	Universitas Negeri Surabaya Faculty of Economics and Business Bachelor of Accounting Study Program					**Document Code**	

SEMESTER LEARNING PLAN

Courses		CODE		Course Family		Credit Weight			SEMESTER	Compilation Date
Audit Management		6220102052				T=2	P=0	ECTS=3.18	0	July 17, 2024

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
	....	....	Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.

Learning model	Case Studies

Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**
	Program Objectives (PO)
	PLO-PO Matrix

	P.O

PO Matrix at the end of each learning stage (Sub-PO)

P.O	Week															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

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 :**	
	1. Internal Audit, ValeryG. Kumaat, 2011, Erlangga (Referensi Wajib). 2. ManagementAudit Prosedur dan Implementasi, IBK. Bayangkara, 2008, Salemba Empat(Referensi Wajib)	
	Supporters:	

Supporting lecturer	Prof. Dr. Pujiono, SE., Ak., M.Si. Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Dewi Prastiwi, S.E., Ak., M.Si. Dr. Ni Nyoman Alit Triani, S.E., M.Ak.

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. Able to describe the dynamics of the business world and views regarding the role of internal audit 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	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			0%
2							0%
3	Able to explain HR & Internal Audit Organization	3.1. Auditor's Mindset, Knowledge and Skills and Level of HR Hard Competency 3.2 plus and minus internal audit team composition 4.1. Able to explain Internal Audit coverage area 4.2. Able to explain the Illustration of the Implementation of Compliance Audit 4.3. Able to explain extended audit view operational audit 4.4. Able to explain advance Audit View Management audit	**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	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			0%
4							0%

5	Able to explain the Internal Audit Performance and Planning Cycle	5.1. Able to explain the Internal Audit Work Cycle and Planning 6.1. Able to understand implementation, work results & audit evaluation	**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	Reading, Arranging and Delivering Study Material 5.1 (collaborative learning) Reading, Arranging and Delivering Study Material 6.1 (collaborative learning) 4 X 50			0%
6							0%
7	Understand the process of collecting audit evidence	7.1. Able to understand the process of collecting audit evidence 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	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			0%
8	UTS	UTS	**Criteria:** UTS	UTS 2 X 50			0%
9	Able to carry out Information Technology audits and Human Resources Audits	9.1. Able to examine information technology audits 10.1. Able to check human resources audits 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	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			0%
10							0%
11							0%

No	Sub-PO ability	Sub-PO	Criteria	Learning materials			%
12	Able to conduct marketing audits	12.1. Able to examine marketing, sales and customer service 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	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			0%
13							0%
14	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	Reading, Arranging and Delivering Study Materials (collaborative learning) 2 X 50			0%
15	Able to detect and handle fraud	15.1. Able to detect and handle 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	Reading, Arranging and Delivering Study Materials (collaborative learning) 2 X 50			0%
16	UAS	UAS	**Criteria:** UAS	UAS 2 X 50			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

Notes

1. **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.
2. **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.
3. **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.
4. **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.
5. **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.
6. **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.
7. **Forms of assessment:** test and non-test.
8. **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.
9. **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.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **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%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.