



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

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>	<b>SEMESTER</b>	<b>Compilation Date</b>																																											
Auditing 2	6220103075		T=3 P=0 ECTS=4.77	6	July 17, 2024																																											
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>		<b>Study Program Coordinator</b>																																											
	.....		.....		Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																											
<b>Learning model</b>	Case Studies																																															
<b>Program Learning Outcomes (PLO)</b>	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)																																															
	<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: 3%;">1</td> <td style="width: 3%;">2</td> <td style="width: 3%;">3</td> <td style="width: 3%;">4</td> <td style="width: 3%;">5</td> <td style="width: 3%;">6</td> <td style="width: 3%;">7</td> <td style="width: 3%;">8</td> <td style="width: 3%;">9</td> <td style="width: 3%;">10</td> <td style="width: 3%;">11</td> <td style="width: 3%;">12</td> <td style="width: 3%;">13</td> <td style="width: 3%;">14</td> <td style="width: 3%;">15</td> <td style="width: 3%;">16</td> </tr> </table>															P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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<b>Short Course Description</b>	The Auditing II course is a core course that must be taken by all students in the Accounting Department, Faculty of Economics, Surabaya State University. The material discussed in Auditing II covers the next stages of the audit process, namely: Responding to Risk through a responsive audit plan, Advanced audit procedures, Sufficient and appropriate audit evidence, Use of the results of other parties' work, Audit conclusions and reporting, and Special areas.																																															
<b>References</b>	<b>Main :</b>																																															
	<ol style="list-style-type: none"> <li>1. Audit Berbasis ISA (International Standards on Auditing) T. M Tuanakotta, 2013, Salemba Empat.</li> <li>2. Standar Profesional Akuntan Publik (SPAP, 2013).</li> <li>3. Undang-Undang No. 5 Tahun 2011 tentang 1CAkuntan Publik 1D.</li> <li>4. Guide to Using ISAs in the Audits of Small and Medium-Sized Entities Vol 1 Core Concepts &amp; 2 Practical Guidance-Third Edition (IFAC, 2011).</li> <li>5. Principles of Auditing 1CAIntroduction to International Standards on Auditing-Second Edition (Hayes et al., 2005).</li> </ol>																																															
	<b>Supporters:</b>																																															
<b>Supporting lecturer</b>	Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Merlyana Dwindi Yanthi, S.E., S.T., M.SA.Ak.																																															
<b>Week-</b>	<b>Final abilities of each learning stage (Sub-PO)</b>	<b>Evaluation</b>		<b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b>		<b>Learning materials [ References ]</b>	<b>Assessment Weight (%)</b>																																									
		<b>Indicator</b>	<b>Criteria &amp; Form</b>	<b>Offline ( offline )</b>	<b>Online ( online )</b>																																											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																									

1	Able to prepare the stages of a responsive audit plan (Responsive Audit Plan) – Part I Risk Response	1.1. Able to identify risks of material misstatement (RSSM) at the financial report and assertion level 1.2. Able to explain audit plans and strategies		Reading, Exploring, Summarizing and Delivering Concept Maps ISA Topics at each meeting (collaborative learning) Group Discussions, Identifying and Delivering Case Analysis ISA Topics at each meeting (Case Themes given by/Lecturer) (collaborative learning) 3 X 50			0%
2	Able to prepare the stages of a responsive audit plan (Responsive Audit Plan) – Part I Risk Response	2.1. Able to understand the auditor's obligations in a responsive audit		Reading literature and listening to students' explanations 3 X 50			0%
3	Able to prepare the stages of a responsive audit plan (Responsive Audit Plan) - Part II Risk Response	3.1. Designing subsequent audit procedures 3.1. Explain the subsequent audit procedures 4.1. Able to analyze the adequacy of internal control and the conformity of the auditee's financial reporting framework with applicable standards in Indonesia		Reading, Exploring, Summarizing and Delivering Concept Maps ISA Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Case Analysis ISA Topics at each meeting (Case Themes given by/Lecturer) (collaborative learning) Reading literature and listening to students' explanations 3 X 50			0%

4	Able to prepare the stages of a responsive audit plan (Responsive Audit Plan) - Part II Risk Response	3.1. Designing subsequent audit procedures 3.1. Explain the subsequent audit procedures 4.1. Able to analyze the adequacy of internal control and the conformity of the auditee's financial reporting framework with applicable standards in Indonesia		Reading, Exploring, Summarizing and Delivering Concept Maps ISA Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Case Analysis ISA Topics at each meeting (Case Themes given by/Lecturer) (collaborative learning) Reading literature and listening to students' explanations 3 X 50			0%
5	Able to determine the extent of testing (extent of testing) in response to the assessed RSSM	5.1. Able to know sampling techniques and determine appropriate sampling procedures 5.1. Able to determine the extent of substantive procedures 6.1. Able to determine the extent of substantive analytical procedures 6.1. Able to explain the methods of control test procedures		Reading, Exploring, Summarizing and Delivering Concept Maps ISA Topics at each meeting (collaborative learning) Group Discussions, Identifying and Delivering Case Analysis ISA Topics at each meeting (Case Themes given by/Lecturer) (collaborative learning) 3 X 50			0%

6	Able to determine the extent of testing (extent of testing) in response to the assessed RSSM	5.1. Able to know sampling techniques and determine appropriate sampling procedures 5.1. Able to determine the extent of substantive procedures 6.1. Able to determine the extent of substantive analytical procedures 6.1. Able to explain the methods of control test procedures		Reading, Exploring, Summarizing and Delivering Concept Maps ISA Topics at each meeting (collaborative learning) Group Discussions, Identifying and Delivering Case Analysis ISA Topics at each meeting (Case Themes given by/Lecturer) (collaborative learning) 3 X 50			0%
7	Know the Audit Documentation Process properly and adequately the auditor's response to risks	7.1. Able to document audits in a timely and sufficient manner 7.2. Able to document the nature, timing and extent of audit procedures 7.3. Able to explain ownership of files (examination working papers) 7.4. Copy Entity Records		Reading, Exploring, Summarizing and Delivering Concept Maps ISA Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Case Analysis ISA Topics at each meeting (Case Themes given by/Lecturer) 3 X 50			0%
8	Students are able to answer Midterm Exam questions	UTS		UTS 2 X 50			0%

9	Analyzing Management's Written Representations	Able to explain what and why written management representations are needed by auditors. Able to determine the reliability of both oral and written management representations		Reading, Exploring, Summarizing and Delivering Concept Maps ISA Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Case Analysis ISA Topics at each meeting (Case Theme given by the Lecturer) Group Discussion, Identifying and Delivering the Case Analysis ISA Topics at each meeting (Case Theme given by the Lecturer) 3 X 50			0%
10	Analyzing Management's Written Representations	Able to explain what and why written management representations are needed by auditors. Able to determine the reliability of both oral and written management representations		Reading, Exploring, Summarizing and Delivering Concept Maps ISA Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Case Analysis ISA Topics at each meeting (Case Theme given by the Lecturer) Group Discussion, Identifying and Delivering the Case Analysis ISA Topics at each meeting (Case Theme given by the Lecturer) 3 X 50			0%

11	Able to prepare reporting stages	11.1. Able to understand the financial reporting framework 11.2. Able to formulate opinions 12.1. Know the Form and Editorial of the Auditor's Report.		Group Discussion, Identifying and Delivering Case Analysis ISA Topic for each meeting (Case Theme given by the Lecturer) Group Discussion, Identifying and Delivering the Case Analysis ISA Topic for each meeting (Case Theme given by the Lecturer) Group Discussion, Identifying and Delivering the Case Analysis ISA Topic for each meeting (Case Theme given by the Lecturer) 3 X 50			0%
12	Able to prepare reporting stages	11.1. Able to understand the financial reporting framework 11.2. Able to formulate opinions 12.1. Know the Form and Editorial of the Auditor's Report.		Group Discussion, Identifying and Delivering Case Analysis ISA Topic for each meeting (Case Theme given by the Lecturer) Group Discussion, Identifying and Delivering the Case Analysis ISA Topic for each meeting (Case Theme given by the Lecturer) Group Discussion, Identifying and Delivering the Case Analysis ISA Topic for each meeting (Case Theme given by the Lecturer) 3 X 50			0%

13	Evaluating Audit Evidence	13.1. Able to know the sufficiency and appropriateness of audit evidence so that the auditor can draw reasonable conclusions 13.2. Able to explain sufficient and appropriate audit evidence		Group Discussion, Identifying and Delivering Case Analysis ISA Topic for each meeting (Case Theme given by/Lecturer) Group Discussion, Identifying and Delivering Case Analysis ISA Topic for each meeting (Case Theme given by/Lecturer) 3 X 50			0%
14	Knowing the form of auditor communication with Those Charged With Governance (TCGW)	14.1. Able to explain TCGW (what, why and who) 14.2. Know the special things that must be communicated		Group Discussion, Identifying and Delivering Case Analysis ISA Topic for each meeting (Case Theme given by/Lecturer) Group Discussion, Identifying and Delivering Case Analysis ISA Topic for each meeting (Case Theme given by/Lecturer) 3 X 50			0%
15	Know the form of Modified Auditor's Report and Comparative Information	15.1. Obligation to Modify Opinion, Modification of Audit Opinion, Financial Statements are materially misstated 15.2. Emphasis on particulars 15.3. Know Comparative Information and Audit Procedures used		Group Discussion, Identifying and Delivering Case Analysis ISA Topic for each meeting (Case Theme given by/Lecturer) Group Discussion, Identifying and Delivering Case Analysis ISA Topic for each meeting (Case Theme given by/Lecturer) 3 X 50			0%
16	Students are able to answer correctly and completely the Final Semester Examination questions	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.