



SYLLABUS
MASTER OF ACCOUNTING FEB UGM
ACCOUNTING AND BUSINESS INFORMATION SYSTEMS

Lecturers

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Course Description

The Accounting and Business Information Systems (ABIS) course discusses the characteristics of system components and the control of information systems implemented in both profit-oriented and non-profit entities. The adoption of Information and Communication Technology (ICT) in various business processes affects the characteristics of ABIS. Managing ICT in ABIS requires appropriate internal management and control to ensure accountability and that ICT supports the entity in becoming more effective, efficient, and agile within its industry. High-quality ABIS encourages companies not only to survive but also to excel in competition and grow.

Course Objectives

- Provide an understanding of ABIS concepts and their implementation for operations, decision-making, and management reporting.
- Provide knowledge of ABIS components.
- Offer insight into database management and analysis.
- Equip students with an understanding of internal control in ABIS.
- Illustrate ICT applications in business cycles.
- Provide knowledge of ABIS design, development, and auditing.

Learning Methods

The lecturers are committed to helping students understand the material, and students are expected to prepare by reading the assigned materials before each class. The course emphasizes active student participation using a Student-Centered Learning (SCL) model. In each class, the lecturer will give a broad overview of the scheduled material, and students will form groups to present topics. Students are expected to actively engage in class discussions, and the lecturer will facilitate the discussions, offering reviews and insights after the discussion.

Student Responsibilities

- Students must attend sessions.
- Ensure internet connection availability if classes are held online.
- Actively participate in class discussions.
- Submit assignments on time via UGM's e-Learning platform, eLOK

Academic Integrity

Academic integrity is the foundation of trust between students, lecturers, and the academic community. Plagiarism or academic dishonesty, such as copying exam answers, sharing answers, using notes during closed-book exams, or claiming others' work as your own, will result in a failing grade (E) for the course.

Grading

Assessment Component	
Grade component	Weight
1. Individual assignment	15%
2. Class participation	10%
3. Presentation & discussion	20%
4. Case study report	15%
5. Mid term exam	20%
6. Final exam	20%
Total	100%

Grade Conversion	
Score	Grade
90 - 100	A
85 - 89,9	A-
80 - 84,9	A/B
75 - 79,9	B+
70 - 74,9	B
60 - 69,9	B-
50 - 50,9	C
30 - 40,9	D
0 - 29,9	E

References

- Romney, Steinbart, Summers, and Wood. 2021. Accounting Information Systems, 15th Ed. Pearson Education Limited.
- Various teaching materials from textbooks, journals, magazines, the internet, etc.

Topics

Session	Topic	Reference	Individual Assignment	Group Assignment
1	Syllabus and Introduction to IS			
2	ABIS and Business Environment	ch.1 dan Article	RMK 01 dan CR Article 1	
3	Transaction Processing dan ERP Systems	ch.2 dan Article	RMK 02 dan CR Article 2	Presentation 1
4	Data Management and Documentation	ch.3 & 4 dan Article	RMK 03	Presentation 2
5	Data Analytics	Ch.5-7 dan Article	RMK 04	Presentation 3

6	Fraud dan Computer Fraud	Ch.8-9 dan Article	RMK 05	Presentation 4
7	ABIS Security and Internal Control	ch.10-11 dan Article	RMK 06	Presentation 5
Mid term exam				
8	Information Systems Control	ch.12-13 dan Article/ Case	RMK 07	Presentation 6
9	Revenue Cycle	ch.14 dan Article/ Case	RMK 08	Presentation 7
10	Purchasing Cycle	ch.15 dan Article/ Case	RMK 09	Presentation 8
11	HRM Cycle/Payroll	ch.16-17 dan Article/ Case	RMK 10	Presentation 9
12	Financial Reporting Cycle	ch.18 dan Article/ Case	RMK 11	Presentation 10
13	ABIS Development and Analysis	ch.22 -24 dan Article/ Case	RMK 12	Presentation 11
14	ABIS Case Study Evaluation			
Final exam				

RMK = Chapter summary