



**PERBANAS
INSTITUTE**

SEMESTER LESSON PLAN

**COURSE NAME: INFORMATION SYSTEM AND INTERNAL CONTROL
(SISTEM INFORMASI DAN PENGENDALIAN INTERNAL)**

ACCOUNTING MASTER- STUDY PROGRAM

GRADUATE SCHOOL

2021

Course Name : INFORMATION SYSTEM AND INTERNAL CONTROL
Course Code/credits : MA02002/3 SKS
Study Program : ACCOUNTING MASTER- STUDY PROGRAM
Semester : Odd/Even
Teaching Team :

Course Description

This Information Systems and Internal Control (SI&PI) course focuses on studying the following:

1. Studying how Information Systems (IS) transforms a business so that it is more flexible, more efficient, more effective and allows for overall collaboration within the company and connects the company with external parties such as customers, vendors and business partners.
2. Study how the application of Accounting Information Systems (AIS) processes transactions that occur within the company, the role of AIS in the value chain and the supply chain, as well as the added value provided by AIS for the company (value added by AIS).
3. Study in detail each of the company's main business processes, including flow charts, required documents, and threats & controls in each business process. Internal control that will be studied will include manual-based (physical control) and computer-based (IT control).
4. Learn how manual-based and computer-based (application) Accounting Information Systems (AIS) process and integrate all of the company's main business processes. Because the information produced by AIS must meet several criteria so that it can be used by management and all stakeholders in making decisions, this course examines in detail the threats and risks that may be faced by companies, and explores internal controls to reduce the possibility of the threat/risk occurring in the entire main business process of the company.
5. Study the internal concepts and internal control framework in detail so that students will have a good understanding of the concepts and framework of internal control over manual and computer-based AIS.
6. Study computer fraud, computer attacks and computer abuse along with the necessary controls to prevent and detect computer fraud, attacks, and abuse.
7. The AIS used by the company must be reliable. In order for AIS to be reliable, Trust Services says there are 5 basic principles that contribute to System Reliability. In this course, detailed controls must be built on each of these basic principles.

Expected ability

ATTITUDE	
S1	Fear of God Almighty and able to show religious attitude;
S2	Upholding human values in carrying out duties based on religion, morals and ethics;
S3	Contributing to improving the quality of life in society, nation, state, and progress of civilization based on Pancasila;
S4	Act as citizens who are proud and love their homeland, have nationalism and a sense of responsibility to the state and nation;
S5	Appreciate the diversity of cultures, views, religions and beliefs, as well as other people's original opinions or findings;
S6	Cooperate and have social sensitivity and concern for society and the environment;
S7	Obey the law and discipline in social and state life;

KNOWLEDGE	
P1	Mastering Information System (IS) classification in companies, how IS transforms business, how IS increases competitiveness, and what are the goals of companies investing in IS.
P2	Mastering how Accounting Information Systems (AIS) processes data into information, how AIS provides added value (value added) to companies, and the role of AIS in Value Chain & Supply Chain
P3	Mastering what fraud is, why fraud occurs, fraud schemes, and who is the perpetrator of fraud.
P4	Mastering the background of the emergence of the Sarbanes Oxley Act (SOA), what are its goals, implications for accounting and auditing and the influence of SOA in Indonesia.
P5	Mastering the concept of internal control (definition, purpose, function, limitations and control activities) and internal control framework for computer-based AIS.
P6	Mastering the details of activities in each transaction cycle (Revenue Cycle, Expenditures Cycle, Production Cycle, Human Resources & Payroll Cycle), threat and control in each cycle, as well as the types of IS that are generally used in each cycle.
P7	Mastering the classification of computer fraud, why computer fraud continues to increase, computer attacks and abuse, and how to prevent and detect computer fraud, attacks and abuse.

GENERAL SKILLS	
KU1	Able to develop logical, critical, systematic, and creative thinking in the development of internal control in every business process in companies where students work. This capability is especially important in medium and small size companies where there are limited resources in building sophisticated and computerized internal controls
KU2	Able to give ideas, thoughts and participate in eradicating corruption in Indonesia because students already understand well why corruption occurs (corruption is part of fraud) from an accountant's perspective and how to reduce the possibility of corruption by building appropriate internal controls. This can be done through available media or by being involved in certain institutions.
KU3	Able to responsibly compile ideas, thoughts, and scientific arguments regarding possible threats (threats/risks) that will be faced by the company in its main business processes and how to reduce the possibility of these threats occurring. Then communicate the ideas, thoughts and arguments to company management to be implemented.
KU4	With the knowledge he has, he is able to provide ideas, thoughts and constructive input to company leaders on how IS can be used to increase profitability and improve company competitiveness.
KU5	Able to provide ideas, thoughts and constructive input to company leaders on how to build more effective and efficient business processes (streamlining) while still considering the importance of strong internal control.
KU6	With the knowledge they have, they are able to build integrative and productive cooperation with all departments involved in a transaction cycle so that each party realizes their contribution. This will encourage the performance of each employee because they know their important role in a transaction cycle and how it contributes to other transaction cycles in a company.

KU7	Able to provide ideas, thoughts, and input to company leaders on how to build better IS-based relationships with customers, vendors, and business partners.
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SPECIAL SKILL	
KK1	Able to design sales and cash receipts business processes (flowchart) of a company. This includes making the necessary documents in the business process as well as building the necessary internal controls to reduce the occurrence of fraud in the business process.
KK2	Able to design cash purchasing and payment business processes (flowcharts) including making documents needed in these business processes and building the necessary internal controls to reduce the possibility of fraud occurring in these business processes.
KK3	Able to design salary payment business processes. This includes making the necessary documents in the business process and building the necessary internal controls to reduce the possibility of fraud occurring in the business process.
KK4	Able to implement 6 Physical Control Activities in business processes in their respective workplaces.
KK5	Able to analyze the strengths and weaknesses of internal control in a company's business processes and then provide recommendations for internal control improvements needed by the company.
KK6	Able to apply the theory of computer fraud, attacks and abuse in a company by identifying the types of computer fraud that often occur, computer attacks that often occur, and computer abuse that often occurs. Then provide recommendations on how to prevent and detect computer fraud, attacks and abuse.
KK7	Able to apply System Reliability theory to a company that has implemented an application by identifying and building internal controls on each of the 5 basic principles contributing to System Reliability.

First Reference

1. *Accounting Information System, Romney & Steinbart, 14th edition, 2018, Pearson – RS*
2. *Accounting Information Systems, James A. Hall. 8th edition, 2012, Cengage Learning –JH*
3. *COSO Internal Control - Integrated framework*
4. *COSO Enterprise Risk Management - Integrated framework*
5. *COBIT 5: A business framework for the governance and management of enterprise IT*
6. *Manager's guide to Enterprise Resources Planning (ERP) system, Les Pang, Ph.D., Journal/Past-Issues/2001/Volume-4*
7. *The ABCs of ERP, Christopher Koch, <http://www.cio.com/research/erp/edit/erpbasics.html>*
8. *Critical success factors in Enterprise Resource Planning (ERP) Systems Implementation, Shatha Hussien Hasan Yousef, Middle East University for Graduate Studies Department of Administrative Sciences (Journal)*
9. *Guide to Internal Control Over Financial Reporting, Center for Audit Quality, www.theCAQ.org (Journal)*

10. *Assessing Internal Control over Financial Reporting; A Guide for Implementing*, KPMG LLP, the U.S. member firm of KPMG International (Paper)
11. *Internal Control over External Financial Reporting: a compendium of approaches and examples*
12. *AICPA Top 10 Technology issues for CPAs*, Susan Pierce, CPA, CITP, CGMA, American Institute of CPAs.
13. *Top 10 Technologies impacting Accounting and Finance*, Business Learning Institute, <https://blionline.org/>

Second Reference:

1. *Introduction to Information Systems*, O'Brien, 12th edition, 2005, Msgraw-Hill – OB
2. *Information Technology for Management*, Turban & Volonino, 10th edition, 2017, John Willey - TV
3. *Accounting information system; essential concept and application*, 4th edition, Willey – WN
4. *Accounting Information Systems*, Bodnar & Hopwood, 11th edition, 2014, Prentice - BH
5. *Sistim Akuntansi*, Mulyadi, 4th, edition, 2016, Salemba Empat – MM
6. *Kuntadi, Cris, Sikencur (Sistem Kendali Kecurangan) Menata Birokrasi Bebas Korupsi, Cet. Ke-4, 2016, Gramedia – CT*

Supporting Reference

1. *The Usage of Accounting Information Systems for Effective Internal Controls in the Hotels*, Nomsa Mndzebele *International Journal of Advanced Computer Technology (IJACT)*
2. *The impact of Information Technology on Modern Accounting Systems*, Maziyar Ghasemia, Published by Elsevier Ltd.
3. *The Effect of Internal Control on Accounting Information System*, Azhar Susanto, *International Business Management*
4. *The Effectiveness of the Accounting Information System Under the Enterprise Resources Planning (ERP)*, Ali Alzoubi, *Research Journal of Finance and Accounting, Volume 2*, www.iiste.org
5. *Security of computerized accounting information systems: A theoretical framework*, Abu-Musa, Ahmad A, *Journal of American Academy of Business, Cambridge*.
6. *Enterprise Resource Planning systems' impact on accounting processes*, Charalambos Spathis & Sylvia Constantinides, *The Emerald Research Register*.
7. *The Importance of Internal Control in Financial Reporting and Safeguarding Plan Assets*, Copyright © 2014 American Institute of CPAs
8. *Evaluation of the Effectiveness of Control Systems in Computerized Accounting Information Systems: An Empirical Research Applied on Jordanian Banking Sector*, Talal H. Hayale, Husam A, Abu Khadra, *Journal of Accounting – Business & Management*
9. *Assessing Internal Control over Financial Reporting; A Guide for Implementing*, KPMG LLP, the U.S. member firm of KPMG International

Evaluation of Learning Outcomes

Student assessment will be determined based on the combination of the following components:

1. Mid-Semester Exam (30%)
2. Final Semester Exam (30%)
3. Structured Assignments (Quiz ½, Paper, Presentation, Assignments, Participation) (40%)