

|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------------|---------------------------|------------------------------------|------|-------|-------|-------|-------|--------|---|--|--|--|--------|--|---|--|--|--------|--|--|---|--|--------|--|--|--|---|
|  |                                                                                                                                                                                                                                                                                                                                                                                        | <div>Universitas Negeri Surabaya</div> <div>S2 Akuntansi</div>                                                                                                                                                                                                                                                                                                                                        |           |                                           |                           | <div>Kode</div> <div>Dokumen</div> |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| <div>RENCANA PEMBELAJARAN SEMESTER</div>                                          |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| MATA KULIAH (MK)                                                                  |                                                                                                                                                                                                                                                                                                                                                                                        | KODE                                                                                                                                                                                                                                                                                                                                                                                                  | Rumpun MK |                                           | BOBOT (sks)               | SEMESTER                           |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| Audit Forensik                                                                    |                                                                                                                                                                                                                                                                                                                                                                                        | 6210103019                                                                                                                                                                                                                                                                                                                                                                                            |           |                                           | 3                         |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| OTORISASI                                                                         |                                                                                                                                                                                                                                                                                                                                                                                        | Pengembang RPS                                                                                                                                                                                                                                                                                                                                                                                        |           | Koordinator RMK                           | Koordinator Program Studi |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                       |           | Dr. Ni Nyoman Alit Triani,<br>S.E., M.Ak. | NI NYOMAN ALIT TRIANI     |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| Deskripsi Singkat MK                                                              | Mata Kuliah ini memberikan kemampuan untuk the roles of the auditor and the forensic accounting investigator, psychology of the fraudster, investigative techiques, background investigations, the art of the interview, asset misappropriation, based audit test for the detection of financial statement fraud, based audit test for the detection of corruption, dan fraud auditing |                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| Capaian Pembelajaran (CP)                                                         | CPL-PRODI yang dibebankan pada MK                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPL-6                                                                                                                                                                                                                                                                                                                                                                                  | Mampu menyusun ide, hasil pemikiran, dan argumen saintifik di bidang Akuntansi keuangan, Audit, Akuntansi Manajemen, dan Akuntansi Sektor Publik secara bertanggung jawab dan beretika akademik, serta mengkomunikasikannya                                                                                                                                                                           |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPL-7                                                                                                                                                                                                                                                                                                                                                                                  | Mampu mengambil keputusan untuk menyelesaikan masalah dan pengembangan ilmu pengetahuan dan teknologi melalui pendekatan inter atau multidisipliner                                                                                                                                                                                                                                                   |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPL-8                                                                                                                                                                                                                                                                                                                                                                                  | Mampu memecahkan masalah dalam bidang akuntansi keuangan dan audit melalui riset dengan perspektif multiparadigma                                                                                                                                                                                                                                                                                     |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPL-3                                                                                                                                                                                                                                                                                                                                                                                  | Mengembangkan pemikiran logis, kritis, sistematis, dan kreatif dalam melakukan pekerjaan yang spesifik di bidang keahliannya serta sesuai dengan standar kompetensi kerja bidang yang bersangkutan                                                                                                                                                                                                    |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | Capaian Pembelajaran Mata Kuliah (CPMK)                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPMK-1                                                                                                                                                                                                                                                                                                                                                                                 | Mampu mengkombinasikan kompetensi teknikal, keahlian profesional untuk menyelesaikan penugasan kerja                                                                                                                                                                                                                                                                                                  |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPMK-2                                                                                                                                                                                                                                                                                                                                                                                 | menginternalisasi nilai, norma, dan etika akademik;                                                                                                                                                                                                                                                                                                                                                   |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPMK-3                                                                                                                                                                                                                                                                                                                                                                                 | Mampu Menerapkan dan Menganalisis konsep teoritis dan praktis tentang berbagai teori dalam ilmu Akuntansi dan Pelaporan Keuangan; Akuntansi Manajemen dan Pengendalian Internal; Pengauditan dan Asurans; Manajemen Keuangan dan Investasi; Perpajakan Orang Pribadi dan Badan; Sistem Informasi Akuntansi dan Manajemen; Tata Kelola, Manajemen Strategi, Pengendalian Internal dan Manajemen Risiko |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPMK-4                                                                                                                                                                                                                                                                                                                                                                                 | Mampu Menerapkan Kode Etik Profesi dan Standar Akuntansi Keuangan yang berlaku dengan dukungan teknologi informasi;                                                                                                                                                                                                                                                                                   |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | Matrik CPL - CPMK                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                        | <table border="1"> <tr> <td>CPMK</td> <td>CPL-6</td> <td>CPL-7</td> <td>CPL-8</td> <td>CPL-3</td> </tr> <tr> <td>CPMK-1</td> <td>✓</td> <td></td> <td></td> <td></td> </tr> <tr> <td>CPMK-2</td> <td></td> <td>✓</td> <td></td> <td></td> </tr> <tr> <td>CPMK-3</td> <td></td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td>CPMK-4</td> <td></td> <td></td> <td></td> <td>✓</td> </tr> </table>      |           |                                           |                           |                                    | CPMK | CPL-6 | CPL-7 | CPL-8 | CPL-3 | CPMK-1 | ✓ |  |  |  | CPMK-2 |  | ✓ |  |  | CPMK-3 |  |  | ✓ |  | CPMK-4 |  |  |  | ✓ |
|                                                                                   | CPMK                                                                                                                                                                                                                                                                                                                                                                                   | CPL-6                                                                                                                                                                                                                                                                                                                                                                                                 | CPL-7     | CPL-8                                     | CPL-3                     |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPMK-1                                                                                                                                                                                                                                                                                                                                                                                 | ✓                                                                                                                                                                                                                                                                                                                                                                                                     |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   | CPMK-2                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                       | ✓         |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| CPMK-3                                                                            |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                       | ✓         |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| CPMK-4                                                                            |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                       |           | ✓                                         |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
| Matrik CPMK pada Kemampuan akhir tiap tahapan belajar (Sub-CPMK)                  |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |
|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                           |                           |                                    |      |       |       |       |       |        |   |  |  |  |        |  |   |  |  |        |  |  |   |  |        |  |  |  |   |

|         |                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                     |                     |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
|---------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|---------------------|---|---|----|----|----|----|----|----|----|--|--|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|--------|--|---|--|--|---|--|--|--|--|--|--|---|---|--|--|--|--------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|--------|--|--|--|---|--|---|--|---|--|---|--|--|--|--|---|--|--------|--|--|---|--|--|--|---|--|---|--|---|--|--|---|--|--|
|         |                                                                               | <table><tr><td rowspan="2">CPMK</td><td colspan="16">Minggu Ke</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr><tr><td>CPMK-1</td><td></td><td>✓</td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td>✓</td><td>✓</td><td></td><td></td><td></td></tr><tr><td>CPMK-2</td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>✓</td></tr><tr><td>CPMK-3</td><td></td><td></td><td></td><td>✓</td><td></td><td>✓</td><td></td><td>✓</td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td>✓</td><td></td></tr><tr><td>CPMK-4</td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td>✓</td><td></td><td>✓</td><td></td><td>✓</td><td></td><td></td><td>✓</td><td></td><td></td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CPMK                              | Minggu Ke                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |                     |                     |   |   |    |    |    |    |    |    |    |  |  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | CPMK-1 |  | ✓ |  |  | ✓ |  |  |  |  |  |  | ✓ | ✓ |  |  |  | CPMK-2 | ✓ |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ✓ | CPMK-3 |  |  |  | ✓ |  | ✓ |  | ✓ |  | ✓ |  |  |  |  | ✓ |  | CPMK-4 |  |  | ✓ |  |  |  | ✓ |  | ✓ |  | ✓ |  |  | ✓ |  |  |
| CPMK    | Minggu Ke                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                     |                     |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
|         | 1                                                                             | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3                                 | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5               | 6                   | 7                   | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
| CPMK-1  |                                                                               | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓               |                     |                     |   |   |    |    | ✓  | ✓  |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
| CPMK-2  | ✓                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                     |                     |   |   |    |    |    |    |    |    | ✓  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
| CPMK-3  |                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                   | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 | ✓                   |                     | ✓ |   | ✓  |    |    |    |    | ✓  |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
| CPMK-4  |                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ✓                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                     | ✓                   |   | ✓ |    | ✓  |    |    | ✓  |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
| Pustaka | Utama :                                                                       | <div>1. 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). A Guide to Forensic Accounting Investigation. PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley &amp; Sons 2. Singleton, Tommie W., Singleton, Aaron J.. (2010). Fraud Auditing and Forensic Accounting. Fourth edition. Canada. John Wiley &amp; Sons 3. Aghili, Shaum. (2019). Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud. CRC Press. Taylor &amp; Francis Group</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                     |                     |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
|         | Pendukung :                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                     |                     |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
|         |                                                                               | <div>1. 1 Afriye et al 2022 Afriyie, Stephen Owusu Michael et al. (2022): Forensic Accounting: A Novel Paradigm and Relevant Knowledge in Fraud Detection and Prevention, International Journal of Public Administration, DOI: 10.1080/01900692.2021.2009855</div> <div>2. 2. Carperter et al 2002. The Role of Experience in Professional Skepticism, Knowledge Acquisition, and Fraud Detection</div> <div>3. 3. Murphy and Dacin 2011 . Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. Journal of Business Ethics Vol. 101: pp 601–618</div> <div>4. 4. Noris et al., 2019. The Psychology of Internet Fraud Victimization: a Systematic Review. Journal of Police and Criminal Psychology Vol 34, pp 231–245</div> <div>5. 5. Kaur et al (2022) . A systematic review on forensic accounting and its contribution towards fraud detection and prevention. Journal of Financial Regulation and Compliance Vol. 31 No. 1, 2023 pp. 60-95</div> <div>6. 6. Gbegi dan Adebisi (2014). Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector. Mediterranean Journal of Social Sciences MCSEER Publishing, Rome-Italy. Vol. 5. No 3</div> <div>7. 7. Cohen et al (2014). Media Bias and the Persistence of the Expectation Gap: An Analysis of Press Articles on Corporate Fraud. J Bus Ethics Vol. 144:637–659</div> <div>8. 8. Xu et al., (2022). Using Machine Learning to Predict Corporate Fraud: Evidence Based on the GONE Framework. Journal of Business Ethics</div> <div>9. 9.Gierlasinski et al., (2010). A Comparison of Interviewing Techniques: HR versus Fraud Examination. Volume 5, Number 1, Fall 2010</div> <div>10. 10. Bosler (2015). An Interview With Deputy Chief, Health Care Fraud Unit at the U.S. Attorney's Office. Vol 33 No 10</div> <div>11. 11. Bakri (2017). Mitigating asset misappropriation through integrity and fraud risk elements Evidence emerging economies. Journal of Financial Crime Vol. 24 No. 2, 2017 pp. 242-255</div> <div>12. 12. Wang et al (2022). Gender diversity and financial statement fraud. Journal Account Public policy. <a href="https://doi.org/10.1016/j.jaccpubpol.2021.106903">https://doi.org/10.1016/j.jaccpubpol.2021.106903</a></div> <div>13. 13. Hallak and Poison (2006). ACADEMIC FRAUD, ACCREDITATION AND QUALITY ASSURANCE: LEARNING FROM THE PAST AND CHALLENGES FOR THE FUTURE</div> <div>14. 14. Demski (2003). Corporate Conflicts of Interest. Journal of Economic Perspectives—Volume 17, Number 2—Spring 2003—Pages 51–72</div> <div>15. 15. Sheehan (2014). Fraud, conflict of interest, and other enforcement issues in clinical research. CLEVELAND CLINIC JOURNAL OF MEDICINE VOLUME 74 • SUPPLEMENT 2</div> <div>16. 16. Vanasco (1998); Fraud auditing. Managerial Auditing Journal Vol. 13 No 1 pp. 4–71</div> |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                     |                     |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
| Mg Ke-  | Kemampuan akhir tiap tahapan belajar (Sub-CPMK)                               | Penilaian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [ Estimasi Waktu]                                                                                                                                                                                                                                                                                                                                                                                                                     |                 | Materi Pembelajaran | Bobot Penilaian (%) |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
|         |                                                                               | Indikator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Kriteria & Bentuk                 | Luring (offline)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Daring (online) |                     |                     |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
| (1)     | (2)                                                                           | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (4)                               | (5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (6)             | (7)                 | (8)                 |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |
| 1       | Mengklasifikasi the roles of auditor and the forensic accounting investigator | 1. Mampu Menjelaskan complexity and change 2. Mampu menjelaskan auditor roles in perspective 3. Mampuu menjelaskan each company is unique 4. Mampu menjelaskan role of company culture 5. Mampu menjelaskan fraud versus error 6. Mampu menjelaskan reasonable assurance 7. Mampu menjelaskan profrssional skepticsm, knowledge and experience dan independence and objectivity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Benar semua mendapatkan nilai 100 | Mampu menjelaskan profrssional skepticsm, knowledge and experience dan independence and objectivity dan membahas jurnal Afriye et al 2022 1. Afriyie, Stephen Owusu Michael et al. (2022): Forensic Accounting: A Novel Paradigm and Relevant Knowledge in Fraud Detection and Prevention, International Journal of Public Administration, DOI: 10.1080/01900692.2021.2009855 2. Carperter et al 2002. The Role of Experience in Professional Skepticism, Knowledge Acquisition, and Fraud Detection |                 |                     | 5%                  |   |   |    |    |    |    |    |    |    |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |        |  |   |  |  |   |  |  |  |  |  |  |   |   |  |  |  |        |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |        |  |  |  |   |  |   |  |   |  |   |  |  |  |  |   |  |        |  |  |   |  |  |  |   |  |   |  |   |  |  |   |  |  |

|   |                                                          |                                                                                                                                                                                                                                                                                                                  |                                   |                     |  |  |    |
|---|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------|--|--|----|
| 2 | Mengklasifikasikan dan menggunakan psycholgy fraud       | 1. Mampu Menjelaskan calculating criminals 2. Mampu Menjelaskan situation-dependent criminals 3. Mampu Menjelaskan power brokers 4. Mampu menjelaskan kinds of rationalization 5. Mampu menjelaskan auditor need to understand the mind of the fraudster                                                         | Benar semua mendapatkan nilai 100 | Case based learning |  |  | 5% |
| 3 | Mengklasifikasikan dan menggunakan psycholgy fraud       | 1. Mampu Menjelaskan calculating criminals 2. Mampu Menjelaskan situation-dependent criminals 3. Mampu Menjelaskan power brokers 4. Mampu menjelaskan kinds of rationalization 5. Mampu menjelaskan auditor need to understand the mind of the fraudster                                                         | Benar semua mendapatkan nilai 100 | Case based learning |  |  | 7% |
| 4 | Menyusun dan mengklasifikasikan investigative techniques | 1. Mampu Menyusun dan menjelaskan timing, communication dan early administrative matters 2. Mampu menjelaskan gaining an understanding, gathering and securing information, dan coordination 3. Mampu Menyusun dan menjelaskan a word about insurance 4. Mampu menjelaskan expectations and other considerations | Benar semua mendapatkan nilai 100 | Case based learning |  |  | 8% |
| 5 | Menyusun, mengklasifikasi background Investigations      | 1. Mampu menjelaskan commercial media databased 2. Mampu menjelaskan commercial Database Providers 3. Mampu menjelaskan unique Internet Sources 4. Mampu menjelaskan international investigations                                                                                                                | Benar semua mendapatkan nilai 100 | case based learning |  |  | 8% |

|    |                                                      |                                                                                                                                                                                                                                                        |                                   |                      |  |  |    |
|----|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------|--|--|----|
| 6  | Menyusun, mengklasifikasi the art of interview       | 1. Mampu Menjelaskan dan mengklasifika planning for the interview 2. Mampu Menjelaskan types of interviews 3. Mampu Menjelaskan others may wis to attend interviews 4. Mampu menjelaskan interview process 5. Mampu Menyusun documenting the interview | Benar semua mendapatkan nilai 100 | case basedd learning |  |  | 5% |
| 7  | Menyusun, mengklasifikasi the art of interview       | 1. Mampu Menjelaskan dan mengklasifika planning for the interview 2. Mampu Menjelaskan types of interviews 3. Mampu Menjelaskan others may wis to attend interviews 4. Mampu menjelaskan interview process 5. Mampu Menyusun documenting the interview | Benar semua mendapatkan nilai 100 | case basedd learning |  |  | 5% |
| 8  | UTS                                                  | UTS                                                                                                                                                                                                                                                    | UTS                               | UTS                  |  |  | 9% |
| 9  | Menyusun, dan mengklasifikasi Asset Misappropriation | 1. Mampu menjelaskan assets misappropriation fraud schemes: Cash Schemes, Skimming, dan cash Larceny 2. Mampu Menyusun recommended controls for Asset Misappropriation 3. Mampu Menjelaskan asset misappropriation fraud scheme                        | Benar semua mendapatkan nilai 100 | CASE BASED LEARNING  |  |  | 4% |
| 10 | Menyusun, dan mengklasifikasi Asset Misappropriation | 1. Mampu menjelaskan assets misappropriation fraud schemes: Cash Schemes, Skimming, dan cash Larceny 2. Mampu Menyusun recommended controls for Asset Misappropriation 3. Mampu Menjelaskan asset misappropriation fraud scheme                        | Benar semua mendapatkan nilai 100 | CASE BASED LEARNING  |  |  | 8% |

|    |                                                                                    |                                                                                                                                                                                                                                        |                                   |                     |  |  |     |
|----|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------|--|--|-----|
| 11 | Mengklasifikasikan based audit test for the detection of Financial Statement Fraud | 1. Mampu menjelaskan fraud detection<br>2. Mampu menjelaskan Financial statement fraud scheme<br>3. Mampu menjelaskan rekomendasi pengendalian untuk finansial statement fraud risk mitigation                                         | Benar semua mendapatkan nilai 100 | case based learning |  |  | 4%  |
| 12 | Mengklasifikasikan based audit test for the detection of Financial Statement Fraud | 1. Mampu menjelaskan fraud detection<br>2. Mampu menjelaskan Financial statement fraud scheme<br>3. Mampu menjelaskan rekomendasi pengendalian untuk finansial statement fraud risk mitigation                                         | Benar semua mendapatkan nilai 100 | case based learning |  |  | 10% |
| 13 | Mengklasifikasikan Based Audit Tests for the detection of Corruption               | 1. Mampu Menjelaskan corruption schemes<br>2. Mampu menjelaskan conflict of Interest Scheme<br>3. Mampu menjelaskan, Economic Extortion scheme                                                                                         | Benar semua mendapatkan nilai 100 | case based learning |  |  | 4%  |
| 14 | Mengklasifikasikan Based Audit Tests for the detection of Corruption               | 1. Mampu Menjelaskan corruption schemes<br>2. Mampu menjelaskan conflict of Interest Scheme<br>3. Mampu menjelaskan, Economic Extortion scheme                                                                                         | Benar semua mendapatkan nilai 100 | case based learning |  |  | 5%  |
| 15 | Mengklasifikasi Fraud auditing                                                     | 1. Mampu menjelaskan prevalence dan popularity among auditors<br>2. mampu menjelaskan fraud auditing process<br>3. mampu menjelaskan importance of Red Flags in fraud detection<br>4. mampu menjelaskan anti-fraud policy and strategy | Benar semua mendapatkan nilai 100 | case based learning |  |  | 5%  |
| 16 | UAS                                                                                | UAS                                                                                                                                                                                                                                    | Benar semua mendapatkan nilai 100 | UAS                 |  |  | 8%  |

SDGS (Sustainable Development Goals)



#### Catatan

1. **Capaian Pembelajaran Lulusan Program Studi (CPL-Prodi)** adalah rumusan kemampuan yang harus dimiliki oleh lulusan program studi yang mencakup sikap, penguasaan pengetahuan, keterampilan umum, dan keterampilan khusus sesuai dengan jenjang kualifikasi, yang diperoleh melalui proses pembelajaran.
2. **CPL-Prodi yang dibebankan pada Mata Kuliah** adalah bagian dari CPL-Prodi yang dipilih dan relevan untuk dikembangkan melalui suatu mata kuliah, sebagai dasar perumusan capaian pembelajaran mata kuliah.
3. **Capaian Pembelajaran Mata Kuliah (CPMK)** adalah kemampuan yang dirumuskan secara spesifik dan diturunkan dari CPL-Prodi yang dibebankan pada mata kuliah, serta menggambarkan kompetensi yang harus dicapai mahasiswa setelah menyelesaikan mata kuliah.
4. **Sub-CPMK** adalah kemampuan akhir yang direncanakan pada setiap tahap pembelajaran, sebagai penjabaran lebih rinci dari CPMK, bersifat terukur dan dapat diamati sesuai dengan materi pembelajaran.
5. **Indikator Penilaian** adalah pernyataan spesifik dan terukur yang digunakan untuk menilai ketercapaian Sub-CPMK, baik dari proses maupun hasil belajar mahasiswa, yang didukung dengan bukti penilaian.
6. **Kriteria Penilaian** adalah tolok ukur yang digunakan untuk menentukan tingkat ketercapaian hasil belajar mahasiswa berdasarkan indikator penilaian, guna menjamin penilaian yang objektif, konsisten, dan adil. Kriteria penilaian dapat bersifat kuantitatif dan/atau kualitatif.
7. **Bentuk Penilaian** meliputi penilaian tes dan non-tes sesuai dengan karakteristik capaian pembelajaran.
8. **Bentuk Pembelajaran** meliputi kuliah, responsi, tutorial, seminar atau bentuk lain yang setara, praktikum, praktik studio, praktik bengkel, praktik lapangan, penelitian, dan pengabdian kepada masyarakat.
9. **Metode Pembelajaran** merupakan cara penyampaian pembelajaran yang digunakan untuk mencapai capaian pembelajaran, antara lain Small Group Discussion, Project Based Learning, Case Based Learning, Collaborative Learning, Discovery Learning, Self-Directed Learning, serta metode lain yang relevan.
10. **Materi Pembelajaran** adalah bahan kajian yang disusun secara sistematis dalam bentuk pokok dan sub-pokok bahasan untuk mendukung pencapaian Sub-CPMK.
11. **Bobot Penilaian** adalah persentase kontribusi setiap komponen penilaian terhadap nilai akhir mata kuliah, yang ditetapkan secara proporsional sesuai tingkat kompleksitas dan ketercapaian Sub-CPMK, dengan total keseluruhan sebesar 100%.
12. TM = Tatap Muka, PT = Penugasan Terstruktur, BM = Belajar Mandiri.