



**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 I	6220103032		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	Project Based Learning																																						
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="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">P.O</td> <td colspan="16" style="text-align: center; padding: 2px;">Week</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">1</td><td style="padding: 2px;">2</td><td style="padding: 2px;">3</td><td style="padding: 2px;">4</td><td style="padding: 2px;">5</td><td style="padding: 2px;">6</td><td style="padding: 2px;">7</td><td style="padding: 2px;">8</td><td style="padding: 2px;">9</td><td style="padding: 2px;">10</td><td style="padding: 2px;">11</td><td style="padding: 2px;">12</td><td style="padding: 2px;">13</td><td style="padding: 2px;">14</td><td style="padding: 2px;">15</td><td style="padding: 2px;">16</td> </tr> </table>					P.O	Week																	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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	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. Tuanakotta TM. 2015. Audit Kontemporer. Salemba Empat. 2. Tuanakotta TM. 2011. Berpikir Kritis dalam Auditing. Salemba Empat. 3. IAPI. 2013. Standar Profesional Akuntan Publik. Salemba Empat 4. . 2011. Undang-Undang No5 Tahun 2011 tentang "Akuntan Publik" 5. . 2015. Peraturan Pemerintah No 20 Tahun 2015 tentang "Praktik Akuntan Publik" 6. IAPI. 2019. Kode Etik Profesi Akuntan Publik 7. Hayes, Wallage, & Gortemaker. 2017. Prinsip-Prinsip Pengauditan ISA Ed 3. Salemba Empat. 8. Elder, Beasley, Arens & Jusuf .2017. Auditing And Assurance Services An Integrated Approach (An Indonesian Adoption) 9. Janvrin, D J, & Weidenmier Watson, M .2017. "Big Data": A new twist to accounting. Journal of Accounting Education, 38, 3-8 10. Enget, K, Saucedo, GD, & Wright, N S .2017. Mystery, Inc: A Big Data case. Journal of Accounting Education, 38, 9-22 <p>Supporters:</p>																																						
Supporting lecturer	<p>Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA. Aisyaturrahmi, S.E., M.A.,Ak. Ambar Kusumaningsih, S.E., Ak., CA., M.A.</p>																																						
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 meaning of audit, assurance and non-assurance services, accounting profession, internal rules of the profession and legal responsibilities of public accountants (C2)	<ul style="list-style-type: none"> • Accuracy in explaining the audit; • Accuracy in explaining assurance and non-assurance services; • Accuracy in explaining the accounting profession; • Accuracy in explaining the internal rules of the profession and the legal responsibilities of public accountants; 	<p>Criteria: Max score 10 if 4 aspects: 8 if 3 aspects: 6 if 2 aspects: 4 if 1 aspect: 2</p>	<ul style="list-style-type: none"> • Lecture • Discussion in small groups with a maximum of 5 people, • Task-1: Prepare a summary in the form of a paper about the accounting profession's assurance and non-assurance services, internal professional rules and legal responsibilities of public accountants and present it independently • Task-2 : Independently Create and Present the Theme "It's My Audit Life" about the Auditor and KAP Profession based on Multimedia (Video, YouTube, Animation, etc.) <p>3 X 50</p>			0%
2	Able to explain the meaning of audit, assurance and non-assurance services, accounting profession, internal rules of the profession and legal responsibilities of public accountants (C2)	<ul style="list-style-type: none"> • Accuracy in explaining the audit; • Accuracy in explaining assurance and non-assurance services; • Accuracy in explaining the accounting profession; • Accuracy in explaining the internal rules of the profession and the legal responsibilities of public accountants; 	<p>Criteria: Max score 10 if 4 aspects: 8 if 3 aspects: 6 if 2 aspects: 4 if 1 aspect: 2</p>	<ul style="list-style-type: none"> • Lecture • Discussion in small groups with a maximum of 5 people, • Task-1: Prepare a summary in the form of a paper about the accounting profession's assurance and non-assurance services, internal professional rules and legal responsibilities of public accountants and present it independently • Task-2 : Independently Create and Present the Theme "It's My Audit Life" about the Auditor and KAP Profession based on Multimedia (Video, YouTube, Animation, etc.) <p>3 X 50</p>			0%

3	Able to explain Audit Evidence based on SPAP SA 500 (C2)	<ul style="list-style-type: none"> • Accuracy in explaining the definition of sufficient and appropriate audit evidence; • Accuracy in explaining audit procedures to obtain audit evidence; • Accuracy of selecting items to obtain audit evidence; 	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 assignments and lectures 3 X 50			0%
4	Able to explain Internal Control (C2)	<ul style="list-style-type: none"> • Accuracy in explaining the five main components of internal control; 	Criteria: 1. ma'am score 10 2. if 4 aspects: 8 3. if 3 aspects: 6 4. if 2 aspects: 4 5. if 1 aspect: 1	reading assignments and independent assignments 3 X 50			0%
5	Able to explain financial statement assertions and assess risks at the financial report level and assertion level (C2)	<ul style="list-style-type: none"> • Accuracy in explaining financial statement assertions • Accuracy in assessing risks at the financial report level and assertion level; 	Criteria: 1. ma'am score 10 2. if 4 aspects: 8 3. if 3 aspects: 6 4. if 2 aspects: 4 5. if 1 aspect: 2	Reading assignments and lectures 3 X 50			0%
6	Able to explain the concept of materiality in an audit of SPAP SA 320 (C2) financial statements	<ul style="list-style-type: none"> • Accuracy in explaining the concept of materiality; • Accuracy in explaining the process of determining materiality; • Accuracy in explaining materiality in the audit process; 	Criteria: 1. ma'am score 10 2. if 4 aspects: 8 3. if 3 aspects: 6 4. if 2 aspects: 4 5. if 1 aspect: 2	reading assignments and lectures 3 X 50			0%
7	Able to explain risk assessment procedures, accounting estimates, related parties, subsequent events, business continuity and business group audits (C2)	<ul style="list-style-type: none"> • Accuracy of explaining risk assessment procedures based on SA 315; • Accuracy of explaining accounting estimates based on ISA 540; • Accuracy of identifying related parties based on SA 550; • Accuracy of identifying subsequent events based on SA 560; • Accuracy in explaining business continuity based on SA 570; • Accuracy in explaining business group audits 	Criteria: 1. max value 10 2. if aspect 4 : 8 3. if aspect 3 : 6 4. if aspect 2 : 4 5. if aspect 1 : 2	reading assignments and lectures 3 X 50			0%
8	Mid-semester Evaluation: Validate the results of the assessment, evaluation and improvement of the subsequent learning process	Mid-semester Evaluation: Validate the results of the assessment, evaluation and improvement of the subsequent learning process	Criteria: Mid-semester Evaluation: Validate the results of the assessment, evaluation and improvement of the subsequent learning process	Mid-semester Evaluation: Validate the results of the assessment, evaluation and improvement of the subsequent learning process 3 X 50			0%

9	Able to explain risk-based audits based on SA 200 and describe the first stage audit process based on SA 315 (C3)	<ul style="list-style-type: none"> • Accuracy in explaining the auditor's objectives in a risk-based audit; • Accuracy in explaining the basic elements of a risk-based audit; • Accuracy in explaining the approach to carrying out risk-based audits; • Accuracy of describing the first stage audit process; 	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 assignments and lectures 3 X 50			0%
10	Able to explain risk-based audits based on SA 200 and describe the first stage audit process based on SA 315 (C3)	<ul style="list-style-type: none"> • Accuracy in explaining the auditor's objectives in a risk-based audit; • Accuracy in explaining the basic elements of a risk-based audit; • Accuracy in explaining the approach to carrying out risk-based audits; • Accuracy of describing the first stage audit process; 	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 assignments and lectures 3 X 50			0%
11	Able to explain the process of accepting/continuing/rejecting audit assignments based on SA 210, 220, 300 and ISQC 1 (C2)	<ul style="list-style-type: none"> • Accuracy in explaining the auditor's rationale for accepting the assignment; • Accuracy of explaining preconditions for an audit; • Accuracy in explaining the parts of the audit engagement letter; 	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 assignments and lectures 3 X 50			0%
12	Able to explain and prepare comprehensive audit plans and strategies based on SA 300 (C2, C3)	<ul style="list-style-type: none"> • Accuracy in explaining and preparing comprehensive audit plans and strategies; • Accuracy of explaining the auditor's obligations to communicate the audit plan to the TCWG (SA 260); • Accuracy in explaining techniques for determining and using materiality in the planning and risk assessment stages (SA 320) • Accuracy in explaining the obligation to have audit team discussions (SA 240) 	Criteria: 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	Reading assignments and lectures 3 X 50			0%

13	Able to explain and prepare comprehensive audit plans and strategies based on SA 300 (C2, C3)	<ul style="list-style-type: none"> • Accuracy in explaining and preparing comprehensive audit plans and strategies; • Accuracy of explaining the auditor's obligations to communicate the audit plan to the TCWG (SA 260); • Accuracy in explaining techniques for determining and using materiality in the planning and risk assessment stages (SA 320) • Accuracy in explaining the obligation to have audit team discussions (SA 240) 	Criteria: 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	Reading assignments and lectures 3 X 50			0%
14	Able to identify and assess inherent risks and other significant risks based on SA 240 and 315 (C2, C3)	<ul style="list-style-type: none"> • Accuracy in identifying inherent risks; • Accuracy of assessing inherent risks; • Accuracy in explaining business risks and fraud risks 	Criteria: 1. ma'am score 10 2. if 4 aspects: 8 3. if 3 aspects: 6 4. if 2 aspects: 4 5. if 1 aspect: 2	reading assignments and lectures 3 X 50			0%
15	Able to explain and assess internal control risks based on SA 315 and complete the risk assessment stage (C2, C3)	<ul style="list-style-type: none"> • Accuracy in explaining internal control risks; • Accuracy of assessing internal control risks; • Accuracy in explaining the auditor's obligation to communicate internal control weaknesses to Management and TCWG (SA 265); • Accuracy of explaining the completion of the risk assessment stage 	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 assignments and lectures 3 X 50			0%
16	End of Semester Evaluation: Validate the final assessment and determine student graduation	End of Semester Evaluation: Validate the final assessment and determine student graduation	Criteria: End of Semester Evaluation: Validate the final assessment and determine student graduation	End of Semester Evaluation: Validate the final assessment and determine student graduation 3 X 50			0%

Evaluation Percentage Recap: Project Based Learning

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.