



UNIVERSITAS PENDIDIKAN NASIONAL (UNDIKNAS UNIVERSITY)
FACULTY OF BUSINESS AND ECONOMICS

Jl. Bedugul No. 39 Sidakarya Denpasar, Telp (0361) 723868 Fax. (0361) 723077 Kode Pos (3261) 225

SYLLABUS

ACCOUNTING INFORMATION SYSTEM AND INTERNAL CONTROL

COURSE CODE: 1812420

ECTS: 5

SEMESTER AND YEAR OFFERED: SEMESTER 3/ YEAR 2

LECTURER: GUSI PUTU LESTARA PERMANA,S.E.,M.ACC.,AK.

1. DESCRIPTION

This unit introduce students to theory, concepts and practices related to built a proper accounting information system and understanding how to implement internal control.

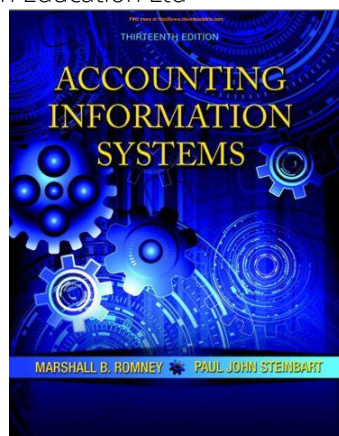
2. EXPECTED LEARNING OUTCOMES

On successful completion of this unit, students should be able to: (1) develop a accounting information system manually or computerize, (2) formulate flowchart and data flow diagram, (3) understanding internal control process in organization, (4) Understanding about cycle that is in the company.

3. REFERENCES

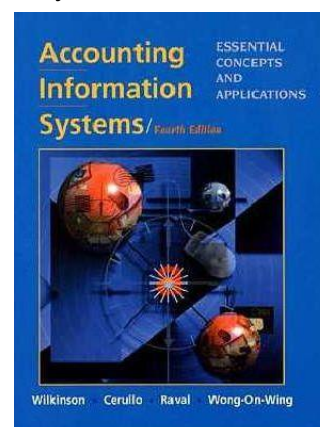
Compulsory:

Romney ,Marshall B., Paul John Steinbart.
2015.Accounting Information System.
Thirteen Edition. United States of America:
Pearson Education Ltd



Recommended/Additional Reading

Joseph W. Wilkinson, Michael J. Cerullo,
Accounting Information System, Essential
Concepts and Applications, Fourth Edition,
John Wiley & Sons Inc. U S A.



Vision:

Becoming a superior study program in 2020 as a center for human resource development in the field of accounting that is professional, global-minded, and has entrepreneurial spirit based on the concept of Tri Hita Karana.

4. METHOD OF ASSESSMENT

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
Total		100%

5. UNIT GUIDE AND STUDY PLANNER

Meeting	Module Topic
1	Accounting Information Systems: An Overview
2	Systems Documentation Techniques
3	Computer Fraud And Abuse Techniques
4	Control And Accounting Information Systems
5	Controls For Information Security
6	Confidentiality And Privacy Controls
7	Processing Integrity And Availability Controls
8	Mid-term Test
9	Auditing Computer-Based Information Systems
10	The Revenue Cycle: Sales To Cash Collections
11	The Expenditure Cycle: Purchasing To Cash
12	The Production Cycle
13	The Human Resources Management
14	General Ledger And Reporting System
15	Ntroduction To Systems Development And Systems Analysis
16	Final Test

6. WORKLOAD

ACCOUNTING INFORMATION SYSTEM AND INTERNAL CONTROL

16 weeks

		Weeks per semester																TOTAL hrs	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
INDEPENDENT WORK	Homework, assignments		2	2	2	2	2	2			2	2	2	2	2	2		24	
	Workshops			4				4										8	
	Exam preparation							9								10		19	
	Company visits, excursions																	0	
	Preparation for presentations and papers			2		2		2			2		2		2			12	
	Preparation for class		2	2	2	2	2	2			2	2	2	2	2	2	2	24	
	Follow-up for class		1	1	1	1	1	1			1	1	1	1	1	1	1	12	
	Final essay paper																10	10	
	Course evaluation																2	2	
	Workshops and Excursion Paper				2			2										4	
																		115	
HRS OF EXAMS																		2	4
MANDATORY CLASS ATTENDANCE	Class Weekly hrs ~2	2	2	2	2	2	2	2			2	2	2	2	2	2	26		
		TOTAL WORKLOAD PER COURSE (HOURS)																145	
		TOTAL ECTS																5	

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