



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

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER																																																														
Auditing and Assurance	6220104129	Compulsory Study Program Subjects	T=4	P=0	ECTS=6.36	2																																																														
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Progra																																																														
	Made Dudy Satyawan, S.E.,Ak.,M.Si.,CA.,CPA.,CTA.,BKP		Merlyana Dwindi Yanthi, S.E.,S.T.,Ak.,M.A.,CA			Dr. Rohi																																																														
Learning model	Case Studies																																																																			
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																			
	PLO-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned																																																																		
	PLO-6	Able to analyze financial reports and conduct audits in accordance with the professional code of ethics and audit standards with the support of information technology																																																																		
	Program Objectives (PO)																																																																			
	PO - 1	Develop critical and systematic thinking in carrying out specific work in the field of auditing in accordance with the professional standards of public accountants																																																																		
	PO - 2	Able to conduct audits in accordance with the Professional Ethics and Audit Standards with the support of information technology																																																																		
	PLO-PO Matrix																																																																			
		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>P.O</td> <td>PLO-3</td> <td>PLO-6</td> <td colspan="3"></td> </tr> <tr> <td>PO-1</td> <td>✓</td> <td></td> <td colspan="3"></td> </tr> <tr> <td>PO-2</td> <td></td> <td>✓</td> <td colspan="3"></td> </tr> </table>					P.O	PLO-3	PLO-6				PO-1	✓					PO-2		✓																																															
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PO Matrix at the end of each learning stage (Sub-PO)																																																																				
	<table border="1" style="width: 100%; text-align: center;"> <tr> <td rowspan="2">P.O</td> <td colspan="13">Week</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> </tr> <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> </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> </tr> </table>													P.O	Week													1	2	3	4	5	6	7	8	9	10	11	12	13	PO-1	✓	✓	✓			✓	✓		✓	✓	✓			PO-2				✓	✓			✓				✓	✓
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PO-2				✓	✓			✓				✓	✓																																																							
Short Course Description	The Audit, Insurance and Professional Ethics course is a core course that must be taken by all students of the Accounting Department, Faculty of Economics and Business, State University of Surabaya. The market, audit theory, audit and insurance services, code of ethics for the public accounting profession, risk-based audit, stages of the audit process: pre-audit assignment, risk assessment, response to risks that and audit reporting of financial statements. In addition, there is material related to the latest research problems in the field of auditing and the auditor profession. The study material comes from various kinds of audit theory, concepts and practices. The learning results of this course are expected to provide basic audit knowledge and competencies for students who take this course.																																																																			
References	Main :																																																																			
	<ol style="list-style-type: none"> 1. Prinsip-Prinsip Pengauditan, International Standars on Auditing, Hayes,R, Wallage,P dan Gortemaker (2017), Pearson-Salemba Empat 2. Auditing and Assurance Services, Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan (2023), Pearson 3. Tuanakotta.TM (2011). Berpikir Kritis dalam Auditing . Salemba Empat. 4. Standar Profesional Akuntan Publik (SPAP, 2013). 5. Undang-Undang No. 5 Tahun 2011 tentang 6. PP No. 20 Tahun 2015 tentang 7. Kode Etik Profesi Akuntan Publik Per Juli 2020 																																																																			
	Supporters:																																																																			
	<ol style="list-style-type: none"> 1. Audit Berbasis ISA (International Standards on Auditing), T.M Tuanakotta, 2013, Salemba Empat 2. Auditing "Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik", Sukrisno Agoes, Edisi 4-Buku1 & 2, 2012, Salemba Empat 3. Guide to Using ISAs in the Audits of Small and Medium-Sized Entities Vol 1 Core Concepts & 2 Practical Guidance- Third Edition (IFAC,2011) 4. Titera, W. R. (2013). Updating Audit Standard—Enabling Audit Data Analysis. Journal of Information Systems, 27(1), 325–331. doi:10.2308/isis-50427 5. DeFond & Zhang (2014). A review of archival auditing research. Journal of accounting and economics, 58(2-3), https://doi.org/10.1016/j.jacceco.2014.09.002 6. Janvrin, D. J., & Weidenmier Watson, M. (2017). "Big Data": A new twist to accounting. Journal of Accounting Education, 38, 3–8. doi:10.1016/j.jaccedu.2016.12.009 																																																																			
Supporting lecturer	Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Frizkana Meilia, S.E., M.A. Ambar Kusumaningsih, S.E., Ak., CA., M.A. Insyirah Putikadea, S.E., M.A.																																																																			
Week	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]			L																																																													
		Indicator	Criteria & Form	Offline (offline)		Online (online)																																																														
(1)	(2)	(3)	(4)	(5)		(6)																																																														

1	Able to define the nature of auditing and differentiate between several audit service theories	Accuracy in explaining the theory of audit demand and supply; Other Audit Theories	Criteria: 1.max score 10 if 4 aspects are Attitudes/Affective Domain, Knowledge/Cognitive Domain, General Skills/Psychomotor Domain & Specific Skills/Psychomotor Domain; 2.max score 8 if 3 aspects are Attitudes/Affective Domain, Knowledge/Cognitive Domain, General Skills/Psychomotor Domain & Specific Skills/Psychomotor Domain; : 8 if 3 aspects : 6 if 2 aspects : 4 if 1 aspect : 2 3.max score 6 if 2 aspects are Attitudes/Affective Domain, Knowledge/Cognitive Domain, General Skills/Psychomotor Domain & Specific Skills/Psychomotor Domain; 4.max score 4 if 1 aspect is Attitudes/Affective Domain, Knowledge/Cognitive Domain, General Skills/Psychomotor Domain & Specific Skills/Psychomotor Domain; Form of Assessment : Participatory Activities	[TM: 1x(4x50)] [PT(1)x(4x60)] BM:(1)x(4x60)] • Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning). • Task-1: Create/design a caricature or emoticon image that reflects the auditor's professional life as perceived by students and describe the meaning of the caricature or emoticon image. (Online Learning). • Assignment-2: Create and Present in groups the theme "It's My Audit Life" about the Auditor and KAP Profession based on Multimedia (Video, YouTube, Animation, etc.) (Class Learning) • Individual/group assignments: • Source Analysis : • https://pixabay.com/id/images/search/audit/ https://www.youtube.com/watch?v=cx_OrNcB-O44X50	Vi-Learning; SIDIA 4 X 50	Material: 6. D review of arch of accounting https://doi.org. Hayes.R, Wal Pearson-Sale Material: A re research References: , International & Hayes.R, Wal Pearson-Sale
2	1.Able to differentiate KAP assurance and non-assurance services 2.Able to analyze the roles, functions and responsibilities of IAPI, auditors and litigation threats	1.Accuracy in explaining assurance and non-assurance services; 2.Accuracy in explaining the roles and responsibilities of IAPI and public accountants in the National Economy	Criteria: 1.max score 10 if 4 aspects are Attitudes/Affective Domain, Knowledge/Cognitive Domain, General Skills/Psychomotor Domain & Specific Skills/Psychomotor Domain; 2.max score 10 if 4 aspects are Attitudes/Affective Domain, Knowledge/Cognitive Domain, General Skills/Psychomotor Domain & Specific Skills/Psychomotor Domain; 3.max score 10 if 4 aspects are Attitudes/Affective Domain, Knowledge/Cognitive Domain, General Skills/Psychomotor Domain & Specific Skills/Psychomotor Domain; 4.max score 10 if 4 aspects are Attitudes/Affective Domain, Knowledge/Cognitive Domain, General Skills/Psychomotor Domain & Specific Skills/Psychomotor Domain; Form of Assessment : Participatory Activities	[TM: 1x(4x50)] [PT(1)x(4x60)] BM:(1)x(4x60)] • Lecture Presentation of Main Material by the Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning). • Task-1: Create/design a caricature or emoticon image that reflects the auditor's professional life as perceived by students and describe the meaning of the caricature or emoticon image. (Online Learning). • Assignment-2: Create and Present in groups the theme "It's My Audit Life" about the Auditor and KAP Profession based on Multimedia (Video, YouTube, Animation, etc.) (Class Learning) • Individual/group assignments: • Source Analysis : • https://pixabay.com/id/images/search/audit/ • https://www.youtube.com/watch?v=cx_OrNcB-O44X50	Vi-Learning; SIDIA 4 X 50	Material: 6. D review of arch of accounting https://doi.org. Hayes.R, Wal Pearson-Sale Material: Pub Reference: P
3	1.Able to understand and review Public Accountant Professional Ethics / KEPAP 2020 2.Able to understand Internal Professional Regulations, Quality Control Systems and Quality Reviews	1.Accurate understanding and internalization of the Basic Principles of Ethics stated in the Code of Ethics for the Public Accountant Profession; 2.Accuracy in identifying and implementing internal professional rules, quality control systems and quality reviews,	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	[TM: 1x(4x50)] [PT(1)x(4x60)] BM:(1)x(4x60)] • Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning). • Task-1: Make a news summary from various trusted sources, both print and online media, clearly include the source of the quotation regarding cases of public accountant deviation from basic ethical principles: Integrity, Objectivity , Professional Competence and Due Care; Confidentiality, Professional Behavior Time: 1 x 1 (face to face 50 x 1; independent 50 x 3) 4 X 50	Vi-Learning; SIDIA 4 X 50	Material: 7. C Accountant Pr References: , International & Hayes.R, Wal Pearson-Sale

4	<p>1. Able to explain and apply Audit Standards Adopted International Standards on Auditing (SPAP: 2013) which are based on Risk</p> <p>2. Able to identify audit risk components</p>	<p>1. Accuracy in explaining the main concepts of risk-based audit in SPAP 2013</p> <p>2. Accuracy in describing the risk-based audit process model;</p> <p>3. Accuracy in determining activities, objectives and documents at each stage in the general risk-based audit model;</p> <p>4. Accuracy of identifying audit risk components</p>	<p>Criteria:</p> <p>1. ma'am score 10</p> <p>2. if 4 aspects: 8</p> <p>3. if 3 aspects: 6</p> <p>4. if 2 aspects: 4</p> <p>5. if 1 aspect: 1</p> <p>Form of Assessment : Participatory Activities</p>	<p>[TM: 1x(4x50)] [PT(1)x(4x60)] BM:(1)x(4x60)]</p> <p>• Lecture Presentation of Main Material by the Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Create an Identification Report on Audit Risk Components: Inherent Risk, Control Risk and Detection Risk. • Analysis Source: https://www.garuda-indonesia.com/id/id/investor-relations/annual-report-dan-sustainability-report/annual-report</p> <p>4 X 50</p>	<p>Vi-Learning; SIDIA 4 X 50</p>	<p>Material: Prof Accountants (References: , <i>International & Hayes.R, Wal Pearson-Sale</i></p>
5	<p>Able to explain and analyze Pre-Engagement Audit activities, Acceptance and Continuity of Audit Assignments</p>	<p>1. Accuracy in explaining the basis for the auditor's consideration in accepting the assignment</p> <p>2. Accuracy in determining the preconditions of an audit;</p> <p>3. Accuracy in preparing the parts of the audit engagement letter;</p> <p>4. Accuracy of documenting the pre-engagement stage</p>	<p>Criteria:</p> <p>1. ma'am score 10</p> <p>2. if 4 aspects: 8</p> <p>3. if 3 aspects: 6</p> <p>4. if 2 aspects: 4</p> <p>5. if 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>[TM: 1x(4x50)] [PT(1)x(4x60)] BM:(1)x(4x60)]</p> <p>• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Create an Analysis Report on Acceptance and Sustainability Audit Assignment based on identification of Risks Related to the Following Topics: Changes in Management and Shareholders, Government Regulations, Business Development, Debt Restructuring, Related Party Transactions, Tax Compliance, Application of Financial Accounting Standards. • Analysis Source: https://www.garuda-indonesia.com/id/id/investor-relations/annual-report-dan-sustainability-report/annual-report</p> <p>4 X 50</p>	<p>Vi-Learning; SIDIA 4 X 50</p>	<p>Material: Prof Accountants (References: , <i>International & Hayes.R, Wal Pearson-Sale</i></p>
6	<p>Able to design audit planning stages, Determine materiality and prepare audit programs</p>	<p>1. Accuracy in designing the audit planning stage</p> <p>2. Accuracy in determining materiality</p> <p>3. Accuracy in preparing the audit program</p>	<p>Criteria:</p> <p>1. ma'am score 10</p> <p>2. if 4 aspects: 8</p> <p>3. if 3 aspects: 6</p> <p>4. if 2 aspects: 4</p> <p>5. if 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>[TM: 1x(4x50)] [PT(1)x(4x60)] BM:(1)x(4x60)]</p> <p>• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Create Audit Planning Documentation, Determination of Materiality and Audit Program. • Material Source : • http://politics.leics.gov.uk/documents/s126692/ESPO_2016_17_External_Audit_Plan.pdf • https://www.kapiticoast.govt.nz/media/24318/corp-16-1882-ernst-young-audit-plan-for-the-year-ended-30-june-2016-updated.pdf</p> <p>4 X 50</p>	<p>Vi-Learning; SIDIA 4 X 50</p>	<p>Material: Aud International & (SPAP:2013) Library: <i>Audi Standards on and Gortem& Empat</i></p>
7	<p>Able to assess Internal Control Risks and explain the type of Communication with TCWG regarding deficiencies in the client's internal control system</p>	<p>1. Accuracy in assessing risks arising from deficiencies in the client entity's internal control system</p> <p>2. Accuracy of explaining the auditor's obligation to communicate internal control weaknesses to Management and TCWG (SA 265);</p>	<p>Criteria:</p> <p>1. max value 10</p> <p>2. if aspect 4 : 8</p> <p>3. if aspect 3 : 6</p> <p>4. if aspect 2 : 4</p> <p>5. if aspect 1 : 2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<p>[TM: 1x(4x50)] [PT(1)x(4x60)] BM:(1)x(4x60)]</p> <p>• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Create an internal control assessment report from the aspect of the existence of an internal control task force in the corporate governance structure (banking & manufacturing business sector) • Analysis Source : • http://media.corporate-ir.net/media_files/IROL/14/146157/SO-Indonesian-.pdf • https://www.astra.co.id/About-AstralAstra-Organization-Structure</p> <p>4 X 50</p>	<p>Vi-Learning; SIDIA 4 X 50</p>	<p>Material: Prof Accountants (References: , <i>International & Hayes.R, Wal Pearson-Sale</i></p>
8	<p>Midterm exam</p>	<p>Mid-semester Evaluation: Validate the results of the assessment, evaluation and improvement of the subsequent learning process</p>	<p>Form of Assessment : Test</p>			
9	<p>1. Able to design audit responses to assessed risks</p> <p>2. Able to identify and determine tests of assertions in financial reports</p>	<p>1. Accuracy in recording audit procedures that are responsive to the assessed risks</p> <p>2. Accuracy of identifying Management Assertions for groups of transactions, account balances and disclosures Accuracy of defining standards for management assertions: completeness, occurrence, accuracy, rights and obligations, valuation, existence, cut-off, classification, presentation and disclosure</p>	<p>Criteria:</p> <p>1. Max score: 10</p> <p>2. if 4 aspects: 8</p> <p>3. if 3 aspects: 6</p> <p>4. if 2 aspects: 4</p> <p>5. if 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	<p>[TM: 1x(4x50)] [PT(1)x(4x60)] BM:(1)x(4x60)]</p> <p>• Lecture Presentation of Main Material by the Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Assignment-1: Solve the questions in Main Book No. 1, namely Question 9.17 Financial Statement Assertions, Pages 390 -391 • Source Material: 4 X 50</p>	<p>Vi-Learning; SIDIA 4 X 50</p>	<p>Material: Prof Accountants (References: , <i>International & Hayes.R, Wal Pearson-Sale</i></p>

10	<p>1. Able to describe analytical procedures</p> <p>2. Able to understand why and how analytical procedures can be used at each audit stage</p> <p>3. Able to understand the concepts and risks of audit sampling and apply sampling techniques</p>	<p>1. Accuracy Understand the basic nature of analytical procedures in general</p> <p>2. Accuracy Calculates ratios commonly used during the planning stage to determine accounts that can represent important risks to the entity's liquidity, solvency, profitability and activities</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 : Portfolio Assessment, Practice / Performance</p>	<p>[TM: 1x(4x50") [PT(1)x(4x60") BM:(1)x(4x60")</p> <p>• Lecture Presentation of Main Material by the Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Carry out analytical procedures, namely calculating the analysis of liquidity ratios, solvency, profitability and LK activities of the B&BR Tbk entity in the link below, then provide an explanation of the results of these calculations. • Material Source: • https://s3-ap-southeast-1.amazonaws.com/bakrie-brothers/uploads/documents/document/5e81a0526632610006080000/Bakrie__Brothers_Report-Bilingual__Dec_31_2019_FINAL.pdf 4 X 50</p>	Vi-Learning; SIDIA 4 X 50	Material: Prof Accountants (References: ; International & Hayes.R, Wal Pearson-Sale
11	<p>1. Able to describe analytical procedures</p> <p>2. Able to understand why and how analytical procedures can be used at each audit stage</p> <p>3. Able to understand the concepts and risks of audit sampling and apply sampling techniques</p>	<p>1. Accuracy Describes analytical procedures</p> <p>2. Accuracy Calculating financial trends and ratios that are commonly used during the planning stage to determine accounts that can represent important risks to the entity's liquidity, solvency, profitability and activities</p> <p>3. Accuracy Explains audit sampling methods and techniques</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 : Practice / Performance</p>	<p>[TM: 1x(4x50") [PT(1)x(4x60") BM:(1)x(4x60")</p> <p>• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Carry out analytical procedures, namely calculating the analysis of liquidity ratios, solvency, profitability and LK activities of the B&BR Tbk entity in the link below, then provide an explanation of the results of these calculations. • Material Source: https://s3-ap-southeast-1.amazonaws.com/bakrie-brothers/uploads/documents/document/5e81a0526632610006080000/Bakrie__Brothers_Report-Bilingual__Dec_31_2019_FINAL.pdf 4 X 50</p>	Vi-Learning; SIDIA 4 X 50	Material: Prof Accountants (References: ; International & Hayes.R, Wal Pearson-Sale
12	<p>Able to design substantive procedures and apply adequate and appropriate audit evidence collection techniques</p>	<p>1. Accuracy determines the adequacy of adequate audit evidence</p> <p>2. Accuracy explaining considerations of reliability and relevance of audit evidence;</p> <p>3. Accuracy of using audit evidence collection techniques;</p> <p>4. Accuracy in understanding the use of confirmation procedures;</p> <p>5. Accurately understand the importance of obtaining written representations from management; Accurately understand and manage audit documentation and working papers</p>	<p>Criteria:</p> <p>1. Mom's 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 : Portfolio Assessment, Practice / Performance</p>	<p>[TM: 1x(4x50") [PT(1)x(4x60") BM:(1)x(4x60")</p> <p>• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Write down a minimum of 20 items of audit documentation which are included in the grouping of permanent archives and archives for the current year period of the audit. Material Source: 4 X 50</p>	Vi-Learning; SIDIA 4 X 50	Material: Prof Accountants (References: ; International & Hayes.R, Wal Pearson-Sale
13	<p>1. Able to understand and apply substantive procedures and techniques for collecting sufficient and appropriate audit evidence</p> <p>2. Able to understand the form and content of Written Representations from Management</p> <p>3. Able to document audit evidence and manage audit working papers</p>	<p>1. Accuracy determines the adequacy of adequate audit evidence</p> <p>2. Accuracy of explaining considerations of reliability and relevance of audit evidence;</p> <p>3. Accuracy of using audit evidence collection techniques;</p> <p>4. Accuracy in understanding the use of confirmation procedures;</p> <p>5. Accurately understand and manage audit documentation and working papers</p> <p>6. Accurately understand the importance of obtaining written representations from management;</p>	<p>Criteria:</p> <p>1. Mom's score: 10 2. Mom's score: 8 3. Mom's score: 6 4. Mom's score: 4 5. Mom's score: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>[TM: 1x(4x50") [PT(1)x(4x60") BM:(1)x(4x60")</p> <p>• Lecture Presentation of Main Material by the Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Write down a minimum of 20 items of audit documentation which are included in the grouping of permanent archives and archives for the current year period of the audit. • Source Material: 4 X 50</p>	Vi-Learning; SIDIA 4 X 50	Material: Prof Accountants (References: ; International & Hayes.R, Wal Pearson-Sale

14	<p>1. Able to Design Audit Completion Reports</p> <p>2. Able to Review Advanced Audit Procedures</p> <p>3. Able to compare various types of audit opinions in audit reports on financial statements</p>	<p>1. Accuracy Explains the procedures included in the review of financial statements, including disclosures and other information presented together with the audited financial statements</p> <p>2. Accuracy in Designing and Carrying out settlement procedures</p> <p>3. The accuracy of knowing the form and editorial of the Letter to management</p> <p>4. Accuracy of reviewing Commitments, Contingencies, Transactions of Special Hub Parties, Subsequent Events, and Business Continuity of the Entity</p> <p>5. Accurately know the meaning of components, component auditors, and business group assignment partners</p>	<p>Criteria:</p> <p>1. max score 10</p> <p>2. if 4 aspects: 8</p> <p>3. if 3 aspects: 6</p> <p>4. if 2 aspects: 4</p> <p>5. if 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>[TM: 1x(4x50°)] [PT(1)x(4x60°)] [BM:(1)x(4x60°)]</p> <p>• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Create a resume/summary of the main content of the letter to management as exemplified in the source material access link below. • Material Source: • https://www.ifac.org/system/files/publications/files/Proposed_ISA_705_(Revised)-final.pdf • https://www.ifac.org/system/files/downloads/a015-2010-iaasb-handbook-isa-265.pdf • https://www.ifes.org/sites/default/files/rfp-20-010_term_of_reference_tor_audit_services.pdf</p>	Vi-Learning; SIDIA 4 X 50	Material: Prof Accountants (References: International Hayes, R, Wal Pearson-Sale)
15	<p>1. Able to explain the form and content of letters to management/Management Letters</p> <p>2. Able to review aspects of commitments, contingencies, special hub party transactions, subsequent events and business continuity of the entity</p> <p>3. Able to explain the concept of business group audit</p>	<p>1. Accuracy in describing the form and editorial of the Letter to management</p> <p>2. Accuracy of reviewing Commitments, Contingencies, Transactions of Special Hub Parties, Subsequent Events, and Business Continuity of the Entity</p> <p>3. Accuracy in explaining the meaning of components, component auditors, and business group assignment partners</p>	<p>Criteria:</p> <p>1. Max score 10</p> <p>2. if 4 aspects: 8</p> <p>3. if 3 aspects: 6</p> <p>4. if 2 aspects: 4</p> <p>5. if 1 aspect: 2</p> <p>Form of Assessment : Participatory Activities</p>	<p>[TM: 1x(4x50°)] [PT(1)x(4x60°)] [BM:(1)x(4x60°)]</p> <p>• Lecture Presentation of Main Material by Lecturer • Discussion in small groups of max 5 people (Class Learning) • Open discussion via Google Meet and WA Chat (Online Learning), • Task-1: Create a resume/summary of the main content of the letter to management as exemplified in the source material access link below. • Material Source: • https://www.ifac.org/system/files/publications/files/Proposed_ISA_705_(Revised)-final.pdf • https://www.ifac.org/system/files/downloads/a015-2010-iaasb-handbook-isa-265.pdf • https://www.ifes.org/sites/default/files/rfp-20-010_term_of_reference_tor_audit_services.pdf</p>	Vi-Learning; SIDIA 4 X 50	Material: Prof Accountants (References: International Hayes, R, Wal Pearson-Sale)
16	Final exams		Form of Assessment : Test			

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	10%
3.	Practice / Performance	10%
4.	Test	30%
		100%

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** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities 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.