



Universitas Negeri Surabaya
Faculty of Engineering,
Bachelor of Information Systems Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date																																																																																																															
Information Systems Audit	5720103005		T=3 P=0 ECTS=4.77	5	July 17, 2024																																																																																																															
AUTHORIZATION	SP Developer		Course Cluster Coordinator	Study Program Coordinator																																																																																																																
	Dr. Ricky Eka Putra, S.Kom., M.Kom. Rahadian Bisma, S.Kom., M.Kom		Aries Dwi Indrayanti, S.Kom., M.Kom	I Kadek Dwi Nuryana, S.T., M.Kom.																																																																																																																
Learning model	Project Based Learning																																																																																																																			
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																																																			
	PLO-25	Have the ability to design and implement computer-based problem solving systems;																																																																																																																		
	PLO-30	Able to apply the basic principles of algorithms and computer science theory in modeling and designing computer-based systems in such a way as to demonstrate an understanding of the advantages and disadvantages of existing designs.																																																																																																																		
	Program Objectives (PO)																																																																																																																			
	PO - 1	Able to apply relevant Auditing Standards, ISA-based SPAP, and statutory provisions related to audits of financial statements																																																																																																																		
	PO - 2	Able to apply Financial Accounting Standards or other relevant standards to transactions or other events																																																																																																																		
	PO - 3	Able to prepare audit working papers through collecting and summarizing audit evidence independently, and contributing to a team to evaluate audit evidence on commercial entity financial statements in accordance with standards relating to audits of financial statements																																																																																																																		
	PO - 4	Able to prepare management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques.																																																																																																																		
	PLO-PO Matrix																																																																																																																			
		<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>P.O</th> <th>PLO-25</th> <th>PLO-30</th> </tr> </thead> <tbody> <tr><td>PO-1</td><td></td><td></td></tr> <tr><td>PO-2</td><td></td><td></td></tr> <tr><td>PO-3</td><td></td><td></td></tr> <tr><td>PO-4</td><td></td><td></td></tr> </tbody> </table>				P.O	PLO-25	PLO-30	PO-1			PO-2			PO-3			PO-4																																																																																																		
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																																																				
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </thead> <tbody> <tr><td>PO-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>PO-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>PO-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>PO-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> </tbody> </table>															P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																	PO-4																
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Short Course Description	The internal audit course is an elective course taken by all students in the Accounting Department, Faculty of Economics, Surabaya State University. The material discussed in internal audit includes the dynamics of the business world and the shifting role of internal audit; internal control, Risk management, and Good Corporate Governance; HR & Internal Audit Organization; Internal Audit exploration area; internal audit work cycle and planning; Implementation of work results and audit evaluation; dig up examination evidence; information technology audit; HR audit; Marketing Audit; recognizing the perpetrators and modus operandi of fraudulent acts; and detecting and handling fraudulent acts																																																																																																																			
References	Main :																																																																																																																			
	<ol style="list-style-type: none"> 1. Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Referensi Wajib). 2. ManagementAudit Prosedur dan Implementasi, IBK. Bayangkara, 2008, Salemba Empat(Referensi Wajib) 																																																																																																																			

		Supporters:					
Supporting lecturer		Rahadian Bisma, S.Kom., M.Kom.					
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline (offline)	Online (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Able to explain the dynamics of the business world and the shifting role of internal audit. Able to explain internal control, risk management and good corporate governance	1.1.1. Able to describe the dynamics of the business world and views regarding the role of internal audit 2.2.1 Able to explain internal control, Risk management and Good Corporate Governance	Criteria: 1.Max score 10. 2.If 4 aspects: 8 3.If 3 aspects: 6 4.If 2 aspects: 4 5.If 1 aspect: 2 Form of Assessment : Participatory Activities	Reading, Arranging and Delivering Study Materials 1.1 (collaborative learning) Reading, Arranging and Delivering Study Materials 2.1, 2.2, & 2.3 (collaborative learning) 4 X 50	Conduct group discussions on study material 1.1 assigned 4 X 50	Material: Comprehensively explains the role of internal audit. Reference: <i>Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Mandatory Reference).</i>	3%
2	Able to explain the dynamics of the business world and the shifting role of internal audit. Able to explain internal control, risk management and good corporate governance	1.1.1. Able to describe the dynamics of the business world and views regarding the role of internal audit 2.2.1 Able to explain internal control, Risk management and Good Corporate Governance	Criteria: 1.Max score 10. 2.If 4 aspects: 8 3.If 3 aspects: 6 4.If 2 aspects: 4 5.If 1 aspect: 2 Form of Assessment : Participatory Activities	Reading, Arranging and Delivering Study Materials 1.1 (collaborative learning) Reading, Arranging and Delivering Study Materials 2.1, 2.2, & 2.3 (collaborative learning) 4 X 50	Conduct group discussions on study material 1.1 assigned 4 X 50	Material: Internal control based on COSO framework and Good Corporate Governance Reference: <i>Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Mandatory Reference).</i>	3%

3	Able to explain HR & Internal Audit Organization	<p>1.3.1. Auditor's Mindset, Knowledge and Skills and HR Hard Competency Levels</p> <p>2.3.2 pluses and minuses of the composition of the Internal Audit Team</p> <p>3.4.1. Able to explain the Internal Audit coverage area</p> <p>4.4.2. Able to explain Illustrations of the Implementation of Compliance Audits</p> <p>5.4.3. Able to explain the extended audit view operational audit</p> <p>6.4.4. Able to explain advance Audit View Management audit</p>	<p>Criteria:</p> <p>1.Max score 10. 2.If 4 aspects: 8 3.If 3 aspects: 6 4.If 2 aspects: 4 5.If 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>Reading, Arranging and Delivering Study Materials 3.1 (collaborative learning) Reading, Arranging and Delivering Study Materials 3.2 (collaborative learning) Reading, Arranging and Delivering Study Materials 4.1 (collaborative learning) Reading, Arranging and Delivering Study Materials 4.2 (collaborative learning) Reading, Compiling and Delivering Study Materials 4.3 (collaborative learning) Reading, Arranging and Delivering Study Materials 4.4 (collaborative learning) 4 X 50</p>	<p>Conducting mindset discussion groups, auditor skills and HR competency</p>	<p>Material: Mindset, knowledge and skills of auditors and HR competency Library: <i>Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Mandatory Reference).</i></p>	3%
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4	Able to explain HR & Internal Audit Organization	<p>1.3.1. Auditor's Mindset, Knowledge and Skills and HR Hard Competency Levels</p> <p>2.3.2 pluses and minuses of the composition of the Internal Audit Team</p> <p>3.4.1. Able to explain the Internal Audit coverage area</p> <p>4.4.2. Able to explain Illustrations of the Implementation of Compliance Audits</p> <p>5.4.3. Able to explain the extended audit view operational audit</p> <p>6.4.4. Able to explain advance Audit View Management audit</p>	<p>Criteria:</p> <p>1.Max score 10. 2.If 4 aspects: 8 3.If 3 aspects: 6 4.If 2 aspects: 4 5.If 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>Reading, Arranging and Delivering Study Materials 3.1 (collaborative learning)</p> <p>Reading, Arranging and Delivering Study Materials 3.2 (collaborative learning)</p> <p>Reading, Arranging and Delivering Study Materials 4.1 (collaborative learning)</p> <p>Reading, Arranging and Delivering Study Materials 4.2 (collaborative learning)</p> <p>Reading, Arranging and Delivering Study Materials 4.3 (collaborative learning)</p> <p>Reading, Arranging and Delivering Study Materials 4.4 (collaborative learning)</p> <p>4 X 50</p>	<p>Conduct a discussion group explaining the extended audit view operational audit and advanced Audit View Management audit</p> <p>4 X 50</p>	<p>Material: Business management & Audit View Library: <i>Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Mandatory Reference).</i></p>	3%
5	Able to explain the Internal Audit Performance and Planning Cycle	<p>1.5.1. Able to explain the Internal Audit Work Cycle and Planning</p> <p>2.6.1. Able to understand implementation, work results & audit evaluation</p>	<p>Criteria:</p> <p>1.Max score 10. 2.If 4 aspects: 8 3.If 3 aspects: 6 4.If 2 aspects: 4 5.If 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>Reading, Arranging and Delivering Study Material 5.1 (collaborative learning)</p> <p>Reading, Arranging and Delivering Study Material 6.1 (collaborative learning)</p> <p>4 X 50</p>	<p>Discussion group about the 4 X 50 internal audit work cycle and planning</p>	<p>Material: Advance Audit View Management audit Library: <i>Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Mandatory Reference).</i></p>	3%
6	Able to explain the Internal Audit Performance and Planning Cycle	<p>1.5.1. Able to explain the Internal Audit Work Cycle and Planning</p> <p>2.6.1. Able to understand implementation, work results & audit evaluation</p>	<p>Criteria:</p> <p>1.Max score 10. 2.If 4 aspects: 8 3.If 3 aspects: 6 4.If 2 aspects: 4 5.If 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>Reading, Arranging and Delivering Study Material 5.1 (collaborative learning)</p> <p>Reading, Arranging and Delivering Study Material 6.1 (collaborative learning)</p> <p>4 X 50</p>	<p>The audit implementation discussion group arrived at a qualitative conclusion on the results of the 4 X 50 audit</p>	<p>Material: Regular On Desk Audit Activities and On Site Evaluation Activities References: <i>Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Mandatory Reference).</i></p>	3%

7	Understand the process of collecting audit evidence	1.7.1. Able to understand the process of collecting audit evidence 2.7.2. Able to explain the range of evidence: sharpen examination findings	Criteria: 1. Max score 10. 2. If 4 aspects: 8 3. If 3 aspects: 6 4. If 2 aspects: 4 5. If 1 aspect: 2 Form of Assessment : Participatory Activities	Reading, Arranging and Delivering Study Materials 7.1 - 7.2 (collaborative learning) Reading, Arranging and Delivering Study Materials 7.3- 7.4 (collaborative learning) 2 X 50	Group discussion on collecting inspection evidence and understanding the 2 X 50 evidence range	Material: Clarify responsibility for audit results and confirm audit findings. Reference: <i>Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Mandatory Reference).</i>	3%
8	UTS	UTS	Criteria: UTS Form of Assessment : Project Results Assessment / Product Assessment	UTS 2 X 50	UTS 2 X 50	Material: UTS Library:	20%
9	Able to carry out Information Technology audits and Human Resources Audits	1.9.1. Able to examine information technology audits 2.10.1. Able to check human resources audits 3.11. Able to check human resources audits	Criteria: 1. Max score 10. 2. If 4 aspects: 8 3. If 3 aspects: 6 4. If 2 aspects: 4 5. If 1 aspect: 2 Form of Assessment : Participatory Activities	Reading, Arranging and Delivering Study Materials 9.1-9.4 (collaborative learning) Reading, Arranging and Delivering Study Materials 10.1, 10.2, 10.3 and 10.4 (collaborative learning) Reading, Arranging and Delivering Study Materials 11.1, 11.2, 11.3 and 11.4 (collaborative learning) 6 X 50	Create papers and PPTs about 6 X 50 information technology audits	Material: Audit of data processing centers and system administrators Reference: <i>Management Audit Procedures and Implementation, IBK. Bayangkara, 2008, Salemba Empat (Mandatory Reference)</i>	3%
10	Able to carry out Information Technology audits and Human Resources Audits	1.9.1. Able to examine information technology audits 2.10.1. Able to check human resources audits 3.11. Able to check human resources audits	Criteria: 1. Max score 10. 2. If 4 aspects: 8 3. If 3 aspects: 6 4. If 2 aspects: 4 5. If 1 aspect: 2 Form of Assessment : Participatory Activities	Reading, Arranging and Delivering Study Materials 9.1-9.4 (collaborative learning) Reading, Arranging and Delivering Study Materials 10.1, 10.2, 10.3 and 10.4 (collaborative learning) Reading, Arranging and Delivering Study Materials 11.1, 11.2, 11.3 and 11.4 (collaborative learning) 6 X 50	Create papers and PPTs about 6 X 50 human resources audits	Material: Audit of HR planning and management Reference: <i>Management Audit Procedures and Implementation, IBK. Bayangkara, 2008, Salemba Empat (Mandatory Reference)</i>	3%

11	Able to carry out Information Technology audits and Human Resources Audits	<p>1.9.1. Able to examine information technology audits</p> <p>2.10.1. Able to check human resources audits</p> <p>3.11. Able to check human resources audits</p>	<p>Criteria:</p> <p>1. Max score 10. 2. If 4 aspects: 8 3. If 3 aspects: 6 4. If 2 aspects: 4 5. If 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>Reading, Arranging and Delivering Study Materials 9.1-9.4 (collaborative learning) Reading, Arranging and Delivering Study Materials 10.1, 10.2, 10.3 and 10.4 (collaborative learning) Reading, Arranging and Delivering Study Materials 11.1, 11.2, 11.3 and 11.4 (collaborative learning) 6 X 50</p>	6 X 50 discussion group	<p>Material: Audit of payroll and HR allowances guaranteeing employee rights. Reference: <i>Management Audit Procedures and Implementation, IBK. Bayangkara, 2008, Salemba Empat (Mandatory Reference)</i></p>	3%
12	Able to conduct marketing audits	12.1. Able to examine marketing, sales and customer service audits	<p>Criteria:</p> <p>1. Max score 10. 2. If 4 aspects: 8 3. If 3 aspects: 6 4. If 2 aspects: 4 5. If 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>Reading, Arranging and Delivering Study Materials 12.1, 12.2, 12.3, 12.4 and 13.5 (collaborative learning) Reading, Arranging and Delivering Study Materials (collaborative learning) 4 X 50</p>	Conduct a discussion group and create a PPT about 4 X 50 marketing audit	<p>Material: Audits related to brand development and marketing activities: measuring areas where investment is greatest. References: <i>Management Audit Procedures and Implementation, IBK. Bayangkara, 2008, Salemba Empat (Mandatory Reference)</i></p>	3%
13	Able to conduct marketing audits	12.1. Able to examine marketing, sales and customer service audits	<p>Criteria:</p> <p>1. Max score 10. 2. If 4 aspects: 8 3. If 3 aspects: 6 4. If 2 aspects: 4 5. If 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>Reading, Arranging and Delivering Study Materials 12.1, 12.2, 12.3, 12.4 and 13.5 (collaborative learning) Reading, Arranging and Delivering Study Materials (collaborative learning) 4 X 50</p>	Conduct a discussion group and create a PPT about 4 X 50 marketing audit	<p>Material: Audits related to sales and customer service: measuring the homepage of the business and where the image is at stake. References: <i>Management Audit Procedures and Implementation, IBK. Bayangkara, 2008, Salemba Empat (Mandatory Reference)</i></p>	3%
14	Able to carry out fraud audits	14.1. Able to recognize the perpetrator and modus operandi of fraudulent acts	<p>Criteria:</p> <p>1. Max score 10. 2. If 4 aspects: 8 3. If 3 aspects: 6 4. If 2 aspects: 4 5. If 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>Reading, Arranging and Delivering Study Material (collaborative learning) 2 X 50</p>	Create papers and PPTs about 2 X 50 fraud audits	<p>Material: Common modus for fraudulent acts Reference: <i>Management Audit Procedures and Implementation, IBK. Bayangkara, 2008, Salemba Empat (Mandatory Reference)</i></p>	3%

15	Able to carry out fraud audits	14.1. Able to recognize the perpetrator and modus operandi of fraudulent acts	Criteria: 1. Max score 10. 2. If 4 aspects: 8 3. If 3 aspects: 6 4. If 2 aspects: 4 5. If 1 aspect: 2 Form of Assessment : Participatory Activities	Reading, Arranging and Delivering Study Material (collaborative learning) 2 X 50	Create papers and PPTs about detecting and handling 2 X 50 fraud	Material: Risk-based audit for fraud detection Reference: <i>Management Audit Procedures and Implementation, IBK. Bayangkara, 2008, Salemba Empat (Mandatory Reference)</i>	3%
16	UAS	UAS	Criteria: UAS Form of Assessment : Project Results Assessment / Product Assessment, Test	UAS 2 X 50	UAS 2 X 50	Material: UAS Literature:	14%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	42%
2.	Project Results Assessment / Product Assessment	27%
3.	Test	7%
		76%

Notes

- Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
- Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
- Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
- Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
- Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
- Forms of assessment:** test and non-test.
- Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
- Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.