

**1.Course Identity**

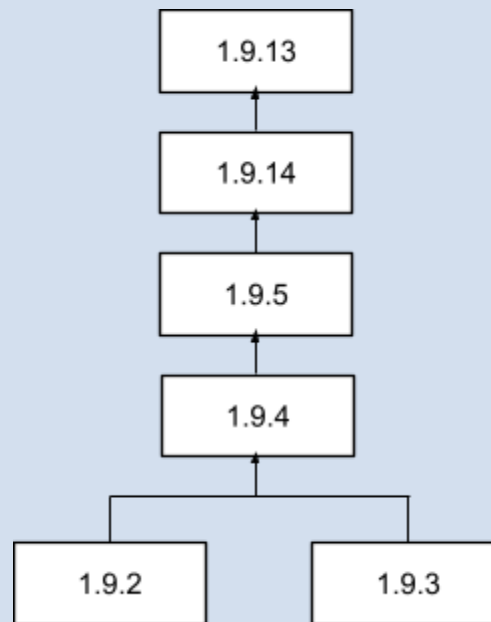
|                                       |                                 |                      |                                   |
|---------------------------------------|---------------------------------|----------------------|-----------------------------------|
| <b>Course Name/Block</b>              | Accounting Information System 1 |                      |                                   |
| <b>Faculty</b>                        | Business and Economics          | <b>Study Program</b> | Accounting                        |
| <b>Code</b>                           | 31203121                        | <b>Credit Points</b> | 3                                 |
| <b>Group</b>                          | Compulsory Subjects             | <b>Intake</b>        | Compulsory                        |
| <b>Semester</b>                       | 2                               | <b>Availability</b>  | Even Semesters                    |
| <b>Methods</b>                        | In Class                        | <b>Media</b>         | Blended                           |
| <b>Subject Group/Block</b>            | Information System              | <b>Prerequisite</b>  | System and Information Technology |
| <b>Lecture/Instructor Coordinator</b> |                                 |                      |                                   |

**2. COURSE LEARNING OUTCOME (CLO)**

| <b>GLO Code</b> | <b>GLO Formulation</b>   | <b>CLO Code</b> | <b>CLO Formulation</b>   | <b>Indicators</b>   | <b>Assessment/Evaluation</b>   | <b>Weight</b>  |
|-----------------|--|-----------------|--|---|--|----------------|
| 1.9             | Students are able to understand in depth theoretical concepts, techniques, principles, and procedural knowledge of the use of information technology | 1.9.2           | Students are able to explain the business processes in organization / company and apply them in the transaction processing cycle                   | Students are able to explain the business processes in organization / company and apply them in the transaction processing cycle  | Test Based (Mid Term Exam)   | 15%            |
|                 |  | 1.9.3           | Students are able to apply techniques and ways of documenting systems design   | Students are able to apply techniques and ways of documenting system designs using Data Flow Diagram (DFD) dan Flowchart  | Test Based (Mid Term Exam)<br><br>Authentic/ Performance Based (Individual Assignment) | 15%<br><br>20% |
|                 |  | 1.9.4           | Students are able to explain the business activities and information processing related to operations in revenue, expenses, production and payroll | Students are able to explain the business activities and information processing related to operations in revenue, expenses, production and payroll in manufacturing, retail and service industry. | Test Based (Final Exam);<br><br>Authentic/ Performance Based (Group Project)           | 10%<br><br>20% |
|                 |  | 1.9.5           | Students are able to describe the use of Enterprise Resource Planning (ERP) systems to process transactions and provide information                | Students are able to describe the use of Enterprise Resource Planning (ERP) systems to process transactions and provide information   | Test Based (Final Exam);   | 10%            |
|                 |  | 1.9.13          | Students are able to explain the business process of an organization / company and   | Students are able to explain the business process of an   | Test Based (Final Exam);   | 5%             |

|  |  |        |  |  |                          |    |
|--|--|--------|--|--|--------------------------|----|
|  |  |        | apply it in the data processing cycle, information and knowledge                               | organization / company through the implementation of the transaction cycle in processing data, information and knowledge to support decision making and increase the competitive advantage of the organization / company |                          |    |
|  |  | 1.9.14 | Students are able to explain the alignment of information technology to business effectiveness | Students are able to explain the alignment of information technology to business effectiveness in accordance with the business process integration approach using ERP systems  | Test Based (Final Exam); | 5% |

### 3. Map of Learning Achievement Activities



### 4. Learning Experience and References

#### Learning Experience

Students gain learning experience through assignments as follows:

- 1) Following discussions through face-to-face activities and group discussions of the business case examples to understand the concept of accounting information systems, the application of the transaction cycle, and the use of information technology in the company

|                   |   |
|-------------------|---|
|                   | <p>2) Carry out individual and / or group assignment to describe a business process with documentation techniques (DFD and flowchart)</p> <p>3) Using application software (for example: Microsoft Visio, etc.) to help create DFD and / or flowcharts documentation</p> <p>4) Prepare a group analysis report on the implementation of transaction processing cycles in a company</p>  |
| <b>References</b> | <p>[1] Romney, MB &amp; Steinbart, PJ (2015) Accounting information systems (13th Edition), Pearson Education, Inc., New Jersey. <b>(RS)</b></p> <p>[2] Hall, JA (2016), Accounting information systems (9th edition), Cengage Learning, USA. <b>(JH)</b></p> <p>[3] Considine, B et al. 2010, Accounting information systems: Understanding business processes (3rd edition), John Wiley &amp; Sons, Australia. <b>(CN)</b></p> <p>[4] Leon, A 2008, ERP Demystified (2nd edition), Tata McGraw Hill Education Private Limited, New Delhi. <b>(LN)</b></p> <p>[5] Rainer, Jr, RK, Prince, B &amp; Cegielski, C (2015), Introduction to information systems (5th Ed.), John Wiley &amp; Sons, Singapore. <b>(RPC)</b></p> |

### 5.Details of Learning Activities

| Meetings | CLO/Sub-CLO | Main/Sub-Topics  | Learning Method/Model   | Implementation                       | References     |
|----------|-------------|--|---|--------------------------------------|----------------|
| <b>1</b> | 1.9.2       | Basic Concept and Scope of Accounting Information System (AIS) | <p><u>Face to Face (FF):</u></p> <ul style="list-style-type: none"> <li>The lecture explains the course materials, learning objectives and targets to be achieved, reading material and lecture provisions</li> <li>Forming groups to do scheduled group assignments</li> </ul> <p><u>Structured Assignments (SA):</u><br/>Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><u>Independent Activities (IA):</u><br/>Students are given individual homework regarding the scheduled lecture materials</p> <p><u>Online Learning (OL):</u><br/>Upload the review of scheduled lecture materials to Google Classroom</p> | <p>120 minutes</p> <p>30 minutes</p> | RS (Chapter 1) |
| <b>2</b> | 1.9.2       | Business Processes and Transaction Processing Cycles           | <p>FF :</p> <p>The lecturer explained the business process and transaction processing cycle through lecture and class discussion methods</p> <p>SA :</p> <p>The lecturer gives an explanation of the step of company analysis for group assignment (Submitted at the 12th Meeting)</p> <p>SA :</p> <p>Students form groups of 4-5 people for doing corporate analysis project. Each group then</p>  | <p>100 minutes</p> <p>20 minutes</p> | RS (Chapter 2) |

|   |                |  |   |                                     |                |
|---|----------------|--|---|-------------------------------------|----------------|
|   |                |  | discusses and analyzed the company and submitted to the lecturer  | 30 minutes                          |                |
| 3 | 1.9.3          | Documentation Technique I – Data Flow Diagram (DFD)                                      | <p>FF :</p> <p>The lecturer explained Data Flow Diagram (DFD) documentation techniques through lecture and class discussion method</p> <p>IA :</p> <p>The lecturer gives students exercise to prepare DFD for students and discuss the results in the class</p>   | <p>75 minutes</p> <p>75 minutes</p> | RS (Chapter 3) |
| 4 | 1.9.3          | Documentation Technique Practices using Application Software I - Data Flow Diagram (DFD) | <p>FF :</p> <p>The lecturer explained using DFD with Microsoft Visio application software</p> <p>IA :</p> <p>Students work on the DFD documentation exercise case provided by the lecturer. Mentoring activities and discussions carried out by lecturers / tutors / teaching assistants</p>  | <p>60 minutes</p> <p>90 minutes</p> | RS (Chapter 3) |
| 5 | 1.9.3          | Dokumentation Technique II – Flowchart   | <p>FF :</p> <p>The lecturer explained the flowchart technique documentation through lecture and class discussion method</p> <p>IA :</p> <p>Students work on the DFD documentation exercise case provided by the lecturer. Mentoring activities and discussions carried out by lecturers / tutors / teaching assistants</p>  | <p>90 minutes</p> <p>60 minutes</p> | RS (Chapter 3) |
| 6 | 1.9.3          | Documentation Technique Practices using Application Software II – Flowchart              | <p>FF :</p> <p>The lecturer explained documentation techniques using flowcharts using Microsoft Visio</p> <p>IA :</p> <p>Students work on flowchart documentation exercise case provided by the lecturer. Mentoring activities and discussions carried out by lecturers / tutors / teaching assistants</p> <p>OL:</p> <p>Lecturers provide individual assignments through e-learning facilities</p> | <p>60 minutes</p> <p>90 minutes</p> | RS (Chapter 3) |
| 7 | 1.9.2<br>1.9.3 | Course Material Review and Mid Term Exam Preparation                                     | <p>FF :</p> <p>The lecturer reviews the subject given from 1<sup>st</sup> to 6<sup>th</sup> Meeting for mid term exam preparation</p> <p>SA :</p> <p>Students carry out independent learning activities with groups for midterm exam preparation accompanied by lecturers (and tutors / teaching assistants)</p>  | <p>60 minutes</p> <p>90 minutes</p> |                |

|    |                         |  |  |             |  |
|----|-------------------------|--|--|-------------|--|
| 8  | 1.9.2<br>1.9.3<br>1.9.4 | Revenue and Expenditure Cycles                                 | FF :   | 75 minutes  | JH (Chapter 4 s/d 6)<br>RS (Chapter 12 s/d 13) |
|    |                         |  | The lecturer explained the revenue and expenditure cycle through lecture and class discussion methods  |             |  |
| 9  | 1.9.2<br>1.9.3<br>1.9.4 | Production and Payroll Cycles                                  | SA :   | 75 minutes  | JH (Chapter 7)<br>RS (Chapter 14 s/d 15)       |
|    |                         |  | Students carry out group work to analyze the application of the revenue cycle and the expenditure cycle to the company they have chosen as the object of analysis. The lecturer accompanies and monitors the group work process. |             |  |
| 10 | 1.9.2<br>1.9.3<br>1.9.4 | Reporting and General Ledger Cycles                            | FF :   | 75 minutes  | JH (Chapter 8)<br>RS (Chapter 16)              |
|    |                         |  | The lecturer explained the reporting and general ledger cycles through lecture and class discussion methods  |             |  |
| 11 | 1.9.5                   | Business Process Integration and Basic Concepts of ERP Systems | SA :   | 75 minutes  | JH (Chapter 8)<br>RS (Chapter 16)              |
|    |                         |  | Students carry out group work to analyze the implementation of the production and payroll cycles that they have chosen for analysis. The lecturer accompanies and monitors the group work process.                               |             |  |
| 12 | 1.9.5<br>1.9.13         | ERP System Implementation in Transaction Processing Cycle      | FF:  | 150 minutes | LN (Chapter 1)<br>CN (Chapter 2)               |
|    |                         |  | The lecturer explained the integration of business processes and the basic concepts of ERP systems through lecture and class discussion methods  |             |  |
| 13 | 1.9.13<br>1.9.14        | Information Technology and Business Processes Alignment        | OL:  | 150 minutes | JH (Chapter 8)<br>RS (Chapter 16)              |
|    |                         |  | Students learn more through additional learning materials that can be downloaded through e-learning facilities   |             |  |
| 13 | 1.9.13<br>1.9.14        | Information Technology and Business Processes Alignment        | FF:  | 100 minutes | RPC (Chapter 2)                                |
|    |                         |  | The lecturer explained about the benefits and challenges in aligning IT and business processes to enhance the company's  |             |  |



|    |  |                                    |  |                              |  |
|----|--|------------------------------------|--|------------------------------|--|
|    |  |                                    | competitive advantage through lecture and class discussion methods<br>SA:<br>Lecturers carry out class discussions to facilitate students to share experiences and summarize the results of the transaction processing cycle analysis process that has been done                             | 50 minutes                   |  |
| 14 | 1.9.2<br>1.9.3<br>1.9.4<br>1.9.5<br>1.9.13<br>1.9.14 | Wrap up and Final Exam Preparation | FF :<br>The lecturer reviews the subject given from 8 <sup>st</sup> to 13 <sup>th</sup> Meeting for final exam preparation<br>SA :<br>Students carry out independent learning activities with groups for final exam preparations accompanied by lecturers (and tutors / teaching assistants) | 60 minutes<br><br>90 minutes |  |

### 6. Assessment System and Evaluation

#### Assessment System

The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:

| Total          | Mark | Total         | Mark |
|----------------|------|---------------|------|
| 80,00 - 100,00 | A    | 62,50 - 64,99 | C+   |
| 77,50 - 79,99  | A-   | 60,00 - 62,49 | C    |
| 75,00 - 77,49  | A/B  | 55,00 - 59,99 | C-   |
| 72,50 - 74,99  | B+   | 50,00 - 54,99 | C/D  |
| 70,00 - 72,49  | B    | 45,00 - 49,99 | D+   |
| 67,50 - 69,99  | B-   | 40,00 - 44,99 | D    |
| 65,00 - 67,49  | B/C  | < 40,00       | E    |

Date:

Validated by the Head of Study Program

Date:

Checked by Subject Group Coordinator

Date:

Prepared by Instructor/Instructor Coordinator

Dr. Mahmudi, S.E., M.Si., Ak, CMA