real-time re-engineering of the purchasing/expense system and its implementation	**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	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** Expenditure cycle **References:** *Romney, Marshall B., Paul John Steinbart. 2017. Accounting Information Systems. 13th Edition. Prentice Hall, Pearson Education, Inc* **Material:** identifying purchasing and cash disbursement procedures **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	4%
8	Midterm exam	Midterm exam	**Criteria:** Midterm exam **Form of Assessment** : Test	Midterm exam	Vlearning: SIDIA		15%

9	Able to design the expenditure cycle part II: Payroll and Fixed Asset Processing Procedures	1.Accuracy in explaining the payroll process from DFD to flow charts detailing manual system procedures 2.Accuracy uses the general logic of a fixed asset system with a Real-Time system 3.Accuracy in explaining the batch payroll process, control implications and re-engineering of the payroll system 4.Accuracy of structuring the general logic process of the fixed asset system, which involves acquisition, asset maintenance and asset write-off	**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	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** Expenditure cycle **References:** *Romney, Marshall B., Paul John Steinbart. 2017. Accounting Information Systems. 13th Edition. Prentice Hall, Pearson Education, Inc* **Material:** identifying purchasing procedures and cash disbursements **Reference:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	3%
10	Able to resolve revenue cycle and cash collection cases	The accuracy of applying theory to existing cases in the business world of the revenue cycle and cash collection	**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, Portfolio Assessment	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** case **Bibliography:** *Triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.*	6%
11	Able to resolve sales cycle cases	Accuracy in applying theory to existing cases in the sales cycle business world	**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, Practice/Performance	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** case **Bibliography:** *Triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.*	6%

			Criteria and Form of Assessment				
12	Able to resolve purchasing cycle cases and cash disbursements	The accuracy of applying theory to existing cases in the business world of purchasing cycles and cash disbursements	**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, Portfolio Assessment	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments Learning Form/Approach : Student Center Learning Model: Problem based learning	Vlearning: SIDIA 3 x 50'	**Material:** case **Bibliography:** *Triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.*	7%
13	Able to resolve payroll cycle cases	Accuracy of applying theory related to payroll cycle cases	**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, Practice/Performance	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** case **Bibliography:** *Triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.*	7%
14	Able to resolve fixed asset cycle cases	The accuracy of applying theory related to the case of fixed asset cycles	**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, Portfolio Assessment	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** case **Bibliography:** *Triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.*	7%
15	Able to identify and analyze the implications of accounting and accounting information systems	1. Accuracy of explaining changes in accounting techniques in reporting information 2. Accuracy of analyzing 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, Practice/Performance	3 credits (1x(3x170')) Face to face (1x(3x50'): Explanation of material and discussion Independent Study (1x(3x60'): Understanding of material Structured Assignment (1x(3x60'): Individual and group assignments	Vlearning: SIDIA 3 x 50'	**Material:** identifying the implications of accounting and AIS **Reader:** *Hall, James, A. 2014. Accounting Information Systems 13th edition. Jakarta: Salemba Empat.*	7%

16	Final exams	Final exams	**Criteria:** Final exams **Form of Assessment** : Test	Final exams	Vlearning: SIDIA		15%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	10%
3.	Practice / Performance	10%
4.	Test	30%
		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** ability in the process and student learning outcomes are specific and measurable statements that identify the ability 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.