

1. Course Identity

Course Name/Block	Auditing 1		
Faculty	Business and Economics	Study Program	Accounting
Code	31201631	Credit Points	3
Group	Compulsory	Intake	Compulsory
Semester	4	Availability	Even Semesters
Methods	In Class/Tutorial	Media	Blended
Subject Group/Block	Audit	Prerequisite	Intermediate Accounting 2, Accounting Information Systems 2
Instructor/Instructor Coordinator			

2. COURSE LEARNING OUTCOME

GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/ Evaluation	Weight
3.4	Able to carry out a process of self-evaluation of work groups under its responsibility, and be able to manage learning independently	3.4.2	Able to manage learning independently	Students can arrange papers, make interesting slides and present about the audit process from planning, risk assessment, risk response and reporting fluently and convincingly.	Arrange articles / papers as well as the discussion formulation for each meeting	5%
3.5	Being able to present information and express ideas clearly, both verbal and written to stakeholders	3.5.1	Being able to present information and express ideas clearly, both verbal and written to stakeholders	Students can carry out the audit process from planning, risk assessment, risk response and reporting, specifically financial auditing of corporate company activities	- Articles / papers - Presentation	5%
		3.5.2	Being able to present information and express ideas clearly, both verbal and written to stakeholders	Students are able to understand audit planning and the main concepts of audit. Able to explain and mention types of audit evidence. Able to understand and complete the audit process. Able to understand and make audit reports and understand basic concepts and sampling methods for testing.	- Articles / papers - Presentation	5%
4.10	Demonstrated responsibility towards work in their area of expertise independently	4.10.1	Demonstrated responsibility towards work in their area of expertise independently	Students understand and are able to make audit reports. Able to understand the audit communication process, and understand other assurance service concepts	- Articles / papers - Presentation	5%
1.1	Mastering theoretical	1.1.1	Able to understand the basic concepts of auditing	Students can describe and understand the concepts of	- Articles / papers	5%



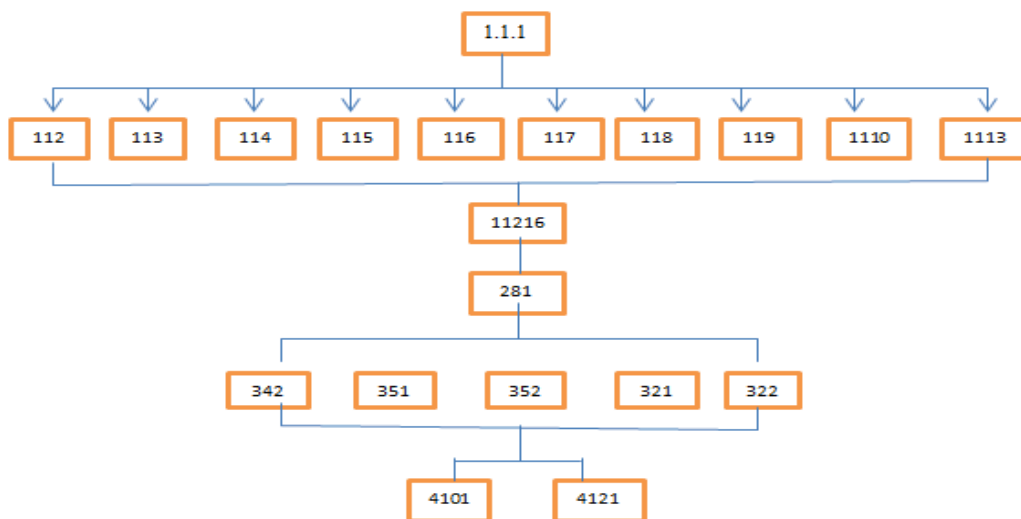
	concepts about planning, procedures, and audit reporting.			the audit market, be able to understand and explain the principles of accountant ethics, have an understanding of the Quality Control System that must be implemented at the level of the Public Accounting Firm: ISA 220 for the project and ISQC No. 1 for the entity, understand the client acceptance process and understand the reasons for client's acceptance and / or rejection, be able to understand the basic concepts, objectives and elements of internal control and risk control, be able to understand and explain analytical procedures.	- Presentation	
		1.1.2	Being able to distinguish the types of auditors and the services provided by the auditor	Students understand the basic concepts of auditing and know the general description of the auditing process, understand the concept of assurance services, can describe and understand the concepts of the market, understand and be able to make audit reports.	- Articles / papers - Presentation	5%
		1.1.3	Able to understand and explain the inspection procedures up to audit reporting	Students are able to understand audit planning and main audit concepts, able to explain and mention types of audit evidence, able to understand and complete the audit process, able to understand and be able to make audit reports, and understand basic concepts and sampling methods for testing.	- Articles / papers - Presentation	5%
		1.1.4	Able to understand the concepts of professional ethics of auditors	Students are able to understand and explain the principles of ethical accountants	- Articles / papers - Presentation	5%
		1.1.5	Able to understand audit standards, financial accounting standards and other regulations	Students have an understanding of the Quality Control System that must be implemented at the level of the Public Accounting Firm: ISA 220 for the project and ISQC no.1 for the entity	- Articles / papers - Presentation	5%



		1.1.6	Able to explain the process of accepting or rejecting audit clients	Students understand the process of client acceptance and understand the reasons for client acceptance and / or rejection	- Articles / papers - Presentation	5%
		1.1.7	Able to explain the concept of audit planning as a whole	Students understand the basic concept of auditing and know the overview of the audit process in general, understand the concept of assurance services, can describe and understand the concept of the audit market, understand and be able to make an audit report.	- Articles / papers - Presentation	5%
		1.1.8	Able to understand the concepts of internal control and risk control in the inspection process	Students are able to understand the basic concepts, objectives, and elements of internal control and risk control	- Articles / papers - Presentation	5%
		1.1.9	Able to understand the concepts of audit evidence and management assertions in financial statements	Students are able to explain and mention the types of audit evidence and management assertions	- Articles / papers - Presentation	5%
		1.1.10	Able to understand the basic concepts of risk-based audit	Students are able to understand audit planning and the main concepts of risk-based auditing. Students are able to understand ISA regarding the identification and assessment of risk (inherent risk ie business risk and fraud), Risk Based Business Model, Audit Strategy, Audit Team Discussion, Audit Planning Memorandum	- Articles / papers - Presentation	5%
		1.1.13	Able to understand the concept of auditing in an information technology environment	Able to understand the concept of auditing in an information technology environment	- Articles / papers - Presentation	5%
		1.12.1 6	Able to explain the concept of internal control within the company	Students are able to understand the basic concepts, objectives, and elements of internal control and risk control	- Articles / papers - Presentation	5%
2.8	Able to evaluate the audit evidence of the financial	2.8.1	Able to carry out audit and business risk assessments	Students are able to understand audit planning and main audit concepts, able to explain and mention the types	- Articles / papers - Presentation	5%

	statements of commercial entities financial statements of commercial entities in accordance with audit standards and statutory provisions that apply in the audit of financial statements, under supervision.			of audit evidence, able to understand and complete the audit process, able to understand and be able to make audit reports and understand basic concepts and sampling methods for testing.		
4.12	Able to apply the principles of business ethics and the accounting profession.	4.12.1	Able to apply professional ethical principles for accountants.	Students are able to understand and explain the principles of ethical accountants	- Articles / papers - Presentation	5%
3.2	Able to maintain and develop networks with mentors, colleagues, colleagues both inside and outside the institution	3.2.1	Able to be responsible for the achievement of group work	Students are able to carry out an audit process by division of team work	- Articles / papers - Presentation	5%
		3.2.2	Able to supervise the work assigned to workers who are under their responsibility	Students are able to carry out the audit process according to applicable standards	- Articles / papers - Presentation	5%

3. Map of Learning Achievement Analysis



4. Learning Experience and References

Learning Experience	Students gain learning experience through assignments as follows: <ul style="list-style-type: none"> • Assignment of making articles per sub-chapter of the study • Assignment to find articles or cases related to the material discussed
References	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.

5. Details of Learning Activities

Meetings	CLO/ Sub-CLO	Main/ Sub-Topics	Learning Method/ Model	Implement ation	Reference s
1	Students are able to understand the Lecture Process, Basic Concepts and Auditing Process. Students can explain the plan for lecture activities for one semester.	<ul style="list-style-type: none"> • Introduction to audit courses and learning methods • Basic concepts and audit process 	FF: Lecturers discuss lecture rules with students. The lecturer explains the lecture material for the next 1 semester and the learning methods that will be used through the lecture method. The lecturer divides students into groups for the next semester. OL: The lecturer informs the classroom code that will be used to distribute lecture-related materials	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
2	Provide understanding to students about the concept of Market Audit	<ul style="list-style-type: none"> • Demand and supply theory of audit services • Audit Regulation 	FF: The lecturer explained the lecture material according to the topic AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material and group discussion on the topic. IA: wrap up the explanation from the lecturer.	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
3	Students' understanding of the	<ul style="list-style-type: none"> • Ethics & morality 	FF: The lecturer conducts further discussion and closes the lecture session.	Duration 3 x 50 minutes	Hayes, Rick., Philip,



	code of ethics for the accounting profession	<ul style="list-style-type: none"> Ethical Principles of the accounting profession Comparing codes of ethics in Indonesia with those in reference books (SPAP) and the accounting profession in Indonesia 	<p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>		Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
4	Provide understanding to students about audit services	Quality Control System that must be implemented at the level of the Public Accounting Firm: ISA 220 for the project and ISQC no.1 for the entity	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
5	Provide understanding to students about the client admission process	The process of accepting clients and understanding the reasons for client acceptance or rejection	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing,



					3ed., Pearson.
6	Provide understanding to students about audit planning and the main concepts of the audit	<ul style="list-style-type: none"> ISA regarding the identification and assessment of risk (inherent risk ie business risk and fraud) Risk Based Business Audit Strategy Model, Audit team discussion, audit planning memorandum 	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
7	Provide understanding of students about internal control and risk control	<ul style="list-style-type: none"> Design of internal control, IT control, and implementation Walkthrough 	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
8	Provide understanding of students about analytical procedures	Analytical procedures for financial and non-financial data	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to Internatio

					nal Standards of Auditing, 3ed., Pearson.
9	Give students an understanding of the basic concepts and sampling methods	Types of statistical and non-statistical sampling audits	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
10	Provide students with an understanding of responses to risk assessments and overall financial statements and account balances	<ul style="list-style-type: none"> • Assertion of Financial Statements and account balances • Test of Controls • Substantive Procedures 	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
11	Provide understanding of students about audit evidence	<ul style="list-style-type: none"> • The basic concept and purpose of audit evidence • Types of audit evidence 	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing

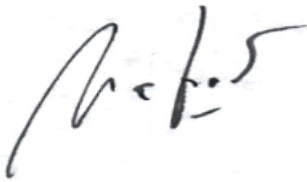
			discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.		An Introduction to International Standards of Auditing, 3ed., Pearson.
12	Provide understanding of students about the concept of working papers	Format and content of working papers	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
13	Provide understanding of students about the audit completion process	Audit completion	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS: Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans, G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
14	Provide understanding of students about audit	<ul style="list-style-type: none"> Elements of the audit report 	<p>FF: The lecturer conducts further discussion and closes the lecture session.</p> <p>AS:</p>	Duration 3 x 50 minutes	Hayes, Rick., Philip, Wallage., and Hans,



	reports, audit communications and assurance services	<ul style="list-style-type: none"> Types of audit opinion reports 	Students / groups that have been appointed to make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. Group discussion on the topic.	G. (2014), Principles Of Auditing An Introduction to International Standards of Auditing, 3ed., Pearson.
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6. Assessment System and Evaluation

Assessment System	<p>The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:</p> <table border="1" data-bbox="630 871 1344 1176"> <thead> <tr> <th>Total</th> <th>Score</th> <th>Total</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>> 80,00</td> <td>A</td> <td>62,50 – 64,99</td> <td>C+</td> </tr> <tr> <td>77,50 – 79,99</td> <td>A-</td> <td>60,00 – 62,49</td> <td>C</td> </tr> <tr> <td>75,00 – 77,49</td> <td>A/B</td> <td>55,00 – 59,99</td> <td>C-</td> </tr> <tr> <td>72,50 – 74,99</td> <td>B+</td> <td>50,00 – 54,99</td> <td>C/D</td> </tr> <tr> <td>70,00 – 72,49</td> <td>B</td> <td>45,00 – 49,99</td> <td>D+</td> </tr> <tr> <td>67,50 – 69,99</td> <td>B-</td> <td>40,00 – 44,99</td> <td>D</td> </tr> <tr> <td>65,00 – 67,49</td> <td>B/C</td> <td>< 40</td> <td>E</td> </tr> </tbody> </table>	Total	Score	Total	Score	> 80,00	A	62,50 – 64,99	C+	77,50 – 79,99	A-	60,00 – 62,49	C	75,00 – 77,49	A/B	55,00 – 59,99	C-	72,50 – 74,99	B+	50,00 – 54,99	C/D	70,00 – 72,49	B	45,00 – 49,99	D+	67,50 – 69,99	B-	40,00 – 44,99	D	65,00 – 67,49	B/C	< 40	E
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65,00 – 67,49	B/C	< 40	E																														
Evaluation System	75% of students who take government accounting courses have a minimum average total score of 70 (B), if the indicator has not been reached, an assignment / examination will be conducted.																																

Date:	Date:	Date:
Validated by Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA	Subject Group Coordinator	Instructor/Instructor Coordinator