



**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																																										
Auditing 1	6220103074		T=3	P=0	ECTS=4.77	5	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																																															
Short Course Description	PO Matrix at the end of each learning stage (Sub-PO)																																																
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 5%;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 2%;">1</td> <td style="width: 2%;">2</td> <td style="width: 2%;">3</td> <td style="width: 2%;">4</td> <td style="width: 2%;">5</td> <td style="width: 2%;">6</td> <td style="width: 2%;">7</td> <td style="width: 2%;">8</td> <td style="width: 2%;">9</td> <td style="width: 2%;">10</td> <td style="width: 2%;">11</td> <td style="width: 2%;">12</td> <td style="width: 2%;">13</td> <td style="width: 2%;">14</td> <td style="width: 2%;">15</td> <td style="width: 2%;">16</td> </tr> </table>																P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P.O	Week																																																
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																	
References	<p>Main :</p> <ol style="list-style-type: none"> 1. Referensi :1. Audit Kontemporer, T.M Tuanakotta, 2015, Salemba Empat (Referensi Wajib).2. Audit Berbasis ISA (International Standards on Auditing), T.M Tuanakotta, 2013, Salemba Empat.3. Auditing & Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik, Sukrisno Agoes, Edisi 4-Buku1 & 2, 2012, Salemba Empat.4. Standar Profesional Akuntan Publik (SPAP, 2013).5. Undang-Undang No. 5 Tahun 2011 tentang & Akuntan Publik.6. PP No. 20 Tahun 2015 tentang & Praktik Akuntan Publik.7. Guide to Using ISAs in the Audits of Small and Medium-Sized Entities Vol 1 Core Concepts & 2 Practical Guidance- Third Edition (IFAC,2011).8. Principles of Auditing & An Introduction to International Standards on Auditing-Second Edition (Hayes et.al,2005 <p>Supporters:</p>																																																
Supporting lecturer	Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Merlyana Dwindya Yanthi, S.E., S.T., M.SA.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 understand the profession and services of public accountants and the accounting profession	Describe and explain the profession and services of public accountants and the Accounting Profession	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Reading assignments and lectures 6 X 50			0%
2							0%
3	Carrying out risk-based audits, and the benefits of risk-based audits	1. Identifying audit risks 2. Explain risk-based auditing 3. Explain the benefits of risk-based audits	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Discussion and lecture 3 X 50			0%
4	Ethics, ISAS, and Quality Control	- Explain the Quality Control System - Explain the control environment - Explain the KAP Risk Assessment - Describe Compliance with Relevant ISAs	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Discussions and lectures 6 X 50			0%
5							0%
6	Internal control	- Explain the objectives of Internal Control - Identify the components of Internal Control - Explain the control environment and information system Explain control activities	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Discussions and lectures 6 X 50			0%
7							0%
8	Midterm exam			3 X 50			0%
9	Assertions in Financial Reports	- Explaining Management assertions - Explaining combined assertions - Explaining assertions in auditing - Explaining risk assessment at the financial report level - Explaining risk assessment at the assertion level - Explaining the types of risk of misstatement - Explaining how likely the risk is to occur Explaining subsequent audit procedures	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Discussions and lectures 6 X 50			0%
10							0%

11	Materiality and Audit Risk	<ul style="list-style-type: none"> - Explain the users of financial statements - Explain the nature of misstatements - Explain materiality and audit risk - Explain the level of materiality - Explain materiality for financial statements as a whole - Explain materiality specifics - Explain materiality performance specifications - Document materiality 	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Discussion and lecture 3 X 50			0%
12	Risk assessment procedures	<ul style="list-style-type: none"> - Explain Audit Evidence - Explain Risk assessment procedures - Explain analytical procedures - Explain observations and inspections - Explain the design and implementation of internal control - Explain other sources of risk 	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Discussions and lectures 6 X 50			0%
13							0%
14	Accounting Estimates and related parties	<ul style="list-style-type: none"> - Explain Risk assessment, response to risk - Explain written reporting and representation 	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Discussion and lecture 3 X 50			0%

15	Events and continuity of Business Summary of ISA Others	- Explain the subsequent events up to the reporting date - Explain the assignment of two dates - Explain the risk assessment procedure - Evaluate management's judgment - Explain the legal considerations and statutory provisions - Explain the audit considerations in relation to entities that use the service provider organization - Explain the audit evidence - Explain the audit assignment first - Explain special considerations - Explain the use of internal auditors' work - Explain the use of expert auditors - Explain the auditor's responsibilities with respect to other information in documents containing financial statements	Criteria: 1.90 - 100: based on understanding and activeness 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60 6.0 13 50	Discussion and lecture 3 X 50			0%
16	Final exams			3 X 50			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

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%.

12. TM=Face to face, PT=Structured assignments, BM=Independent study.