



Universitas Negeri Surabaya
Faculty of Economics and Business
Digital Business Undergraduate Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date																																																																																																																																							
Accounting information system	6120903010		T=1 P=2 ECTS=4.77	2	July 17, 2024																																																																																																																																							
AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator																																																																																																																																									
	loggar Bhilawa	Renny Sari Dewi	Hujjatullah Fazlurrahman, S.E., MBA.																																																																																																																																									
Learning model	Project Based Learning																																																																																																																																											
Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																																																																																																																											
	Program Objectives (PO)																																																																																																																																											
	PO - 1	understand the working system of accounting information and its function in a business organization;																																																																																																																																										
	PO - 2	Understand the application of information technology in developing organizational information systems;																																																																																																																																										
	PO - 3	Understand the principles of internal control																																																																																																																																										
	PO - 4	Understand the various entities involved in compiling information in an organization which is applied to each accounting cycle																																																																																																																																										
	PO - 5	Understand the various general cycles of transactions																																																																																																																																										
	PO - 6	Using system design tools to describe an accounting information system																																																																																																																																										
	PLO-PO Matrix																																																																																																																																											
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	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </thead> <tbody> <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> <tr><td>PO-2</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> <tr><td>PO-3</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> <tr><td>PO-4</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> <tr><td>PO-5</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> <tr><td>PO-6</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> </tbody> </table>	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																	PO-6																				
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Short Course Description	The use of an accounting data processing system is an absolute must for digital business graduates. Harmonious coordination between human understanding, hardware, software and accounting approaches is needed. The method used in the lecture is to equate theoretical perceptions of accounting and then continue with the practical implementation of the use of accounting information systems to support the management decision making process of an organization.																																																																																																																																											
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		1. Dull, Richard B. , Ulric J. Gelinas, JR. ,Patrick R. Wheeler. 2018. Accounting Information Systems. Edisi 11. United States of America. 2. triani Ni Nyoman Alit, Yanthi, Merlyana Dwindi, Putra Ricky Eka. 2017. Praktikum Sistem Informasi Akuntansi. 2017. Jakarta: Salemba Empat.																																																																																																																																										
	Supporters:																																																																																																																																											

Supporting lecturer		Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Ika Diyah Candra Arifah, S.E., M.Com. Riska Dhenabayu, S.Kom., M.M. Loggar Bhilawa, S.E., M.Si., Ak. Renny Sari Dewi, S. Kom., M. Kom., MCE., MOS. Achmad Kautsar, S.E., M.M.					
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	Perform key information flows in the business environment between external audit, internal audit and IT audit	<ol style="list-style-type: none"> 1.- Identify the flow of information in the business environment 2.- Explain the functions of management and accounting 3.- Develop REA models and ERP systems 4.- Connecting Accountants as users, designers and auditors 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Descriptive rubric Accuracy of describing and explaining the material. Non-test form: 3 X 50 Assignment Sheet</p>		<p>Material: main information flows in the business environment between external audit, internal audit, and IT audit. References: <i>Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p>	5%
2	Explain Transaction Processing	<ol style="list-style-type: none"> 1.- Identify the basic concepts of transaction, expenditure, income and conversion cycles 2.- Explain the purpose of each type of accounting record used in the transaction cycle 3.- Draw data flow diagrams and entity relationship diagrams 4.- Distinguish between batch and real-time systems 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Descriptive rubric Accuracy of describing and explaining the material. Non-test form: 3 X 50 Assignment Sheet</p>		<p>Material: transaction process References: <i>Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p>	5%
3	Explain the relationship between ethics, fraud and control	<ol style="list-style-type: none"> 1.- Explain how the company handles issues regarding ethics 2.- Identify factors that shape fraud 3.- Analyze losses due to fraud based on position in the company 4.- Explain the concepts and procedures of internal control 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Descriptive rubric Accuracy of describing and explaining the material. Non-test form: 3 X 50 Assignment Sheet</p>		<p>Material: the relationship between ethics, fraud and control. References: <i>Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p>	5%
4	Designing the revenue cycle	<ol style="list-style-type: none"> 1.- Explain the logical function of the revenue cycle 2.- Describe the sales system manual procedures 3.- Describe the back order process 4.- Identify control activities specifically used in the revenue cycle 5.- Compile the advantages of the automation system 6.- Describes transaction processing procedures 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Descriptive rubric Accuracy of describing and explaining the material. Non-test form: 3 X 50 Assignment Sheet</p>		<p>Material: revenue cycle References: <i>Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p>	5%

5	Designing the expenditure cycle part I: Purchase and Cash Disbursement Procedures`	<ol style="list-style-type: none"> 1.- Explain purchasing activities and cash disbursements 2.- Describe the batch cash disbursement system 3.- Identify key internal controls in the cash disbursement cycle that comply with COSO (The Committee of Sponsoring Organizations) 4.- Develop real-time purchasing/expenditure system re-engineering and its implementation 5.- Explain the main differences between manual and automation activities in a batch system 	<p>Criteria: Criteria: Task assessment rubric Accuracy of describing and explaining the material. Non-test form: Assignment Sheet</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Descriptive rubric Accuracy of describing and explaining the material. Non-test form: 3 X 50 Assignment Sheet</p>	<p>Material: Cash Purchase and Disbursement Procedures References: <i>Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p> <p>Material: Cash Purchase and Disbursement Procedures References: <i>Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p>	5%
6	Designing the expenditure cycle part II: Payroll and Fixed Asset Processing Procedures	<ol style="list-style-type: none"> 1.- Explains the payroll process from DFD to flow charts detailing manual system procedures 2.- Explains the Batch payroll process, control implications to re-engineering the payroll system 3.- Develop a general logic process for the fixed asset system, which involves acquisition, asset maintenance and asset write-off 	<p>Criteria: Criteria: Task assessment rubric Accuracy of describing and explaining the material. Non-test form: Assignment Sheet</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Descriptive rubric Accuracy of describing and explaining the material. Non-test form: 3 X 50 Assignment Sheet</p>	<p>Material: Payroll and Fixed Asset Processing Procedures References: <i>Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p>	5%
7	Designing the conversion cycle	<ol style="list-style-type: none"> 1.- Explain the Batch production process system, and the EOQ model 2.- Explain the cost accounting subsystem in the conversion cycle that occurs in the production process 3.- Explain the basic reasons quality is so important to world-class manufacturers. 4.- Identify six groups of internal control activities 5.- Explain the essence of a well-functioning production environment 6.- Using CIM, CNC, CAM, CAD, MRP II, ERP, EDI. 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Descriptive rubric Accuracy of describing and explaining the material. Non-test form: 3 X 50 Assignment Sheet</p>	<p>Material: conversion cycle References: <i>Dull, Richard B., Ulric J. Gelinas, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p>	5%
8	Midterm Exam (UTS)		<p>Form of Assessment : Practice/Performance, Test</p>	3 X 50		10%

9	Discussion of the lecture system case	Application of theory to the case of the lecture system	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Accuracy of describing, explaining and resolving the case. Non-test form: Case 3 X 50</p>		<p>Material: lecture system case Bibliography: <i>triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.</i></p>	5%
10	Discussion of revenue cycle and cash collection cases	Application of theory to existing cases in the business world of revenue cycles and cash collections	<p>Criteria: Criteria: Task assessment rubric Accuracy of describing and explaining the material. Non-test form: case study</p>	<p>Criteria: Accuracy of describing, explaining and resolving the case. Non-test form: Case 3 X 50</p>		<p>Material: revenue cycle and cash collections References: <i>Dull, Richard B., Ulric J. Gelinis, JR. , Patrick R. Wheeler. 2018. Accounting Information Systems. Edition 11. United States of America.</i></p>	5%
11	Discussion of sales cycle cases	Application of theory to existing cases in the sales cycle business world.	<p>Criteria: Criteria: Task assessment rubric Accuracy of describing and explaining the material. Non-test form: case study</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Accuracy of describing, explaining and resolving the case. Non-test form: Case 3 X 50</p>		<p>Material: theory on existing cases in the sales cycle business world. Bibliography: <i>triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.</i></p>	5%
12	Discussion of the case of the purchasing cycle and cash disbursements	Application of theory to existing cases in the business world of purchasing cycles and cash disbursements	<p>Criteria: Criteria: Task assessment rubric Accuracy of describing and explaining the material. Non-test form: case study</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Accuracy of describing, explaining and resolving the case. Non-test form: Case 3 X 50</p>		<p>Material: case of purchasing cycle and cash disbursements References: <i>triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.</i></p>	5%
13	Discussion of the payroll cycle case	Analyze theories related to the Payroll cycle case	<p>Criteria: Criteria: Task assessment rubric Accuracy of describing and explaining the material. Non-test form: case study</p> <p>Form of Assessment : Participatory Activities</p>	<p>Criteria: Accuracy of describing, explaining and resolving the case. Non-test form: Case 3 X 50</p>		<p>Material: theory related to the Payroll cycle case Literature: <i>triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. Accounting Information Systems Practicum. 2017. Jakarta: Salemba Empat.</i></p>	5%

14	Discussion of the fixed asset cycle case	Analyze theories related to the case of the Fixed Asset cycle	Criteria: Criteria: Task assessment rubric Accuracy of describing and explaining the material. Non-test form: case study Form of Assessment : Participatory Activities	Criteria: Accuracy of describing, explaining and resolving the case. Non-test form: Case 3 X 50		Material: fixed asset cycle case References: triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. <i>Accounting Information Systems Practicum</i> . Jakarta: Salemba Empat.	5%
15	Discussion of the conversion cycle case	Analyze theories related to the case of the Conversion cycle	Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting Form of Assessment : Participatory Activities, Tests	Criteria: Accuracy of describing, explaining and resolving the case. Non-test form: Case 3 X 50		Material: conversion cycle case References: triani Ni Nyoman Alit, Yanthi, Merlyana Dwinda, Putra Ricky Eka. 2017. <i>Accounting Information Systems Practicum</i> . Jakarta: Salemba Empat.	5%
16	Final Semester Examination (UAS)		Form of Assessment : Test	3 X 50			20%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	62.5%
2.	Practice / Performance	5%
3.	Test	27.5%
		95%

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** 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.
- 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.