



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

Document Code

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date
Accounting Information Systems Study	8710302108	Compulsory Study Program Subjects	T=2 P=0 ECTS=4.48	3	May 16, 2023
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>		<b>Study Program Coordinator</b>
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**Learning model** Case Studies

**Program Learning Outcomes (PLO)** PLO study program that is charged to the course

**PLO-12** Faithful to God Almighty and able to uphold human values in carrying out duties based on religion, morals and ethics

**Program Objectives (PO)**

**PO - 1** Able to study and review research results in the field of accounting information systems in the form of scientific articles that have been published in national journals

**PO - 2** Able to study and review research results in the field of accounting information systems in the form of scientific articles that have been published in national journals

**PO - 3** Able to understand and examine research results in the field of accounting information systems in the form of scientific articles that have been published in international journals

**PO - 4** Able to prepare research proposals in the field of accounting information systems based on examination and analysis of the results of research on accounting information systems

**PO - 5** Able to carry out research in the field of accounting information systems

**PLO-PO Matrix**

P.O	PLO-12
PO-1	
PO-2	
PO-3	
PO-4	
PO-5	

**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																
PO-5																

**Short Course Description** Study and review of research results in the field of accounting information systems. Research in the field of accounting information systems refers to the fields of basic secondary education and higher education. Study sources can come from scientific articles that have been published in national and international journals or in national or international proceedings. Based on this study and research, it is hoped that it can provide references and references for developing research in the field of accounting information systems.

**References** **Main :**

1. Alles, M. 2018. Examining the role of the AIS research literature using the natural experiment of the 2018 JIS conference on cloud computing. International Journal of Accounting Information Systems (31): 58-74.
2. Bodnar, G. H. and W. S. Hopwood. 2009. Accounting Information Systems, 10th Edition. Prentice Hall.
3. Alles, M. G., A. Kogan and M. A. Vasarhelyi. 2008. Exploiting comparative advantage: A paradigm for value added research in accounting information systems. International Journal of Accounting Information Systems 9(4): 202-215.
4. Arnold, V. and S. G. Sutton, editors. 2002. Researching Accounting as an Information Systems Discipline. American Accounting Association.
5. Tarek Abdelhafid Elsharif. 2018. The Impact of Accountants Participation in Development for Computerized Accounting Information Systems on the Success of these Systems' Performance. Open Access Library Journal Vol.5 No.11, November 14, 2018. DOI: 10.4236/oalib.1104995.

**Supporters:**

1. Hariyati. 2019. Penetapan Sistem Akuntansi Koperasi Petani Gula Jawa Timur (Penelitian Dana UKT FE 2019)
2. Hariyati. 2021. Asosiasi Sistem Informasi Akuntansi Manajemen terhadap Kinerja Bisnis melalui Peran Intelektual Capital pada UKM di Jawa Timur (Penelitian Dasar FEB Unesa Dana PNPB 2021)
3. Hakim L. 2019. Keefektifan Penggunaan Modul Praktikum Myob Accounting untuk Perusahaan Manufaktur dalam Mata Kuliah Komputer Akuntansi (Penelitian Dana UKT FE 2019)
4. Jurnal-jurnal bidang sistem informasi akuntansi

Supporting lecturer		Prof. Dr. Hariyati, Ak., M.Si., CA. Dr. Agung Listiadi, S.Pd., 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 study and examine research results in the field of accounting information systems	Able to study and review scientific articles that have been published in national journals/proceedings	<p><b>Criteria:</b> non-test: review and examine scientific articles that have been published in national journals/proceedings</p> <p><b>Forms of Assessment :</b> Participatory Activities, Portfolio Assessment, Practice / Performance</p>	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	<p><b>Material:</b> reviewing and reviewing research results in the field of accounting information systems. <b>Reference:</b> Alles, M. 2018. <i>Examining the role of the AIS research literature using the natural experiment of the 2018 JIS conference on cloud computing. International Journal of Accounting Information Systems (31): 58-74.</i></p>	3%
2	Able to study and examine research results in the field of accounting information systems	Able to study and review scientific articles that have been published in national journals/proceedings	<p><b>Criteria:</b> non-test: review and examine scientific articles that have been published in national journals/proceedings</p> <p><b>Forms of Assessment :</b> Participatory Activities, Portfolio Assessment, Practice / Performance</p>	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	<p><b>Material:</b> reviewing and reviewing research results in the field of accounting information systems. <b>References:</b> Bodnar, GH and WS Hopwood. 2009. <i>Accounting Information Systems, 10th Edition. Prentice Hall.</i></p>	3%
3	Able to study and examine research results in the field of accounting information systems	Able to study and review scientific articles that have been published in national journals/proceedings	<p><b>Criteria:</b> non-test: review and examine scientific articles that have been published in national journals/proceedings</p> <p><b>Forms of Assessment :</b> Participatory Activities, Portfolio Assessment, Practice / Performance</p>	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	<p><b>Material:</b> reviewing and reviewing research results in the field of accounting information systems. <b>References:</b> Alles, MG, A. Kogan and MA Vasarhelyi. 2008. <i>Exploiting comparative advantage: A paradigm for value added research in accounting information systems. International Journal of Accounting Information Systems 9(4): 202-215.</i></p>	3%
4	Able to study and examine research results in the field of accounting information systems	Able to study and review scientific articles that have been published in national journals/proceedings	<p><b>Criteria:</b> non-test: review and examine scientific articles that have been published in national journals/proceedings</p> <p><b>Forms of Assessment :</b> Participatory Activities, Portfolio Assessment, Practice / Performance</p>	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	<p><b>Material:</b> reviewing and reviewing research results in the field of accounting information systems. <b>Reference:</b> Arnold, V. and SG Sutton, editors. 2002. <i>Researching Accounting as an Information Systems Discipline. American Accounting Association.</i></p>	3%
5	Able to study and examine research results in the field of accounting information systems	Able to study and review scientific articles that have been published in national journals/proceedings	<p><b>Criteria:</b> non-test: review and examine scientific articles that have been published in national journals/proceedings</p> <p><b>Forms of Assessment :</b> Participatory Activities, Portfolio Assessment, Practice / Performance</p>	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	<p><b>Material:</b> reviewing and analyzing research results in the field of accounting information systems. <b>Reader:</b> Tarek Abdelhafid Elsharif. 2018. <i>The Impact of Accountants Participation in Development for Computerized Accounting Information Systems on the Success of these Systems' Performance. Open Access Library Journal Vol.5 No.11, November 14, 2018. DOI: 10.4236/oalib.1104995.</i></p>	3%

6	Able to study and examine research results in the field of accounting information systems	Able to study and review scientific articles that have been published in national journals/proceedings	<b>Criteria:</b> non-test: review and examine scientific articles that have been published in national journals/proceedings  <b>Forms of Assessment :</b> Participatory Activities, Portfolio Assessment, Practice / Performance	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	<b>Material:</b> reviewing and examining the results of research in the field of accounting information systems <b>Library:</b> Hariyati. 2019. <i>Determination of the East Java Sugar Farmers Cooperative Accounting System (UKT FE Fund Research 2019)</i>	3%
7	Prepare a research proposal in the field of accounting information systems	Able to prepare research proposals in the field of accounting information systems	<b>Criteria:</b> non test: Preparing a Research Proposal in the field of accounting information systems  <b>Form of Assessment :</b> Practice / Performance	Lectures, presentations, discussions, assignments 2x50	Lectures, presentations, discussions, assignments 2x50	<b>Material:</b> Preparing a Research Proposal in the field of accounting information systems <b>Reference:</b> Hakim L. 2019. <i>Effectiveness of Using the Myob Accounting Practicum Module for Manufacturing Companies in the Computer Accounting Course (UKT FE Fund Research 2019)</i>	3%
8	UTS	UTS	<b>Criteria:</b> UTS  <b>Form of Assessment :</b> Test	UTS 2x50	UTS 2x50	<b>Material:</b> - <b>Library:</b>	20%
9	Conduct research in the field of accounting information systems	Able to conduct research in the field of accounting information systems	<b>Criteria:</b> non test: Conduct research in the field of accounting information systems  <b>Form of Assessment :</b> Practice / Performance	Assignments/Projects 2x50	Assignments/Projects 2x50	<b>Material:</b> Conducting research in the field of accounting information systems. <b>Library:</b> <i>Journals in the field of accounting information systems</i>	3%
10	Conduct research in the field of accounting information systems	Able to conduct research in the field of accounting information systems	<b>Criteria:</b> non test: Conduct research in the field of accounting information systems  <b>Form of Assessment :</b> Participatory Activities, Project Results Assessment / Product Assessment	Assignments/Projects 2x50	Assignments/Projects 2x50	<b>Material:</b> Conducting research in the field of accounting information systems <b>References:</b> Arnold, V. and SG Sutton, editors. 2002. <i>Researching Accounting as an Information Systems Discipline. American Accounting Association.</i>	7%
11	Conduct research in the field of accounting information systems	Able to conduct research in the field of accounting information systems	<b>Criteria:</b> non test: Conduct research in the field of accounting information systems  <b>Form of Assessment :</b> Participatory Activities, Practice/Performance	Assignments/Projects 2x50	Assignments/Projects 2x50	<b>Material:</b> Conducting research in the field of accounting information systems. <b>References:</b> Bodnar, GH and WS Hopwood. 2009. <i>Accounting Information Systems, 10th Edition. Prentice Hall.</i>	3%
12	Conduct research in the field of accounting information systems	Able to conduct research in the field of accounting information systems	<b>Criteria:</b> non test: Conduct research in the field of accounting information systems  <b>Form of Assessment :</b> Participatory Activities, Project Results Assessment / Product Assessment	Assignments/Projects 2x50	Assignments/Projects 2x50	<b>Material:</b> Conducting research in the field of accounting information systems. <b>Reference:</b> Alles, M. 2018. <i>Examining the role of the AIS research literature using the natural experiment of the 2018 JIS conference on cloud computing. International Journal of Accounting Information Systems (31): 58-74.</i>	7%
13	Presenting a research report on accounting information systems	Able to present research reports on accounting information systems	<b>Criteria:</b> non test: Presenting a research report on accounting information systems  <b>Form of Assessment :</b> Practice / Performance	Lectures, presentations, discussions and assignments/projects 2x50	Lectures, presentations, discussions and assignments/projects 2x50	<b>Material:</b> Presenting a research report on accounting information systems <b>Reader:</b> Hariyati. 2019. <i>Determination of the East Java Sugar Farmers Cooperative Accounting System (UKT FE Fund Research 2019)</i>	3%

14	Presenting a research report on accounting information systems	Able to present research reports on accounting information systems	<b>Criteria:</b> non test: Presenting a research report on accounting information systems  <b>Form of Assessment :</b> Practice / Performance	Lectures, presentations, discussions and assignments/projects 2x50	Lectures, presentations, discussions and assignments/projects 2x50	<b>Material:</b> Presenting a research report on accounting information systems. <b>Reference:</b> <i>Hakim L. 2019. Effectiveness of Using the Myob Accounting Practicum Module for Manufacturing Companies in the Computer Accounting Course (UKT FE Fund Research 2019)</i>	3%
15	Presenting a research report on accounting information systems	Able to present research reports on accounting information systems	<b>Criteria:</b> non test: Presenting a research report on accounting information systems  <b>Form of Assessment :</b> Practice / Performance	Lectures, presentations, discussions and assignments/projects 2x50	Lectures, presentations, discussions and assignments/projects 2x50	<b>Material:</b> Presenting a research report on accounting information systems <b>Reader:</b> <i>Tarek Abdelhafid Elsharif. 2018. The Impact of Accountants Participation in Development for Computerized Accounting Information Systems on the Success of these Systems' Performance. Open Access Library Journal Vol.5 No.11, November 14, 2018. DOI: 10.4236/oalib.1104995.</i>	3%
16	UAS	UAS	<b>Criteria:</b> UAS  <b>Form of Assessment :</b> Test	UAS 2x50	UAS 2x50	<b>Material:</b> - <b>Library:</b>	30%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	14.5%
2.	Project Results Assessment / Product Assessment	7%
3.	Portfolio Assessment	6%
4.	Practice / Performance	22.5%
5.	Test	50%
		100%

#### Notes

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.