



**Universitas Negeri Surabaya
Faculty of Economics and Business Master
of Accounting Study Program**

**Document
Code**

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																	
Advanced Accounting Information Systems	6210103009	Compulsory Study Program Subjects	T=2	P=0	ECTS=4.48	2	July 17, 2024																																																	
AUTHORIZATION		SP Developer	Course Cluster Coordinator			Study Program Coordinator																																																		
		Dr. Eni Wuryani, SE., M.Si., CMA	Prof. Dr. Hariyati, SE, Ak, CA, M.Si			Dr. Ni Nyoman Alit Triani, S.E., M.Ak.																																																		
Learning model	Case Studies																																																							
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																							
	PLO-7	Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them																																																						
	PLO-10	Able to solve problems in the field of management accounting through research to solve managerial problems that have implications in the economic, social and behavioral fields																																																						
	PLO-14	Able to develop knowledge of financial accounting, management accounting and public accounting or professional practice through research, to produce innovative and tested work																																																						
	Program Objectives (PO)																																																							
	PO - 1	Students can analyze data information in systems, advanced accounting information for decision making																																																						
	PLO-PO Matrix																																																							
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>P.O</td> <td>PLO-7</td> <td>PLO-10</td> <td>PLO-14</td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>						P.O	PLO-7	PLO-10	PLO-14				PO-1																																									
	P.O	PLO-7	PLO-10	PLO-14																																																				
	PO-1																																																							
PO Matrix at the end of each learning stage (Sub-PO)																																																								
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> <tr> <td>PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>						P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																								
PO-1																																																								
Short Course Description	It is an accounting data collection system that explains company activities and converts this data into information, as well as providing information for users inside and outside the company.																																																							
References	Main :																																																							
	1. Bodnar., George H. And William S. Hopwood, Accounting Information Systems, New Jersey: Prentice Hall, Inc., Tenth Edition, 2010																																																							
	Supporters:																																																							
	1. Wilkinson, J.W. and M. J. Cerullo, Accounting Information Systems: Essential Concepts and Applications, New York, NY: John Wiley & Sons, Inc., Fourth edition, 2000.																																																							
Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA. Prof. Dr. Eni Wuryani, S.E., M.Si., CMA.																																																							
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	concepts and cases of Advanced Accounting Information Systems as providers of information for accountability and decision making	concepts and cases of Advanced Accounting Information Systems as providers of information for accountability and decision making	<p>Criteria: concepts and cases of Advanced Accounting Information Systems as providers of information for accountability and decision making</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		100 minutes presentation and discussion	<p>Material: Advanced information Accounting System as information provider .</p> <p>Library:</p>	3%
2	Components that make up an Accounting Information System	Papers and presentations	<p>Criteria: Student Activity</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		100 minutes presentation and discussion	<p>Material: Components that make up an accounting information system</p> <p>References:</p>	2%
3	Controls in Accounting Information Systems	Controls in Accounting Information Systems	<p>Criteria: Controls in Accounting Information Systems</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		100 minutes presentation and discussion	<p>Material: Control in Accounting Information Systems</p> <p>Literature:</p>	3%
4	Application of information technology in activity cycles	Papers and presentations	<p>Criteria: Student activity</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		100 minutes presentation and discussion	<p>Material: Application of information technology in library activity cycles :</p>	3%
5	Designing the development of an Accounting Information System	Designing the development of an Accounting Information System	<p>Criteria: Designing the development of an Accounting Information System</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		Presentation and discussion	<p>Material: Design for the development of an Accounting Information System</p> <p>Library:</p>	3%
6	Implementation of Accounting Information Systems in companies	Implementation of Accounting Information Systems in companies	<p>Criteria: Implementation of Accounting Information Systems in companies</p> <p>Form of Assessment : Participatory Activities</p>		Presentation and Discussion	<p>Material: Implementation of an Accounting Information System in a company</p> <p>References:</p>	3%
7	Implementation of Accounting Information Systems in companies	Implementation of Accounting Information Systems in companies	<p>Criteria: Implementation of Accounting Information Systems in companies</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		Presentation and Discussion	<p>Material: Implementation of an Accounting Information System in a company</p> <p>References:</p>	5%

8	UTS	UTS Answer Results	<p>Criteria: 20</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>		open book	<p>Material: UTS Bibliography: <i>Bodnar., George H. And William S. Hopwood, Accounting Information Systems, New Jersey: Prentice Hall, Inc., Tenth Edition, 2010</i></p>	20%
9	Can explain INFLUENCE OF HUMAN RESOURCES COMPETENCY AND THE USE OF INFORMATION TECHNOLOGY	Can explain INFLUENCE OF HUMAN RESOURCES COMPETENCY AND THE USE OF INFORMATION TECHNOLOGY	<p>Criteria: Accuracy of describing and explaining the material. Non-test form: Presentation of material and assignments</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		<p>Learning Method: Case-based learning Media: powerpoint, video and other online media Assignments: independent reading, making papers, presentations, uploading video presentations 2 x 50 minutes</p>	<p>Material: INFLUENCE OF HUMAN RESOURCES COMPETENCY AND THE USE OF INFORMATION TECHNOLOGY Bibliography: <i>Wilkinson, JW and MJ Cerullo, Accounting Information Systems: Essential Concepts and Applications, New York, NY: John Wiley & Sons, Inc., Fourth edition, 2000.</i></p>	3%
10	Can explain QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORT and REGIONAL ACCOUNTING SYSTEM	Can explain QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORT and REGIONAL ACCOUNTING SYSTEM	<p>Criteria: Accuracy of describing and explaining the material. Non-test form: Presentation of material and assignments</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		<p>Learning Method: Case-based learning Media: powerpoint, video and other online media Assignments: independent reading, making papers, presentations, uploading video presentations 3 x 50 minutes</p>	<p>Material: QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORT and REGIONAL ACCOUNTING SYSTEM Reference: <i>Wilkinson, JW and MJ Cerullo, Accounting Information Systems: Essential Concepts and Applications, New York, NY: John Wiley & Sons, Inc., Fourth edition, 2000.</i></p>	5%
11	Can explain the impact of Information Technology in the Accounting System	Can explain the impact of Information Technology in the Accounting System	<p>Criteria: Accuracy of describing and explaining the material. Non-test form: Presentation of material and assignments</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		<p>Learning Method: Case-based learning Media: powerpoint, video and other online media Assignments: independent reading, making papers, presentations, uploading video presentations 3 x 50 minutes</p>	<p>Material: Corporate governance, ownership and firm value in information systems References: <i>Wilkinson, JW and MJ Cerullo, Accounting Information Systems: Essential Concepts and Applications, New York, NY: John Wiley & Sons, Inc., Fourth edition, 2000.</i></p>	5%

12	Can explain the impact of Information Technology in Accounting Systems in all service, trade and manufacturing entities.	Can explain the impact of Information Technology in Accounting Systems in all service, trade and manufacturing entities through reviewing several articles	<p>Criteria: Accuracy of describing and explaining the material. Non-test form: Presentation of material and assignments</p> <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>		<p>Learning Method: Case-based learning Media: powerpoint, video and other online media Assignments: independent reading, making papers, presentations, uploading video presentations 3 x 50 minutes</p>	<p>Material: Corporate governance, ownership and firm value in information systems References: <i>Wilkinson, JW and MJ Cerullo, Accounting Information Systems: Essential Concepts and Applications, New York, NY: John Wiley & Sons, Inc., Fourth edition, 2000.</i></p>	3%
13	Can prepare proposals related to digital-based accounting information systems.	Can prepare proposals related to digital-based accounting information systems.	<p>Criteria: Can prepare proposals related to digital-based accounting information systems.</p> <p>Form of Assessment : Participatory Activities</p>	proposal related to digital-based accounting information systems (background of the proposal)		<p>Material: digital-based accounting information systems Bibliography: <i>Bodnar., George H. And William S. Hopwood, Accounting Information Systems, New Jersey: Prentice Hall, Inc., Tenth Edition, 2010</i></p>	3%
14	Can prepare proposals related to digital-based accounting information systems.	Can prepare proposals related to digital-based accounting information systems.	<p>Criteria: Accuracy of describing and explaining the material. Non-test form: Presentation of material and assignments</p> <p>Form of Assessment : Participatory Activities</p>	proposals related to digital-based accounting information systems (literature review of proposals)		<p>Material: digital-based accounting information systems Bibliography: <i>Bodnar., George H. And William S. Hopwood, Accounting Information Systems, New Jersey: Prentice Hall, Inc., Tenth Edition, 2010</i></p>	4%
15	Can prepare proposals related to digital-based accounting information systems.	Can prepare proposals related to digital-based accounting information systems.	<p>Criteria: Accuracy of describing and explaining the material. Non-test form: Presentation of material and assignments</p> <p>Form of Assessment : Participatory Activities</p>	proposals related to digital-based accounting information systems (proposal writing method)		<p>Material: digital-based accounting information systems Bibliography: <i>Bodnar., George H. And William S. Hopwood, Accounting Information Systems, New Jersey: Prentice Hall, Inc., Tenth Edition, 2010</i></p>	5%
16	Can prepare proposals related to digital-based accounting information systems.	Can prepare proposals related to digital-based accounting information systems.	<p>Criteria: Proposal presentation: Accuracy of describing and explaining the material. Non-test form: Presentation of material and assignments</p> <p>Form of Assessment : Project Results Assessment / Product Assessment, Test</p>	proposals related to digital-based accounting information systems		<p>Material: UAS Bibliography: <i>Wilkinson, JW and MJ Cerullo, Accounting Information Systems: Essential Concepts and Applications, New York, NY: John Wiley & Sons, Inc., Fourth edition, 2000.</i></p>	30%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
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1.	Participatory Activities	32.5%
2.	Project Results Assessment / Product Assessment	52.5%
3.	Test	15%
		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.