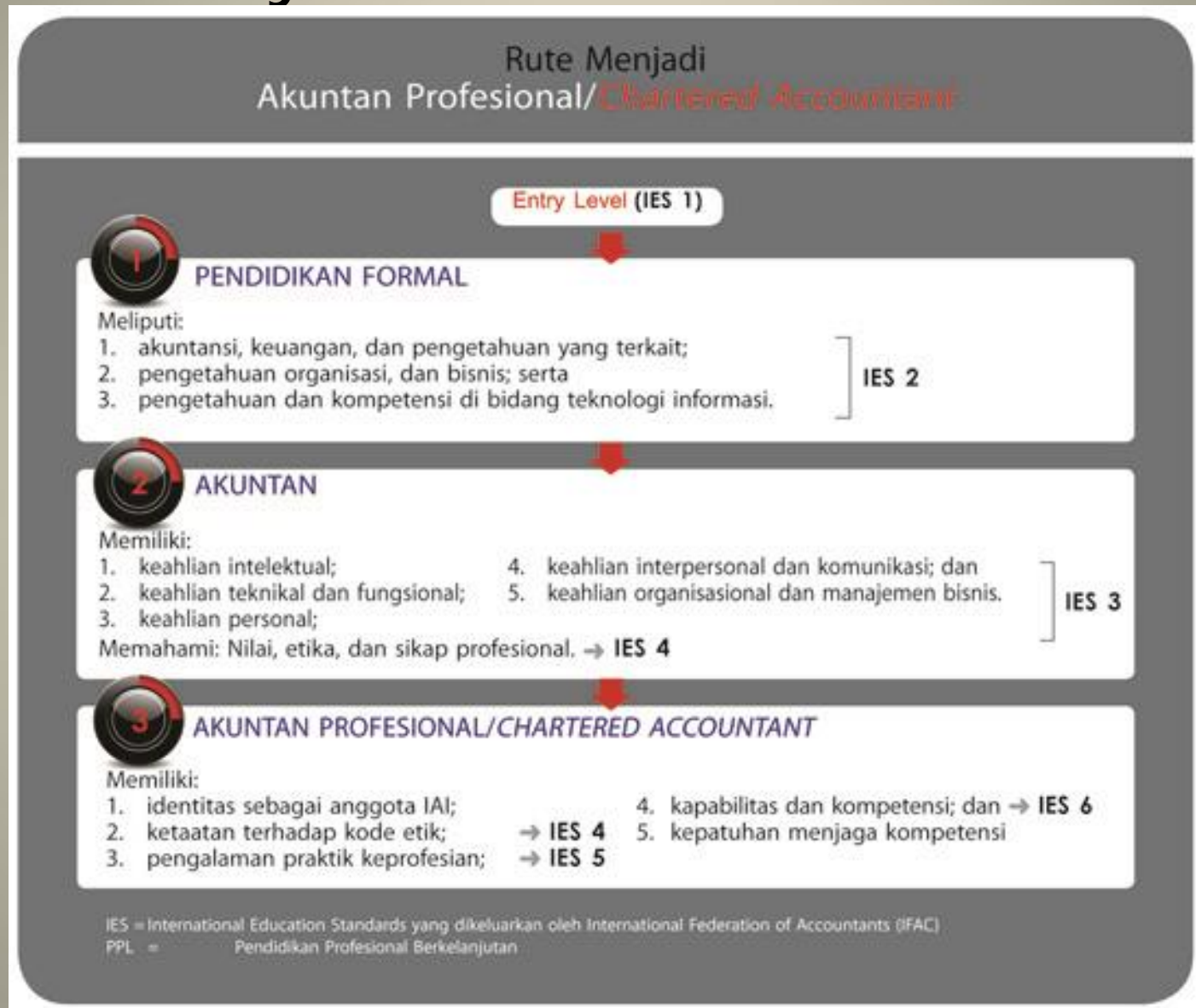


Pengembangan Kurikulum Jenjang S1 terkait Sistem Informasi

Sri Mulyani

Rute Menjadi Chartered Accountant



Kurikulum Jenjang S1 yang berkaitan
dengan Sistem Informasi

Kapabilitas dan Kompetensi

- Capabilities are the professional knowledge; professional skills; and professional values, ethics, and attitudes required to demonstrate competence.
- Competence is being able to perform a work role to a defined standard, with reference to real working environments.

Perbedaan Kapabilitas dan Kompetensi

CAPABILITY	COMPETENCE
Key Concept	
Attributes	Actions
Potential	Actual
Possess	Demonstrate
Can be expressed as learning outcomes	Can be expressed as performance outcomes
Types of capability	Types of competence
•Professional knowledge •Professional skills (e.g. Intellectual, technical, non-technical, organizational, personal)	•Includes the range of performance outcomes relating to practice standards (e.g., functional, managerial, and interpersonal)
•Professional values, ethics, and attitudes (e.g., ethical values, professional manner, commitment to high technical standards, skeptical attitude, commitment to continual improvement and life-long learning, appreciation of public interest and social responsibility)	•Includes the range of performance outcomes relating to behavioral standards (e.g., ethical and professional conduct, demonstrating appropriate skepticism, performance in relation to professional development)

IES-1: Entry Requirements to a Program of Professional Accounting Education

- the entry requirement should be at least equivalent to that for admission into a recognized university degree program or its equivalent.

IES 2: Content of Professional Accounting Education Programs

- The content of professional accounting education should consist of:
 - (a) accounting, finance and related knowledge;
 - (b) organizational and business knowledge; and
 - (c) information technology knowledge and competences.**
- The professional accountant not only uses information systems and exercises IT controls skills but also plays an important role as part of a team in the evaluation, design and management of such systems.

IES 2: Content of Professional Accounting Education Programs

- The information technology component should include the following subject areas and competences:
 - a) general knowledge of IT;
 - b) IT control knowledge;
 - c) IT control competences;
 - d) IT user competences; and one of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems.

IES 3: Professional Skills

- Technical and functional skills consist of general skills as well as skills specific to accountancy. They include:
 - a) numeracy (mathematical and statistical applications) and IT proficiency;
- General education may take place at any stage in a degree program with the balance of the program devoted to professional accountancy topics, including accounting, finance and related knowledge organizational and business knowledge and information technology knowledge

IES 4: Professional Values Ethics and Attitudes

- The program of professional accounting education should provide potential professional accountants with a framework of professional values, ethics and attitudes for exercising professional judgment and for acting in an ethical manner that is in the best interest of society and the profession.
- The required values, ethics and attitudes of professional accountants include a commitment to comply with the relevant local codes of ethics which should be in conformity with the IFAC Code of Ethics.

Code of Ethics Example (General Application)

- Integrity

The principle of integrity imposes an obligation on all professional accountants to be straightforward and honest in all professional and business relationships. Integrity also implies fair dealing and truthfulness.

- Objectivity

The principle of objectivity imposes an obligation on all professional accountants not to compromise their professional or business judgment because of bias, conflict of interest or the undue influence of others.

Code of Ethics Example (General Application)

- Professional Competence and Due Care

The principle of professional competence and due care imposes the following obligations on all professional accountants:

- (a) To maintain professional knowledge and skill at the level required to ensure that clients or employers receive competent professional service; and
- (b) To act diligently in accordance with applicable technical and professional standards when performing professional activities or providing professional services.

- Confidentiality

The principle of confidentiality imposes an obligation on all professional accountants to refrain from:

- (a) Disclosing outside the firm or employing organization confidential information acquired as a result of professional and business relationships without proper and specific authority or unless there is a legal or professional right or duty to disclose; and
- (b) Using confidential information acquired as a result of professional and business relationships to their personal advantage or the advantage of third parties.

Code of Ethics Example (General Application)

- Professional Behavior

The principle of professional behavior imposes an obligation on all professional accountants to comply with relevant laws and regulations and avoid any action that the professional accountant knows or should know may discredit the profession. This includes actions that reasonable and informed third party, weighing all the specific facts and circumstances available to the professional accountant at that time, would be likely to conclude adversely affects the good reputation of the profession.

IES 5: Practical Experience Requirements

- The period of practical experience should be a minimum of three years. A period of relevant graduate (beyond undergraduate, e.g., masters) professional education with a strong element of practical accounting application may contribute no more than 12 months to the practical experience requirement.
- The program of practical experience should be mutually beneficial to both the trainee and the employer and be developed together. A record of the practical experience gained should be reviewed periodically by the mentor.

IES 6: Assessment of Professional Capabilities and Competence

- The professional capabilities and competence of candidates should be formally assessed before the qualification of professional accountant is awarded. IFAC member bodies should be responsible for ensuring this final assessment is of appropriate quality in accordance with the requirements set out in paragraph 12 of this Standard. The final assessment may be carried out by an IFAC member body or a regulatory authority with substantive input from an IFAC member body.

- **Paragrapah 12**

The final assessment of professional capabilities and competence should:

- a) require a significant proportion of candidates' responses to be in recorded form;
- b) be reliable and valid;
- c) cover a sufficient amount of the whole range of professional knowledge, professional skills, and professional values, ethics and attitudes for the assessment to be credible; and
- d) be made as near as practicable to the end of the pre-qualification program.

Kurikulum Di Indonesia

Standar Kompetensi Lulusan

Standar kompetensi lulusan merupakan kriteria minimal tentang kualifikasi kemampuan lulusan yang mencakup sikap, pengetahuan, dan keterampilan yang dinyatakan dalam rumusan capaian pembelajaran lulusan

Standar Kompetensi Lulusan

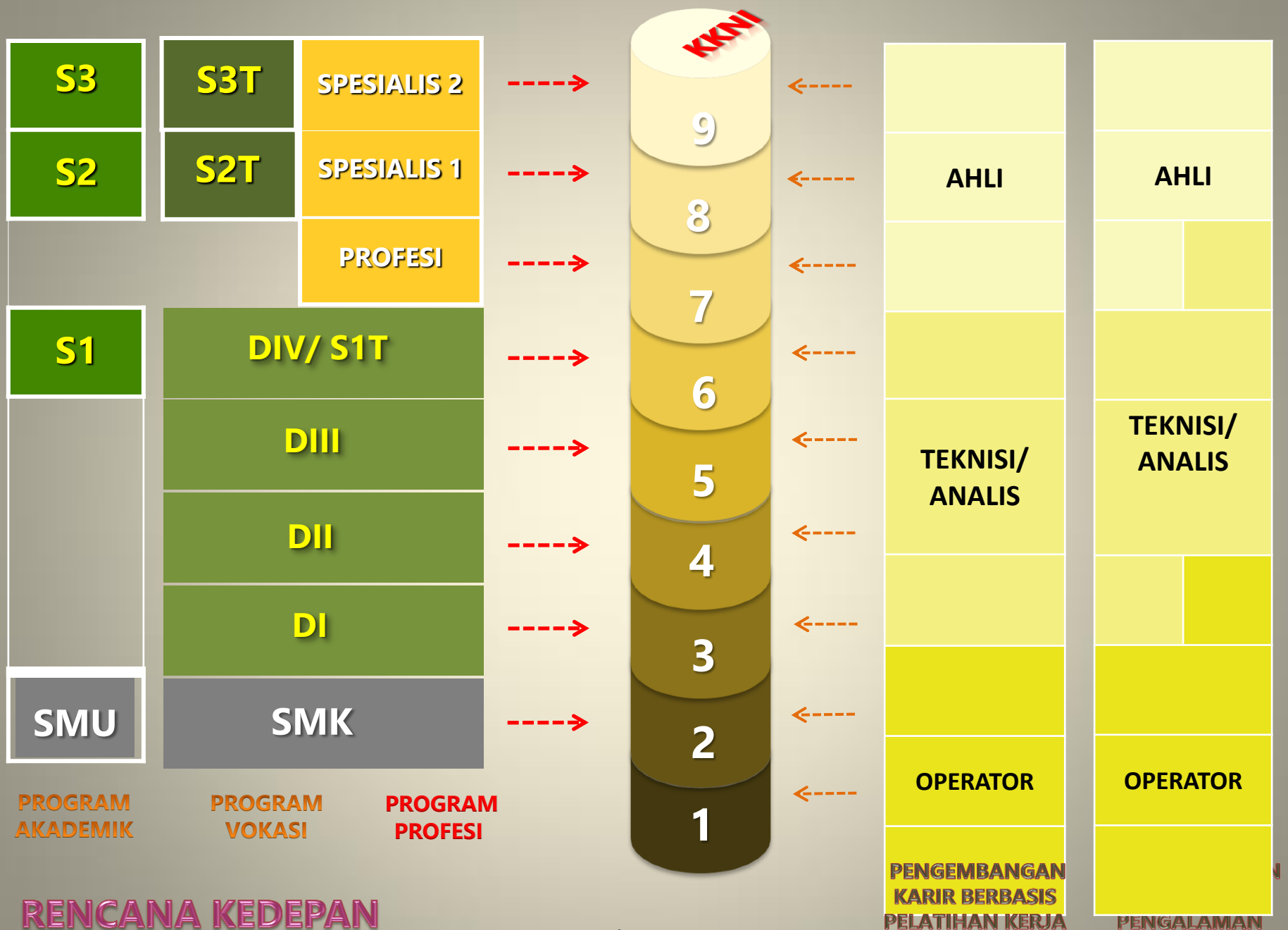
Digunakan sebagai acuan utama pengembangan

- Standar isi pembelajaran,
- Standar proses pembelajaran,
- Standar penilaian pembelajaran,
- Standar dosen dan tenaga kependidikan,
- Standar sarana dan prasarana pembelajaran,
- Standar pengelolaan pembelajaran, standar pembiayaan pembelajaran

Standar Kompetensi Lulusan

Rumusan capaian pembelajaran lulusan sebagaimana dimaksud wajib:

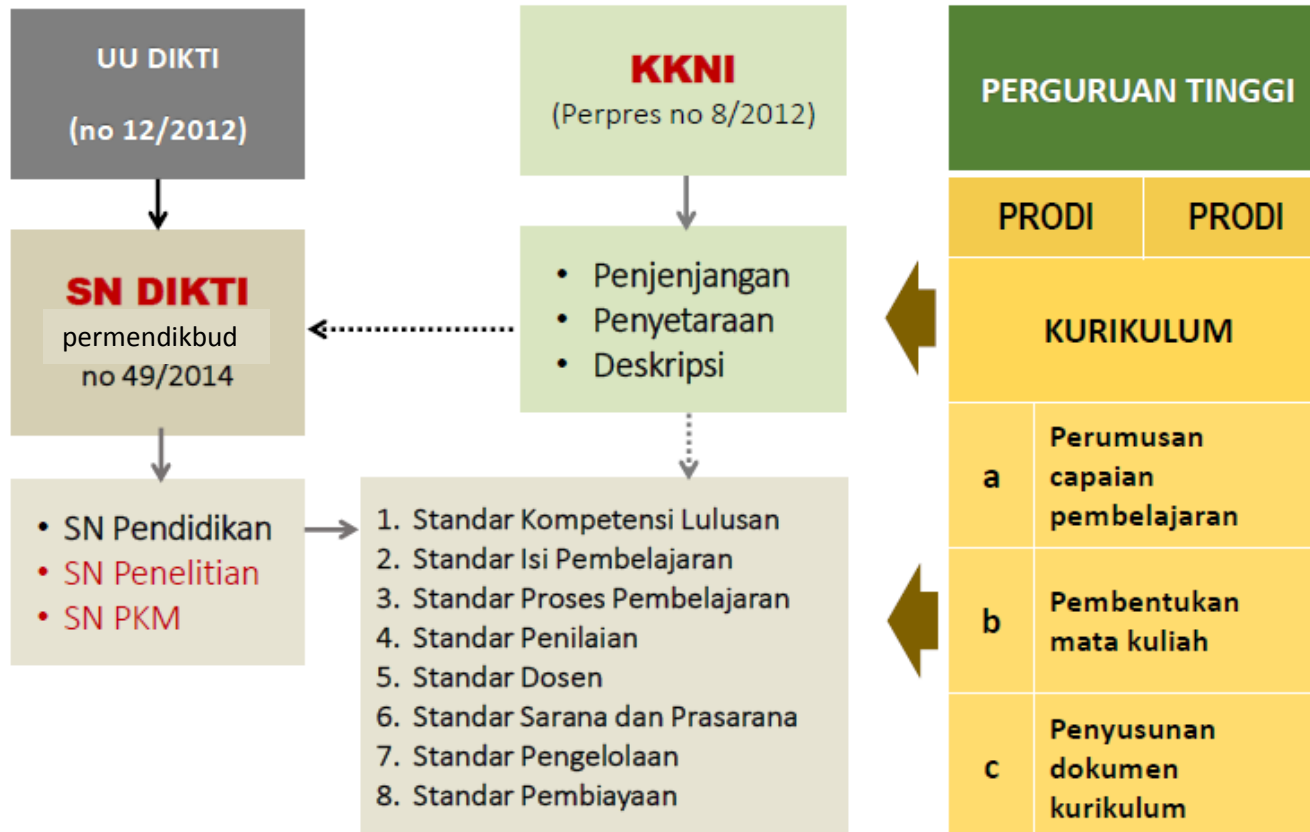
- mengacu pada deskripsi capaian pembelajaran lulusan KKNl; dan
- memiliki kesetaraan dengan jenjang kualifikasi pada KKNl



Sumber: KKNP

Penyusunan Kurikulum

SKEMA



Tim Belmawa DIKTI 2014

Penyusunan Capaian Pembelajaran



PROFIL LULUSAN S1

- AKUNTAN
- EKSTERNAL AUDITOR
- INTERNAL AUDITOR
- ANALIS SISTEM
- DLL

PEMBENTUKAN RUMPUN ILMU

- AUDIT
- SISTEM INFORMASI
- AKUNTANSI KEUANGAN
- AKUNTASI MANAJEMEN
- AKUNTANSI SEKTOR PUBLIK
- DLL

ANALISIS PERKEMBANGAN KEILMUAN DAN KEBUTUHAN PASAR

PENYUSUNAN CAPAIAN PEMBELAJARAN/LEARNING OUTCOMES

- LO GENERIK
- LO SAMA DENGAN ATAU DI ATAS LO GENERIK

Istilah dalam Standar Kompetensi Lulusan

SIKAP	PENGETAHUAN	KETRAMPILAN UMUM	KETRAMPILAN KHUSUS
merupakan perilaku benar dan berbudaya sebagai hasil dari internalisasi dan aktualisasi nilai dan norma yang tercermin dalam kehidupan spiritual dan sosial melalui proses pembelajaran, pengalaman kerja mahasiswa, penelitian dan/atau pengabdian kepada masyarakat yang terkait pembelajaran	merupakan penguasaan konsep, teori, metode, dan/atau falsafah bidang ilmu tertentu secara sistematis yang diperoleh melalui penalaran dalam proses pembelajaran, pengalaman kerja mahasiswa, penelitian dan/atau pengabdian kepada masyarakat yang terkait pembelajaran	kemampuan kerja umum yang wajib dimiliki oleh setiap lulusan dalam rangka menjamin kesetaraan kemampuan lulusan sesuai tingkat program dan jenis pendidikan tinggi	kemampuan kerja khusus yang wajib dimiliki oleh setiap lulusan sesuai dengan bidang keilmuan program studi
DITETAPKAN DALAM SN DIKTI	DITETAPKAN OLEH ASOSIASI/FORUM PROGRAM STUDI	DITETAPKAN DALAM SN DIKTI	DITETAPKAN OLEH ASOSIASI/FORUM PROGRAM STUDI

Sikap

Setiap lulusan program pendidikan akademik, vokasi, dan profesi harus memiliki sikap sebagai berikut:

1. bertakwa kepada Tuhan Yang Maha Esa dan mampu menunjukkan sikap religius;
2. menjunjung tinggi nilai kemanusiaan dalam menjalankan tugas berdasarkan agama, moral, dan etika;
3. berkontribusi dalam peningkatan mutu kehidupan bermasyarakat, berbangsa, bernegara, dan kemajuan peradaban berdasarkan Pancasila;
4. berperan sebagai warga negara yang bangga dan cinta tanah air, memiliki nasionalisme serta rasa tanggung jawab pada negara dan bangsa;
5. menghargai keanekaragaman budaya, pandangan, agama, dan kepercayaan, serta pendapat atau temuan orisinal orang lain;

Keterampilan Umum Lulusan Sarjana/Diploma-4

1. Mampu menerapkan pemikiran logis, kritis, sistematis, dan inovatif dalam konteks pengembangan atau implementasi ilmu pengetahuan dan teknologi yang memperhatikan dan menerapkan nilai humaniora yang sesuai dengan bidang keahliannya;
2. Mampu menunjukkan kinerja mandiri, bermutu, dan terukur;
3. Mampu mengkaji implikasi pengembangan atau implementasi ilmu pengetahuan dan teknologi yang memperhatikan dan menerapkan nilai humaniora sesuai dengan keahliannya berdasarkan kaidah, tata cara dan etika ilmiah dalam rangka menghasilkan solusi, gagasan, desain atau kritikseni;

Keterampilan Umum Lulusan Sarjana/Diploma-4

4. Mampu menyusun deskripsi saintifik hasil kajian tersebut di atas dalam bentuk skripsi atau laporan tugas akhir, dan mengunggahnya dalam laman perguruan tinggi;
5. Mampu mengambil keputusan secara tepat dalam konteks penyelesaian masalah di bidang keahliannya, berdasarkan hasil analisis informasi dan data;
6. Mampu memelihara dan mengembangkan jaringan kerja dengan pembimbing, kolega, sejawat baik di dalam maupun di luar lembaganya.

Keterampilan Umum Lulusan Sarjana/Diploma-4

7. Mampu bertanggungjawab atas pencapaian hasil kerja kelompok dan melakukan supervisi serta evaluasi terhadap penyelesaian pekerjaan yang ditugaskan kepada pekerja yang berada di bawah tanggungjawabnya;
8. Mampu melakukan proses evaluasi diri terhadap kelompok kerja yang berada di bawah tanggungjawabnya, dan mampu mengelola pembelajaran secara mandiri;
9. Mampu mendokumentasikan, menyimpan, mengamankan, dan menemukan kembali data untuk menjamin kesahihan dan mencegah plagiasi;

Keterampilan Khusus Lulusan Sarjana/Diploma-4 Rumpun Sistem

1. Mampu mengaplikasikan komponen sistem informasi di berbagai tipe organisasi bisnis.
2. Mampu mengaplikasikan Siklus Hidup Pengembangan Sistem.
3. Mampu mendesain proses bisnis manajemen di berbagai tipe organisasi bisnis secara deskriptif.
4. Mampu mendesain proses bisnis manajemen di berbagai tipe organisasi bisnis dengan menggunakan tools yang standar yang berorientasi *Object Oriented Programmning (OOP)*.

Keterampilan Khusus Lulusan Sarjana/Diploma-4 Rumpun Sistem

5. Mampu mendesain *meta data*.
6. Mampu mengkaji dan mengaplikasikan Pemodelan Data dan *Business Rule*.
7. Mampu mengaplikasikan lingkungan *The Client/Server Database*.
8. Mampu mengaplikasikan lingkungan *The Internet Database*.
9. Mampu mengaplikasikan *Data Warehousing*.
10. Mampu mengaplikasikan *Distributed Databases*.
11. Mampu mengaplikasikan *Object-Oriented Data Modeling*.
12. Mampu mendesain dan mengaplikasikan sistem informasi akuntansi dan Sistem Informasi Manajemen.

Pengetahuan

1. Menguasai konsep Komponen Sistem Informasi yakni *hardware, software, brainware, jaringan, database*, dan prosedur
2. Menguasai konsep Siklus Hidup Pengembangan Sistem: *Planning, Analyzing, Designing, Implementing*, dan *Maintenance*
3. Menguasai konsep Pemodelan untuk proses bisnis menggunakan UML *Descriptive*
4. Menguasai konsep Pemodelan untuk proses bisnis menggunakan UML *Use Case Diagram* dan *Activity Diagram*

Pengetahuan

5. Menguasai konsep Hirarki data, standar desain *metadata*
6. Menguasai konsep *business rules*, proses bisnis, pemodelan untuk *business rules*, pemodelan data, lingkungan *database*, manipulasi data, ERD
7. Menguasai konsep Arsitektur data, infrastruktur jaringan, administrasi database
8. Menguasai konsep *Cloud computing*, *cloud storage*, *real-time data analysis*, *data analytics*, *mobile-first computing*
9. Menguasai konsep *Data server*, *data mart*, *olap*, *oltp*, *big data*, *artificial intelligence*, *business intelligence*, *data mining*
10. Menguasai konsep Infrastruktur jaringan, *disaster recovery planning*, *data server*
11. Menguasai konsep UML *Use Case*, UML *Activity*, *Object-oriented programming*
12. Menguasai konsep teoritis Sistem informasi akuntansi.

Pembentukan Mata Kuliah

- Mata Kuliah Rumpun Sistem untuk Vokasi D4/S1T yaitu:
 1. Teknologi Informasi untuk Akuntansi
 2. SIM
 3. SIA
 4. DBMS
 5. MAPS

Sumber: Sri Mulyani, 2017

- PENYUSUNAN RENCANA PEMBELAJARAN
SEMESTER/RPS

Terima Kasih