



**Universitas Negeri Surabaya
Fakultas Ekonomika dan Bisnis
Program Studi S2 Akuntansi**

Kode Dokumen

RENCANA PEMBELAJARAN SEMESTER

| MATA KULIAH (MK) | KODE | Rumpun MK | BOBOT (sks) | | | SEMESTER | Tgl Penyusunan |
|------------------|------------|-----------|-------------|-----|-----------|----------|----------------|
| Audit Forensik | 6210103019 | | T=2 | P=0 | ECTS=4.48 | 3 | 5 Juli 2024 |

| OTORISASI | Pengembang RPS | Koordinator RMK | Koordinator Program Studi |
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| | | Dr. Ni Nyoman Alit Triani, S.E., M.Ak. | Dr. Ni Nyoman Alit Triani, S.E., M.Ak. |

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| Model Pembelajaran | Project Based Learning |
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| Capaian Pembelajaran (CP) | CPL-PRODI yang dibebankan pada MK | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPL-8 | Mampu mengambil keputusan untuk menyelesaikan masalah dan pengembangan ilmu pengetahuan dan teknologi melalui pendekatan inter atau multidisipliner | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPL-9 | Mampu memecahkan masalah dalam bidang akuntansi keuangan dan audit melalui riset dengan perspektif multiparadigma | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPL-14 | Mampu mengembangkan keilmuan akuntansi keuangan, akuntansi manajemen dan akuntansi public atau praktek profesionalnya melalui riset, hingga menghasilkan karya inovatif dan teruji | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Capaian Pembelajaran Mata Kuliah (CPMK) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK - 1 | menginternalisasi nilai, norma, dan etika akademik; | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Matrik CPL - CPMK | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <tr> <td>CPMK</td> <td>CPL-8</td> <td>CPL-9</td> <td>CPL-14</td> </tr> <tr> <td>CPMK-1</td> <td></td> <td></td> <td></td> </tr> </table> | | | | CPMK | CPL-8 | CPL-9 | CPL-14 | CPMK-1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK | CPL-8 | CPL-9 | CPL-14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK-1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Matrik CPMK pada Kemampuan akhir tiap tahapan belajar (Sub-CPMK) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <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> </table> | | | | | | | | | | | | | | | | CPMK | Minggu Ke | | | | | | | | | | | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | CPMK-1 | | | | | | | | | | | | | | | | |
| CPMK | Minggu Ke | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| Deskripsi Singkat MK | Mata Kuliah ini memberikan kemampuan untuk the roles of the auditor and the forensic accounting investigator, psychology of the fraudster, investigative techniques, 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 |
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|----------------|--------------------|--|
| Pustaka | Utama : | |
| | 1. | <ol style="list-style-type: none"> 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). A Guide to Forensic Accounting Investigation. PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley & Sons Singleton, Tommie W., Singleton, Aaron J.. (2010). Fraud Auditing and Forensic Accounting. Fourth edition. Canada. John Wiley & Sons Aghili, Shaum. (2019). Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud. CRC Press. Taylor & Francis Group |
| | Pendukung : | <ol style="list-style-type: none"> 1. Afriye et al 2022 Afriye, 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 3. Murphy and Dacin 2011 . Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. Journal of Business Ethics Vol. 101: pp 601–618 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 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 6. Gbegi dan Adebisi (2014). Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector. Mediterranean Journal of Social Sciences MCSER Publishing, Rome-Italy. Vol. 5. No 3 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 8. Xu et al., (2022). Using Machine Learning to Predict Corporate Fraud: Evidence Based on the GONE Framework. Journal of Business Ethics 9. Gierlasinski et al., (2010). A Comparison of Interviewing Techniques: HR versus Fraud Examination. Volume 5, Number 1, Fall 2010 10. Bosler (2015). An Interview With Deputy Chief, Health Care Fraud Unit at the U.S. Attorney's Office. Vol 33 No 10 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 12. Wang et al (2022). Gender diversity and financial statement fraud. Journal Account Public policy. https://doi.org/10.1016/j.jaccpubpol.2021.106903 13. Hallak and Poison (2006). ACADEMIC FRAUD, ACCREDITATION AND QUALITY ASSURANCE: LEARNING FROM THE PAST AND CHALLENGES FOR THE FUTURE 14. Demski (2003). Corporate Conflicts of Interest. Journal of Economic Perspectives—Volume 17, Number 2—Spring 2003—Pages 51–72 15. Sheehan (2014). Fraud, conflict of interest, and other enforcement issues in clinical research. CLEVELAND CLINIC JOURNAL OF MEDICINE VOLUME 74 • SUPPLEMENT 2 16. Vanasco (1998); Fraud auditing. Managerial Auditing Journal Vol. 13 No 1 pp. 4–71 |

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| Dosen Pengampu | Prof. Dr. Pujiono, SE., Ak., M.Si. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. |
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| Mg Ke- | Kemampuan akhir tiap tahapan belajar (Sub-CPMK) | Penilaian | | Bantuan Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] | | Materi Pembelajaran [Pustaka] | Bobot Penilaian (%) |
|--------|---|-----------|-------------------|--|-----------------|-------------------------------|---------------------|
| | | Indikator | Kriteria & Bentuk | Luring (offline) | Daring (online) | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |

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|---|---|---|---|--|---|--|-----|
| 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. Mampu 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 professional skepticism, knowledge and experience and independence and objectivity | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Portofolio | Mampu menjelaskan professional skepticism, knowledge and experience and independence and objectivity dan membahas jurnal Afriye et al 2022 1. Afriye, 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 3 X 50 | Mampu menjelaskan professional skepticism, knowledge and experience and independence and objectivity dan membahas jurnal Afriye et al 2022 1. Afriye, 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 | Materi: Forensic Accounting: A Novel Paradigm and Relevant Knowledge in Fraud Detection and Prevention Pustaka: 1 Afriye et al 2022 Afriye, 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 | 10% |
| 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 | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 | Case based learning 3 X 50 | Mampu menjelaskan information system security policies | Materi: Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations Pustaka: 3. Murphy and Dacin 2011 . Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. Journal of Business Ethics Vol. 101: pp 601–618 | 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 | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif | Case based learning 3 X 50 | Mampu menjelaskan information system security policies | Materi: The Psychology of Internet Fraud Victimization: a Systematic Review. Pustaka: 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 | 5% |
| 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 | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Portofolio | Case based learning 3 X 50 | Menyusun dan mengklasifikasikan investigative | Materi: . A systematic review on forensic accounting and its contribution towards fraud detection and prevention Pustaka: 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 Materi: Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector Pustaka: 6. Gbegan dan Adebisi (2014). Forensic Accounting Skills and Techniques in Fraud Investigation in the Nigerian Public Sector. Mediterranean Journal of Social Sciences MCSER Publishing, Rome-Italy. Vol. 5. No 3 | 10% |
| 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 | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif | case based learning 3 X 50 | Menyusun dan mengklasifikasikan background investigation | Materi: Media Bias and the Persistence of the Expectation Gap: An Analysis of Press Articles on Corporate Fraud Pustaka: 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 Materi: Using Machine Learning to Predict Corporate Fraud: Evidence Based on the GONE Framework Pustaka: 8. Xu et al., (2022). Using Machine Learning to Predict Corporate Fraud: Evidence Based on the GONE Framework. Journal of Business Ethics | 10% |

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| 6 | Menyusun, mengklasifikasi the art of interview | 1. Mampu Menjelaskan dan mengklasifikasi 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 | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif | case based learning 3 X 50 | Mampu Menyusun dan mengklasifikasi the art of interview | Materi: A Comparison of Interviewing Techniques: HR versus Fraud Examination. Pustaka: 9. Gierlasinski et al., (2010). <i>A Comparison of Interviewing Techniques: HR versus Fraud Examination. Volume 5, Number 1, Fall 2010</i> | 5% |
| 7 | Menyusun, mengklasifikasi the art of interview | 1. Mampu Menjelaskan dan mengklasifikasi 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 | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif | case based learning 3 X 50 | Mampu Menyusun dan mengklasifikasi the art of interview | Materi: An Interview With Deputy Chief, Health Care Fraud Unit at the U.S Pustaka: 10. Bosler (2015). <i>An Interview With Deputy Chief, Health Care Fraud Unit at the U.S. Attorney's Office. Vol 33 No 10</i> | 5% |
| 8 | UTS | UTS | Kriteria: UTS Bentuk Penilaian : Tes | UTS 3 X 50 | | | 15% |
| 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 | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 | CASE BASED LEARNING 3 X 50 | Mampu Menyusun dan mengklasifikasikan asset misappropriation | Materi: case Nick's Roast buku 3 hal 12, dan case sales scheming buku 3 hal 15 Pustaka: 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). <i>A Guide to Forensic Accounting Investigation. PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley & Sons</i> 2. Singleton, Tommie W., Singleton, Aaron J. (2010). <i>Fraud Auditing and Forensic Accounting. Fourth edition. Canada. John Wiley & Sons</i> 3. Aghili, Shaum. (2019). <i>Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud. CRC Press. Taylor & Francis Group</i> | 10% |
| 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 | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif | CASE BASED LEARNING 3 X 50 | Mampu Menyusun dan mengklasifikasikan asset misappropriation | Materi: Mitigating asset misappropriation through integrity and fraud risk elements Evidence emerging economies Pustaka: 11. Bakri (2017). <i>Mitigating asset misappropriation through integrity and fraud risk elements Evidence emerging economies. Journal of Financial Crime Vol. 24 No. 2, 2017 pp. 242-255</i> | 10% |

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| 11 | Mengklasifikasikan based audit test for the detection of Financial Statement Fraud | 1. Mampu menjelaskan fraud detection 2. Mampu menjelaskan Financial statement fraud scheme 3. Mampu menjelaskan rekomendasi pengendalian untuk finansial statement fraud risk mitigation | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 | case based learning 3 X 50 | Mampu mengklasifikasikan based audit test for the detection of financial statement fraud | Materi: case Tesco buku 3 halaman 92 Pustaka: 1. 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). <i>A Guide to Forensic Accounting Investigation</i> . PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley & Sons 2. Singleton, Tommie W., Singleton, Aaron J. (2010). <i>Fraud Auditing and Forensic Accounting</i> . Fourth edition. Canada. John Wiley & Sons 3. Aghili, Shaum. (2019). <i>Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud</i> . CRC Press. Taylor & Francis Group | 10% |
| 12 | Mengklasifikasikan based audit test for the detection of Financial Statement Fraud | 1. Mampu menjelaskan fraud detection 2. Mampu menjelaskan Financial statement fraud scheme 3. Mampu menjelaskan rekomendasi pengendalian untuk finansial statement fraud risk mitigation | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif | case based learning 3 X 50 | Mampu mengklasifikasikan based audit test for the detection of financial statement fraud | Materi: Gender diversity and financial statement fraud Pustaka: 12. Wang et al (2022). <i>Gender diversity and financial statement fraud</i> . <i>Journal Account Public policy</i> . https://doi.org/... | 10% |
| 13 | Mengklasifikasikan Based Audit Tests for the detection of Corruption | 1. Mampu Menjelaskan corruption schemes 2. Mampu menjelaskan conflict of Interest Scheme 3. Mampu menjelaskan, Economic Extortion scheme | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 | case based learning 3 X 50 | Mampu memahami based audit test for the detection of corruption | Materi: - Membahas the three pillars of Normalization buku 3 hal 127 Pustaka: 1. 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). <i>A Guide to Forensic Accounting Investigation</i> . PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley & Sons 2. Singleton, Tommie W., Singleton, Aaron J. (2010). <i>Fraud Auditing and Forensic Accounting</i> . Fourth edition. Canada. John Wiley & Sons 3. Aghili, Shaum. (2019). <i>Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud</i> . CRC Press. Taylor & Francis Group | 5% |
| 14 | Mengklasifikasikan Based Audit Tests for the detection of Corruption | 1. Mampu Menjelaskan corruption schemes 2. Mampu menjelaskan conflict of Interest Scheme 3. Mampu menjelaskan, Economic Extortion scheme | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif | case based learning 3 X 50 | Mampu memahami based audit test for the detection of corruption | Materi: ACADEMIC FRAUD, ACCREDITATION AND QUALITY ASSURANCE: LEARNING FROM THE PAST AND CHALLENGES FOR THE FUTURE Pustaka: 13. Hallak and Poison (2006). <i>ACADEMIC FRAUD, ACCREDITATION AND QUALITY ASSURANCE: LEARNING FROM THE PAST AND CHALLENGES FOR THE FUTURE</i> Materi: Corporate Conflicts of Interest. <i>Journal of Economic Perspectives</i> Pustaka: 14. Demski (2003). <i>Corporate Conflicts of Interest. Journal of Economic Perspectives—Volume 17, Number 2—Spring 2003—Pages 51–72</i> Materi: Fraud, conflict of interest, and other enforcement issues in clinical research Pustaka: 15. Sheehan (2014). <i>Fraud, conflict of interest, and other enforcement issues in clinical research</i> . <i>CLEVELAND CLINIC JOURNAL OF MEDICINE VOLUME 74 • SUPPLEMENT 2</i> | 5% |

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|----|--------------------------------|--|---|-------------------------------|----------------------------------|---|-----|
| 15 | Mengklasifikasi Fraud auditing | 1. Mampu menjelaskan prevalence dan popularity among auditors 2. mampu menjelaskan fraud auditing process 3. mampu menjelaskan importance of Red Flags in fraud detection 4. mampu menjelaskan anti-fraud policy and strategy | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Aktifitas Partisipatif | case based learning 3 X 50 | Mampu menjelaskan fraud auditing | Materi: case studies Petroleum buku 3 hal 142 Pustaka: 1. 1. Golden, Thomas W., Skalak, Steven L., Clayton, Mona M. (2006). <i>A Guide to Forensic Accounting Investigation</i> . PricewaterhouseCoopers LLP. Hoboken, New Jersey. John Wiley & Sons 2. Singleton, Tommie W., Singleton, Aaron J.. (2010). <i>Fraud Auditing and Forensic Accounting</i> . Fourth edition. Canada. John Wiley & Sons 3. Aghili, Shaum. (2019). <i>Fraud Auditing Using CAATT A Manual for Auditors and Forensic Accountants to Detect Organizational Fraud</i> . CRC Press. Taylor & Francis Group Materi: Fraud auditing. Managerial Pustaka: 15. Sheehan (2014). <i>Fraud, conflict of interest, and other enforcement issues in clinical research</i> . CLEVELAND CLINIC JOURNAL OF MEDICINE VOLUME 74 • SUPPLEMENT 2 Materi: The Fraud Auditing: Empirical Study Concerning the Identification of the Financial Dimensions of Fraud Pustaka: 16. Vanasco (1998); <i>Fraud auditing</i> . <i>Managerial Auditing Journal</i> Vol. 13 No 1 pp. 4–71 | 5% |
| 16 | UAS | UAS | Kriteria: 1. Benar semua mendapatkan nilai 100 2. Benar namun tidak lengkap nilai 80 3. Benar tapi tidak lengkap nilai 60 4. Menjawab tapi tidak lengkap dan tepat nilai 40 Bentuk Penilaian : Tes | UAS 3 X 50 | | | 10% |

Rekap Persentase Evaluasi : Project Based Learning

| No | Evaluasi | Persentase |
|----|------------------------|------------|
| 1. | Aktifitas Partisipatif | 65% |
| 2. | Penilaian Portofolio | 10% |
| 3. | Tes | 25% |
| | | 100% |

Catatan

- Capaian Pembelajaran Lulusan PRODI (CPL-PRODI)** adalah kemampuan yang dimiliki oleh setiap lulusan PRODI yang merupakan internalisasi dari sikap, penguasaan pengetahuan dan ketrampilan sesuai dengan jenjang studinya yang diperoleh melalui proses pembelajaran.
- CPL yang dibebankan pada mata kuliah** adalah beberapa capaian pembelajaran lulusan program studi (CPL-PRODI) yang digunakan untuk pembentukan/pengembangan sebuah mata kuliah yang terdiri dari aspek sikap, ketrampilan umum, ketrampilan khusus dan pengetahuan.
- CP Mata kuliah (CPMK)** adalah kemampuan yang dijabarkan secara spesifik dari CPL yang dibebankan pada mata kuliah, dan bersifat spesifik terhadap bahan kajian atau materi pembelajaran mata kuliah tersebut.
- Sub-CP Mata kuliah (Sub-CPMK)** adalah kemampuan yang dijabarkan secara spesifik dari CPMK yang dapat diukur atau diamati dan merupakan kemampuan akhir yang direncanakan pada tiap tahap pembelajaran, dan bersifat spesifik terhadap materi pembelajaran mata kuliah tersebut.
- Indikator penilaian** kemampuan dalam proses maupun hasil belajar mahasiswa adalah pernyataan spesifik dan terukur yang mengidentifikasi kemampuan atau kinerja hasil belajar mahasiswa yang disertai bukti-bukti.
- Kriteria Penilaian** adalah patokan yang digunakan sebagai ukuran atau tolok ukur ketercapaian pembelajaran dalam penilaian berdasarkan indikator-indikator yang telah ditetapkan. Kriteria penilaian merupakan pedoman bagi penilai agar penilaian konsisten dan tidak bias. Kriteria dapat berupa kuantitatif ataupun kualitatif.
- Bentuk penilaian:** tes dan non-tes.
- Bentuk pembelajaran:** Kuliah, Responsi, Tutorial, Seminar atau yang setara, Praktikum, Praktik Studio, Praktik Bengkel, Praktik Lapangan, Penelitian, Pengabdian Kepada Masyarakat dan/atau bentuk pembelajaran lain yang setara.
- Metode Pembelajaran:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, dan metode lainnya yg setara.
- Materi Pembelajaran** adalah rincian atau uraian dari bahan kajian yg dapat disajikan dalam bentuk beberapa pokok dan sub-pokok bahasan.
- Bobot penilaian** adalah prosentasi penilaian terhadap setiap pencapaian sub-CPMK yang besarnya proposional dengan tingkat kesulitan pencapaian sub-CPMK tsb., dan totalnya 100%.
- TM= Tatap Muka, PT=Penugasan terstruktur, BM=Belajar mandiri.