

**SEMESTER LEARNING PROGRAM AND  
ACTIVITY PLAN**  
***RENCANA PROGRAM DAN KEGIATAN  
PEMBELAJARAN SEMESTER (RPKPS)***



AKU6404

**E-Business**

Masters of Accounting Program

UNIVERSITAS GADJAH MADA

Faculty of Economics and Business

2022



**Universitas Gadjah Mada**  
**Faculty of Economic and Business**  
**Undergraduate Accounting Program**

**SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN**

COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COURSE STATUS	PRE-REQUISITE			
AKU6406	E-business	3	-	Compulsory	Information Technology Systems			
GRADUATE COMPETENCY GOALS (CG) ADDRESSED BY THE COURSE	Graduates of the <b>Master of Accounting program</b> at FEB UGM shall:							
	Competency Goals		Learning Objectives		High	Med	Low	Performance Measurement
	1	Students demonstrate the ability to communicate effectively	1.1	Demonstrate the ability to write highly organized reports		√		Weekly Review & Final Paper
			1.2	Demonstrate the ability to follow standard writing style		√		Weekly Review & Final Paper
			1.3	Demonstrate the ability to write with consistent flow of thought		√		Weekly Review & Final Paper
			1.4	Demonstrate the ability to use visual aids professionally	√			Presentation
			1.5	Demonstrate the ability to present in an organized manner	√			Presentation
			1.6	Demonstrate the ability to answer questions	√			Discussion
	2	Students demonstrate the ability to work in teams	2.1	Demonstrate a leadership role in managing the team	√			Presentation
			2.2	Deliver strong efforts and contribute ideas for task completion	√			Presentation Discussion
			2.3	Demonstrate the ability to appreciate opinions from different perspectives	√			Discussion
	3	Students are able to exercise professional ethics	3.1	Demonstrate the ability to identify ethical issues in the accounting profession			√	Discussion
			3.2	Demonstrate the ability to apply the appropriate judgment in making ethical decisions		√		Discussion
	4		4.1	Demonstrate the mastery of accounting information systems concepts and theories	√			Exam

	Students demonstrate the ability to master accounting knowledge	4.2	Demonstrate comprehensive knowledge of accounting information systems		√		Discussion	
		4.4	Demonstrate the ability to identify accounting information systems problems		√		Discussion	
		4.5	Demonstrate the ability to identify use relevant accounting information in making decision			√	Discussion	
	5	Students demonstrate the ability to deal with international exposure	5.1	Demonstrate the ability to write thesis in international topics			√	Final Paper
			5.2	Demonstrate participation in the international environment			√	Final Paper
COURSE OBJECTIVE	Upon finishing the course, we expect students to be able to:							
	CO 1	Understand and at the same time practice the managerial orientation of the existence of e-commerce, integrated systems, global perspectives, interdisciplinary approaches in e-commerce, and the possibility of failure of e-commerce						
	CO 2	Understand and at the same time practice the real-world orientation of the existence and impact of e-commerce						
	CO 3	Practice skills and abilities to base on solid theoretical concepts and research cues when conducting research and theses						
	CO 4	Increase understanding and expertise related to contemporary e-commerce issues.						
	CO5	Figure out embryonic ideas for research and thesis preparation in e-business and information systems						
COURSE MAPPING		CO 1	CO 2	CO 3	CO 4	CO5		
	CG 1			√	√	√		
	CG 2	√	√					
	CG 3	√	√	√	√	√		
	CG 4	√	√					
	CG 5			√	√	√		
COURSE DESCRIPTION	E-Business courses cover various aspects of electronic commerce/e-business, ranging from concepts, related theories, business models, types of internet-based services, implementation and to the legal and ethical aspects of e-business. This course discusses the movement of business in the era of internet-based society. In such a society, all transactions between nodes are carried out via the internet. Not only sales and purchase transactions are carried out via the internet, but communication, collaboration, and information search transactions are carried out electronically. Likewise, this course discusses the impact of e-commerce which has affected business processes, professions and human behavior. The influence process can be explained because e-commerce or e-business has three main parts, namely technology, trade and people. Another aspect that is discussed in this course is the change in the social structure of society, both individually and in industry, which has changed sharply. This change can also be referred to as a process that leads to global or global business. However, in the process there can be bad or negative impacts, e-commerce-based business processes need to add more pressure to aspects related to green IT and green e-commerce, especially to maintain sustainability.							

LEARNING METHODOLOGY	<p>This course will be conducted as a blended online course and the detailed method is as follows:</p> <p><b>Couse Enrollment</b></p> <p>Students need to be enlisted to the course in the study plan, then they can self-enroll through this link: [insert link here] and using this enrollment key: [insert key here].</p> <p><b>Course Management</b></p> <p>The course will be managed by using UGM online learning platform based on Moodle script eLOK. Students’ enrollment, attendance, participation, and grading will be managed in eLOK. All course materials including e-books, power points, modules, quizzes, and assignments will also be available for access through eLOK. Exams will also be conducted using eLOK.</p> <p><b>Learning Method</b></p> <p>The course will be using online blended method that consists of (1) asynchronous lectures by pre-recorded lecture videos uploaded on YouTube and available for access through eLOK, (2) synchronous topic discussion in classrooms or on Zoom or Meet or other platforms that is available for access through eLOK, and (3) asynchronous topic discussion during the online class hour using the forum feature of eLOK.</p> <p><b>Participation Method</b></p> <p>Students can participate in the blended class in several ways: (1) read the course material that is accessible through eLOK, (2) complete watch the pre-recorded lectures video, (3) participate in both the synchronous and asynchronous discussion by posting a question and or answering questions, (4) complete any homework or assignments given including uploading presentation videos to YouTube for viewing, (5) doing peer-assessment using workgroup feature, and (6) take the weekly quiz and online exams.</p> <p><b>Course Schema</b></p> <p>The course will be conducted using the following schemas (in sequence):</p> <ol style="list-style-type: none"><li>1. Students self-enroll to the class</li><li>2. Students pre-read the syllabus and watch the syllabus video presentation and mark as complete</li><li>3. Students pre-read the book chapters and mark as complete</li><li>4. Students pre-watch 15 – 20 minutes lecture video and mark as complete</li><li>5. Students pre-watch group presentation video (if available)</li><li>6. Students mark their own self-attendance during the first 15 minutes of the online class</li><li>7. Students join classroom and or video conference for synchronized online class discussion for 60 minutes</li><li>8. Students do weekly quiz (if available) for 10 minutes in the beginning of the synchronized online class discussion</li><li>9. Students conduct a peer-assesment for the presenting group’s presentation using the workgroup feature</li><li>10. Students join the forum discussion for the remaining of the online class hour and mark as complete</li><li>11. Students give mark to their own participation using eLOK systems</li><li>12. Students are given the weekly assignment through eLOK</li></ol>																																														
ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVE	<table><tr><th rowspan="2">ASSESMET CRITERIA</th><th rowspan="2">PERCENTAGE (%)</th><th colspan="4">COURSE OBJECTIVES</th></tr><tr><th>1</th><th>2</th><th>3</th><th>4</th></tr><tr><td>Mid Exam</td><td>20</td><td></td><td></td><td></td><td>√</td></tr><tr><td>Final Exam</td><td>20</td><td></td><td></td><td></td><td>√</td></tr><tr><td>Quizzes and Assignments</td><td>10</td><td>√</td><td>√</td><td>√</td><td>√</td></tr><tr><td>Presentation</td><td>15</td><td>√</td><td>√</td><td></td><td>√</td></tr><tr><td>Discussion and Class Participation</td><td>15</td><td>√</td><td>√</td><td>√</td><td>√</td></tr><tr><td>Final Paper</td><td>20</td><td>√</td><td></td><td>√</td><td>√</td></tr></table> <p><b>Mid-term and Final Exam</b></p>	ASSESMET CRITERIA	PERCENTAGE (%)	COURSE OBJECTIVES				1	2	3	4	Mid Exam	20				√	Final Exam	20				√	Quizzes and Assignments	10	√	√	√	√	Presentation	15	√	√		√	Discussion and Class Participation	15	√	√	√	√	Final Paper	20	√		√	√
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	<ul style="list-style-type: none"> <li>- The mid-term and final examinations will be conducted to test the student's knowledge, understanding, comprehension, and capability to apply the course material in solving actual negotiation problems.</li> <li>- Both mid and final-term exams are hand written and closed-book (unless stated/informed otherwise by the course facilitator) consisting both multiple choice and essay questions. The mid-term exam covers the topic from week 1-7 while the final-term covers the topic from week 8-14.</li> <li>- Exam are conducted through ELOK systems</li> </ul> <p><b>Individual/Group Assignment (Weekly Assignment)</b></p> <ul style="list-style-type: none"> <li>- Students are given weekly assignment to solve case problems and questions that will be handed out by the course facilitator.</li> <li>- Resources are from the prescribed books and other relevant reading materials.</li> <li>- The weekly assignment should be submitted online via ELOK</li> </ul> <p><b>Quizzes and Assignments</b></p> <p>Quizzes are short test to examine a student's understanding of a topic before (pre-test), during (mid-test) or after (Post-Test) content has been taught.</p> <p>A two pages of two article review per week is assigned to students, compulsory article is provided, while a contemporer article will be selected by students and agreed upon by the course facilitator.</p> <p>A problem case study is also assigned to students every week taken from the reference book.</p> <p><b>Group Presentation, Discussion and Class Participation</b></p> <ul style="list-style-type: none"> <li>- Students are required to form a group (the number of students/groups depends on the total number of students in class) and be responsible to deliver a presentation based on the assigned topic. Other than delivering the presentation, the group is also required to conduct the discussion and Q&amp;A session during the given time. Each and every member of the group must actively engage in the team work discussion and presentation, without any exception other than force majeure.</li> <li>- Non-presenting teams will conduct a peer-based assessment on the presentation performance using the workgroup feature at ELOK systems</li> <li>- Students are encouraged to actively participate in every meeting, be it during group discussion session or along the lecture session. Every participation will be given one point of participation.</li> <li>- The announcement of group division will be posted via ELOK</li> <li>- Group presentations starts from week 2.</li> </ul> <p><b>Final Paper</b></p> <p>Students are to submit a research paper with the topic of <b>"The platform strategy and its challenge"</b></p>
COURSE MATERIAL	<p><u>Compulsory</u></p> <ol style="list-style-type: none"> <li>1. Turban, E., King, D., Lee, J., Liang, TP., and Turban, D. 2018. Electronic Commerce: A Social and Managerial Perspective, Global Edition, 9th Ed. Springer (C1)</li> </ol> <p><u>Articles</u></p> <ol style="list-style-type: none"> <li>1. Mahadevan, B. 2000. Business Model for Internet-based e-commerce, California Management Review, 42(4).</li> <li>2. Srader, T.J. and Shaw, M.J. 1997. Characteristics of electronic market. Decision Support Systems, 21, 185-198.</li> <li>3. Strader, T.J., Lin, F., and Shaw, M.J. 1999. Business to business electronic commerce and convergent assembly supply chain. Journal of Information Technology, 14, 361-373.</li> <li>4. Hu, X., Lin, Z., Whinston, A.B., and Zhang, H. 2001, Perceived risk and escrow adoption: an economic analysis of online consumer to consumer auction markets. ICIS Proceedings.</li> <li>5. Kao, D.T., 2009, The impact of transaction's trust on consumer's intention to adopt m-commerce: a cross cultural investigation, Cyber Psychology and Behavior, 12(2).</li> </ol>

	<ol style="list-style-type: none"> <li>6. Beyari, H. and Abareshi, A.2018, Consumer satisfaction in social commerce: an exploration of its antecedents and consequences, <i>The Journal of Developing Areas</i>, 52(2).</li> <li>7. Zao, X. and Xue, L. 2012. Competitive target advertising and consumer data sharing, <i>Journal of Management Information Systems</i>, 29(3), 189-221.</li> <li>8. Vakeel, K.A., Das, S., Udo, G.J., and Bagchi, K. 2017. Do security and privacy policies in B2B and B2C e-commerce differ? A comparative study using content analysis, <i>Behavior and Information Technology</i>, 36(4), 390-403.</li> <li>9. Cheng Y., Hsu, S., Lo, C. 2017, Innovation and imitation: Competition between the US and China on third-party payment technology, <i>Journal of Chinese Economic and Foreign Trade Studies</i>, 10(3), 252-258.</li> <li>10. Ahmad, S.Z., Bakar, A.R.A., Faziharudean, T.M., and Zaki, K.A.M., 2015, An Empirical Study of Factors Affecting e-Commerce Adoption among Small- and Medium-Sized Enterprises in a Developing Country: Evidence from Malaysia, <i>Information Technology for Development</i>, 21(4), 555-572.</li> <li>11. Torkzadeh, G., and Dhillon, G., 2002, Measuring Factors that Influence the Success of Internet Commerce, <i>Information Systems Research</i>, 13(2), 187-204.</li> <li>12. Stead, B.A., and Gilbert, J. 2001, Ethical Issues in Electronic Commerce, <i>Journal of Business Ethics</i>, 34(2), 75-85.</li> </ol>
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#### GRADING

Grade	Range	Cumulative Weighted Grade
A	90-100	4.0
A-	85-89	3.75
A/B	80-84	3.5
B+	75-79	3.25
B	70-74	3
B-	65-69	2.75
B/C	60-64	2.5
C+	55-59	2.25
C	50-54	2
C-	45-49	1.75
C/D	40-44	1.5
D+	35-39	1.25
D	30-34	1
E	<30	0

Below is the explanation for each grade:

A	Like A-, with consistent evidence of substantial originality and understanding in identifying, producing and communicating conflicting arguments, perspectives or problem-solving approaches; critically evaluate the problem, its solutions and the implications of the problem.
A-	Like B+, with much evidence of originality in defining and analyzing issues or 5 problems and in creating solutions; using levels, styles and suitable communication means to the discipline of science and audience.
A/B and B+	Demonstrate a substantial understanding of basic concepts in various contexts; develop or adapt convincing arguments and provide a comprehensive justification; communicating information and ideas adequately in terms of disciplinary conventions.
B	Demonstrate adequate understanding and application of basic concepts from the field of study; building arguments or decisions and providing acceptable justification; communicating information and ideas adequately in terms of disciplinary conventions.
B- to C	Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the

		concepts; giving an unsupported or improper argument; communicate information or ideas with unclear and inconsistent compliance with disciplinary conventions.
	C- to D+	Demonstrate a real shortcoming in understanding and applying underlying concepts; communicate the ideas and information in incomplete ways or confusing and give just little attention the conventions of the science field.
	D	Fail to demonstrate the major part or the whole part of learning goals.
	E	There is no work that can be graded
INSTRUCTORS	1. Hargo Utomo, MBA, Ph.D. 2. Gunawan Wibisono, SE, M.Acc	
STUDENT'S RESPONSIBILITIES	1. Students are expected to read the materials required before class and to submit the individual homework assigned and group assignment before each class meeting. 2. Students are obligated to do self-attendance during the first 15 minutes of the online class through eLOK. Online class supervisor will then make some checking based on the self-attendance data recorded. Students who did not do self-attendance in the first 15 minutes will be considered absent for the online class session. 3. Students are obligated to use appropriate clothing during the synchronous online class discussion. 4. The synchronous online class discussion will be recorded, and the video will be uploaded on YouTube and the link will be shared on eLOK as unlisted videos (non-public listed) accessible only through eLOK.. 5. Both synchronous and asynchronous online class discussion will be monitored and logged for class internal control and grading purposes. 6. Students contribute to the class by actively participate in the discussion led by the facilitator. 7. Listening to the lecture, summarizing, and making notes of important materials to be discussed further during the course. 8. Do the mid-term and final exam in the scheduled week. Student has no right to ask midterm and final exam in other occasion except in force majeure conditions.	
ACADEMIC INTEGRITY	<p>Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Plagiarism encompasses presenting someone else's words, work, opinions, or factual information as one's own without giving proper acknowledgment. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables, and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism.</p> <p>Referencing is the acknowledgment of the sources you used when producing your piece of work. Referencing correctly is important to demonstrate how widely you have researched your subject, to show the basis of your arguments and conclusions, and to avoid plagiarism. You need to give the person reading your assignment enough information to find the sources you have consulted. This is done by including citations in your work and providing a list of references.</p> <p>You are expected to use the Faculty's version of the Turabian referencing style for your assignments for this module. Guidance on how to include citations within your text and how to reference different types of material using Turabian is provided here: <a href="http://lib.feb.ugm.ac.id/wp-content/uploads/2017/10/PEDOMAN-PENULISAN-KARYA-ILMIAH.pdf">http://lib.feb.ugm.ac.id/wp-content/uploads/2017/10/PEDOMAN-PENULISAN-KARYA-ILMIAH.pdf</a></p> <p>All discovered instances involve the negative grading of the assignment and result in a failure of the course (Grade = E). In the case of group work, the entire team members will fail the course (Grade = E).</p> <p>Participation is a fundamental part of the course. Punctuality and regular attendance in class are of prime importance for the successful completion of this course. Students will be expected to attend the class on time and remain in class until the end of the class session. It is imperative for students to comply with all assessed activities. If you have an emergency that leads you to come late, you should contact your instructor in advance. Absence from class meetings are only meant</p>	

	for emergency. Students who exceed the 25% of emergency absence limit without a medical or emergency excuse acceptable to and approved by the Associate Dean of Academic shall not be allowed to take the final exam.		
AUTHORIZATION	Date	Course PIC	Head of Program
	1 February 2022	Hargo Utomo, Ph.D., MBA	



## Weekly Learning Activity Plan

Session	Course Sub-Objective	Topic	Materials	Assignment	Activities
1	Understands the basic concepts of e-business (CO1)	Syllabus Overview of E-Commerce	<ul style="list-style-type: none"> <li>Syllabus</li> <li>Syllabus video: <a href="https://youtu.be/KPEjWPZC2oI">https://youtu.be/KPEjWPZC2oI</a></li> <li>Turban Ch. 1</li> <li>Video: <a href="https://youtu.be/_zl6rO_452c">https://youtu.be/_zl6rO_452c</a></li> <li>Article 1</li> </ul>	Review of article 1 Closing case Ch. 1 Turban	Syllabus discussion Class discussion
2	Understand the digital marketplace (CO1, CO2)	1. Mechanisms of e-commerce 2. Tools of e-commerce 3. Impact of e-commerce	<ul style="list-style-type: none"> <li>Turban Ch. 2</li> <li>Video: <a href="https://youtu.be/7Sr1e5WJiU">https://youtu.be/7Sr1e5WJiU</a></li> <li>Article 2</li> </ul>	Review of article 2 Closing case Turban Ch. 2	Quiz Class discussion Presentation discussion
3	Understand basic types of E-commerce (CO1, CO2, CO3)	1. C2C 2. B2C 3. B2B	<ul style="list-style-type: none"> <li>Turban Ch. 3</li> <li>Turban Ch. 4</li> <li>Video: <a href="https://youtu.be/0iLxaSdesHI">https://youtu.be/0iLxaSdesHI</a></li> <li>Article 3</li> </ul>	Review of article 3 Opening case Turban Ch. 3 Closing case Turban Ch. 4	Quiz Class discussion Presentation discussion
4	Understand Innovative E-commerce (CO1, CO2, CO3)	1. E-Government 2. E-Job market 3. E-health 4. E-learning	<ul style="list-style-type: none"> <li>Turban Ch. 5</li> <li>Video: <a href="https://youtu.be/0iLxaSdesHI">https://youtu.be/0iLxaSdesHI</a></li> <li>Article 4</li> </ul>	Review of Article 4 Closing case Turban Ch. 5	Quiz Topic discussion Presentation discussion
5	Understand mobile commerce (CO1, CO2, CO3)	1. Mobile-commerce 2. Internet of Things	<ul style="list-style-type: none"> <li>Turban Ch. 6</li> <li>Video: <a href="https://youtu.be/XZztTuMHXIA">https://youtu.be/XZztTuMHXIA</a></li> <li>Article 5</li> </ul>	Review article 5 Closing case Turban Ch. 6	Quiz Topic discussion Presentation discussion

Session	Course Sub-Objective	Topic	Materials	Assignment	Activities
6	Understand smart commerce (CO1, CO2, CO3, CO4, CO5)	1. AI 2. Smart commerce	<ul style="list-style-type: none"> <li>Turban Ch. 7</li> <li>Video: <a href="https://youtu.be/XZ_ZtTuMHXIA">https://youtu.be/XZ_ZtTuMHXIA</a></li> </ul>	Closing case Turban Ch 7	Quiz Topic discussion Presentation discussion
6	Understand social commerce (CO1, CO2, CO3, CO4, CO5)	3. Social commerce 4. Social enterprise	<ul style="list-style-type: none"> <li>Turban Ch. 8</li> <li>Turban Ch. 9</li> <li>Video: <a href="https://youtu.be/xVz_u1EB6UY">https://youtu.be/xVz_u1EB6UY</a></li> <li>Article 6</li> </ul>	Review of article 6 Closing case Turban Ch 8	Quiz Topic discussion Presentation discussion
<b>Mid-term Exam</b>					
8	Understand marketing on the internet (CO1, CO2, CO4, CO5)	1. E-advertisement 2. E-marketing	<ul style="list-style-type: none"> <li>Turban Ch. 10</li> <li>Video: <a href="https://youtu.be/g6R_almVcnU">https://youtu.be/g6R_almVcnU</a></li> <li>Article 7</li> </ul>	Review of article 7 Closing case Turban Ch. 10	Quiz Topic discussion Presentation discussion
9	Understands security issue of e-commerce (CO1, CO2, CO3, CO4, CO5)	E-commerce security challenges: 1. Security 2. Fraud 3. Security measures and control	<ul style="list-style-type: none"> <li>Turban Ch. 11</li> <li>Video: <a href="https://youtu.be/-NyHifR02-M">https://youtu.be/-NyHifR02-M</a></li> <li>Article 8</li> </ul>	Review of article 8 Closing case Turban Ch. 11	Quiz Topic discussion Presentation discussion Final paper discussion
10	Understands e-commerce transactions (CO1, CO2, CO3, CO4, CO5)	E-payments	<ul style="list-style-type: none"> <li>Turban Ch. 12</li> <li>Video: <a href="https://youtu.be/3B31c2gJHgU">https://youtu.be/3B31c2gJHgU</a></li> <li>Article 9</li> </ul>	Review of article 9 Closing case Turban Ch. 12	Quiz Topic discussion Presentation discussion Final paper discussion
11	Understands e-commerce transactions (CO1, CO2, CO3, CO4, CO5)	Orders fulfilments	<ul style="list-style-type: none"> <li>Turban Ch. 13</li> <li><a href="https://youtu.be/uf0tFxCx6wQ">https://youtu.be/uf0tFxCx6wQ</a></li> </ul>	Closing case Turban Ch. 13	Quiz Topic discussion Presentation discussion Final paper discussion

Session	Course Sub-Objective	Topic	Materials	Assignment	Activities
12	Understand e-commerce strategy (CO1, CO2, CO3, CO4, CO5)	E-commerce strategy: 1. Globalization 2. SME 3. Implementations Strategy	<ul style="list-style-type: none"> <li>Turban Ch. 14</li> <li>Article 10</li> <li><a href="https://youtu.be/A-wcj3HOXPp">https://youtu.be/A-wcj3HOXPp</a></li> </ul>	Review of article 10 Closing case Turban Ch. 14	Quiz Topic discussion Presentation discussion Final paper discussion
13	Understand ethical and legal challenges of e-commerce (CO1, CO2, CO3, CO4, CO5)	E-commerce challenge:	<ul style="list-style-type: none"> <li>Turban Ch. 15</li> <li>Article 11</li> <li>Video: <a href="https://youtu.be/dAVFARy9k_k">https://youtu.be/dAVFARy9k_k</a></li> </ul>	Review of article 11 Closing case Turban Ch. 15	Quiz Topic discussion Presentation discussion Final paper discussion
14	Course review and paper publications planning (CO1, CO2, CO3, CO4, CO5)	Issues in AI based e-commerce		Article publication in Internasional Journals	Final paper discussion
<b>Final Exam</b>					