



**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>
MB Internal Audit	6220103142		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 Kusumaningias, 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					
<b>Short Course Description</b>	The Internal Audit course is a core elective course taken by all students in the Accounting Department, Faculty of Economics, Surabaya State University. The material discussed in Internal Audit includes the Internal Audit Function, Risk-Based Internal Audit, Professional Practitioner Terms of Reference, Company Risk Management, Business Processes and Business Risks, Information Technology Risk and Fraud Risk, Analytical Data, Audit Documentation, Assurance and Consulting Assignments, and Internal Audit Maturity.						
	<p><b>References</b></p> <p><b>Main :</b></p> <ol style="list-style-type: none"> <li>1. Utama: T M Tuanakotta. 2019. Audit Internal . Salemba Empat</li> <li>2. . . International Standards for Professional Practice of Internal Auditors (IPPF-Standards)</li> <li>3. . . Code of Ethics and Rules of Conduct</li> <li>4. COSO. 2013. COSO Internal Control Integrated Framework 2013</li> <li>5. . . Model Audit Internal Kegiatan Charter</li> <li>6. Pendukung: H Cendrowski and W C Mair. 2009. Enterprise Risk Management and COSO , A Guide for Directors, Executives, and Practitioners. John Wiley &amp; Sons, Inc.</li> <li>7. R Moeller. 2009. Brink's Modern Internal Auditing, A Common Body of Knowledge, 7th Edition . John Wiley &amp; Sons, Inc</li> <li>8. J J Champlain. 2003. Auditing Information Systems , 2th Edition. John Wiley &amp; Sons, Inc.</li> </ol> <p><b>Supporters:</b></p>						
<b>Supporting lecturer</b>	Made Dudy Satyawan, S.E., M.Si., Ak. Ambar Kusumaningsih, S.E., Ak., CA., M.A.						
<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>		
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

1	Able to differentiate between two types of internal audit assignments in risk-based internal audit (AIBR) Able to understand the role and function of internal audit in risk-based internal audit (AIBR)	<ol style="list-style-type: none"> <li>1.Able to understand two types of internal audit assignments in risk-based internal audit</li> <li>2.Able to differentiate the characteristics of Internal and External Audit</li> <li>3.Able to explain the role and function of internal audit in securing organizational/company goals</li> <li>4.Able to understand AIBR through the Three Stages of AIBR Implementation</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of description and explanation</li> <li>4.Non-test form:</li> <li>5. • Writing papers</li> <li>6. • Multimedia Video</li> <li>7.Group presentation</li> </ol>	Weeks 1 & 2 Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Case Questions In attachment 1 Page 22-29 of main book No. 1 (Case Method) Group Discussion, Identification and Presenting Findings of Activity Results Matching 20 types of business risks in Business Entities in the Banking business sector (John Spacey, 2015) (Individual Assignment) Reading literature and listening to learning explanations 6 X 50			0%
2	Able to differentiate between two types of internal audit assignments in risk-based internal audit (AIBR) Able to understand the role and function of internal audit in risk-based internal audit (AIBR)	<ol style="list-style-type: none"> <li>1.Able to understand two types of internal audit assignments in risk-based internal audit</li> <li>2.Able to differentiate the characteristics of Internal and External Audit</li> <li>3.Able to explain the role and function of internal audit in securing organizational/company goals</li> <li>4.Able to understand AIBR through the Three Stages of AIBR Implementation</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of description and explanation</li> <li>4.Non-test form:</li> <li>5. • Writing papers</li> <li>6. • Multimedia Video</li> <li>7.Group presentation</li> </ol>	Weeks 1 & 2 Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Case Questions In attachment 1 Page 22-29 of main book No. 1 (Case Method) Group Discussion, Identification and Presenting Findings of Activity Results Matching 20 types of business risks in Business Entities in the Banking business sector (John Spacey, 2015) (Individual Assignment) Reading literature and listening to learning explanations 6 X 50			0%

3	Able to understand and explain the professional practitioner's terms of reference, both standards and the internal auditor's code of ethics	<ol style="list-style-type: none"> <li>1.Understanding the Common Body of Knowledge (CBoK), 2006</li> <li>2.Understanding the Landscape of Internal Audit Practices in Indonesia</li> <li>3.Understand and Explain IPPF Standards and Code of Ethics for Internal Auditors</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation and choice</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identification and Submitting Analysis of Answers to Case Questions In attachment 1 Page 22-29 main book No.1 is linked to IPPF Standards and Code of Ethics Violated (Case Method) Group Discussion, Identification and Presenting Findings of Student Study Results Regarding Current Issues of Internal Audit Practices in Indonesia (Individual Assignment) Reading literature and listening to learning explanations 6 X 50			0%
4	Able to understand and explain the professional practitioner's terms of reference, both standards and the internal auditor's code of ethics	<ol style="list-style-type: none"> <li>1.Understanding the Common Body of Knowledge (CBoK), 2006</li> <li>2.Understanding the Landscape of Internal Audit Practices in Indonesia</li> <li>3.Understand and Explain IPPF Standards and Code of Ethics for Internal Auditors</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation and choice</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identification and Submitting Analysis of Answers to Case Questions In attachment 1 Page 22-29 main book No.1 is linked to IPPF Standards and Code of Ethics Violated (Case Method) Group Discussion, Identification and Presenting Findings of Student Study Results Regarding Current Issues of Internal Audit Practices in Indonesia (Individual Assignment) Reading literature and listening to learning explanations 6 X 50			0%

5	Able to link the relationship between corporate governance, business processes, business risks and corporate risk management	<ol style="list-style-type: none"> <li>1.Able to identify key elements in the governance structure</li> <li>2.Able to explain One-Tier Board System and Two-Tier Board System</li> <li>3.Able to identify the Pillars or Main Principles of Corporate Governance</li> <li>4.Able to explain concepts and components, as well as the relationship between Enterprise Risk Management and Internal Audit</li> <li>5.Understanding Business Processes and Improving Business Processes in the Digital Technology Era</li> <li>6.Using Key Performance indicators (KPI)</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Case Questions Find and Conclude Different Stakeholder Structure Organs Minimum 2 Companies from different business sectors, for example: Manufacturing business sector compared to Banking (Case Method) Group Discussion, Identifying and Presenting Findings from Student Studies Regarding the Transformation of Conventional Business Processes to Digital Technology Based Business Processes (Individual Assignment) Reading literature and listening to learning explanations 3 X 50		0%
6	Able to link the relationship between corporate governance, business processes, business risks and corporate risk management	<ol style="list-style-type: none"> <li>1.Able to identify key elements in the governance structure</li> <li>2.Able to explain One-Tier Board System and Two-Tier Board System</li> <li>3.Able to identify the Pillars or Main Principles of Corporate Governance</li> <li>4.Able to explain concepts and components, as well as the relationship between Enterprise Risk Management and Internal Audit</li> <li>5.Understanding Business Processes and Improving Business Processes in the Digital Technology Era</li> <li>6.Using Key Performance indicators (KPI)</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Case Questions Find and Conclude Different Stakeholder Structure Organs Minimum 2 Companies from different business sectors, for example: Manufacturing business sector compared to Banking (Case Method) Group Discussion, Identifying and Presenting Findings from Student Studies Regarding the Transformation of Conventional Business Processes to Digital Technology Based Business Processes (Individual Assignment) Reading literature and listening to learning explanations 3 X 50		0%

7	Able to differentiate the five main components of internal control based on COSO and prepare an internal audit charter	<ol style="list-style-type: none"> <li>1. Able to understand and explain the five main components of COSO internal control</li> <li>2. Able to Identify Parts of the Internal Audit Charter</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1. Criteria:</li> <li>2. Able to prepare cash reports and business receivables</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Case Questions Identification of Corporate Failure in the context of the 5 main components of internal control, Study materials Appendix 1 Pages 178 -187 (Case Method) Group Discussion, Identification and Presenting Findings from Student Studies on the Internal Audit Charter (Individual Assignment) Reading literature and listening to learning explanations 3 X 50			0%
8	MIDTERM EXAM			3 X 50			0%
9	Able to Identify Information Technology Risks and Fraud Risks using Data Analytics methods	<ol style="list-style-type: none"> <li>1. Able to explain and identify examples of the ten technology risks</li> <li>2. Able to Understand and Explain Fraud Risk (Development of the Fraud Model and ACFE Fraud Tree)</li> <li>3. Able to explain Governance and Fraud Risk Assessment</li> <li>4. Able to understand fraud prevention and detection</li> <li>5. Able to understand investigations and corrective actions</li> <li>6. Able to understand data analytics and big data</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1. Descriptive rubric</li> <li>2. Accuracy of explanation and choice</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Case Questions Identification of the Ten IT Risks in the Bank Mandiri System, Study Materials Appendix 1 Pages 224 -228 (Case Method) Group Discussion, Identifying and Presenting Student Study Findings - Data Analytics & Big Data Concerning Fraud Cases of Private Corporations and BUMN in Indonesia (Individual Assignment) Reading literature and listening to learning explanations 3 X 50			0%

10	Able to plan, process and carry out written communication during the assurance and consulting assignment process	<ol style="list-style-type: none"> <li>1.Able to understand the Assurance Assignment (PA) Process</li> <li>2.Able to understand the Consulting Assignment (PK) Process</li> <li>3.Able to Design Assurance Assignments, Identify Risks and Controls in a Matrix (Table 15.1 Page 342-343)</li> <li>4.Able to understand and explain forms of communication in assurance assignments and implementation of follow-up procedures</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation and choice</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Submitting Analysis of Answers to Case Questions Make a Paste PA & PK Process Starting from the Planning, Implementation and Communication Stages of each type of assignment (PA & PK) (Case Method) Group Discussion, Identification and Presenting Findings of Student Study Results regarding Disagreement Management Events regarding findings of evidence and facts of deviation from the internal auditor's report (Individual Assignment) Reading literature and listening to learning explanations 3 X 50			0%
11	Able to plan, process and carry out written communication during the assurance and consulting assignment process	<ol style="list-style-type: none"> <li>1.Able to understand the Assurance Assignment (PA) Process</li> <li>2.Able to understand the Consulting Assignment (PK) Process</li> <li>3.Able to Design Assurance Assignments, Identify Risks and Controls in a Matrix (Table 15.1 Page 342-343)</li> <li>4.Able to understand and explain forms of communication in assurance assignments and implementation of follow-up procedures</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation and choice</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Submitting Analysis of Answers to Case Questions Make a Paste PA & PK Process Starting from the Planning, Implementation and Communication Stages of each type of assignment (PA & PK) (Case Method) Group Discussion, Identification and Presenting Findings of Student Study Results regarding Disagreement Management Events regarding findings of evidence and facts of deviation from the internal auditor's report (Individual Assignment) Reading literature and listening to learning explanations 3 X 50			0%

12	Able to document audit evidence into audit working papers	<ol style="list-style-type: none"> <li>1.Able to determine the sufficiency and appropriateness of audit evidence so that the auditor can draw reasonable conclusions</li> <li>2.Able to understand the use of audit procedures</li> <li>3.Able to prepare systematic audit working papers</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation and choice</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Case Questions Identification of Audit Procedures and Objectives and the form of the document Page 289 (Case Method) Group Discussion, Identifying and Presenting Student Study Findings (Individual Assignment) Reading literature and listening to learning explanations 3 X 50			0%
13	Able to document audit evidence into audit working papers	<ol style="list-style-type: none"> <li>1.Able to determine the sufficiency and appropriateness of audit evidence so that the auditor can draw reasonable conclusions</li> <li>2.Able to understand the use of audit procedures</li> <li>3.Able to prepare systematic audit working papers</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation and choice</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Case Questions Identification of Audit Procedures and Objectives and the form of the document Page 289 (Case Method) Group Discussion, Identifying and Presenting Student Study Findings (Individual Assignment) Reading literature and listening to learning explanations 3 X 50			0%
14	Able to Investigate Fraud and Corruption in the public sector	<ol style="list-style-type: none"> <li>1.Able to relate IPPF Standards to Fraud Investigation activities</li> <li>2.Know the 10 Steps to Investigating Fraud</li> <li>3.Understanding the Term "Predication" in Fraud Investigation</li> <li>4.Able to understand Public Sector internal audit</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Criteria:</li> <li>2.Descriptive rubric</li> <li>3.Accuracy of explanation and choice</li> </ol>	Reading, Exploring, Summarizing and Submitting Concept Maps on Risk-Based Internal Audit Topics at each meeting (collaborative learning) Group Discussion, Identifying and Delivering Analysis of Answers to Questions on Fraud Cases in Indonesia Chapter 18 Pages 419-425 (Case Method) Group Discussion, Identification and Presenting Findings from Student Studies on Journal Articles National & International Publications About "Case Theory" Approach u/Investigation (Individual Assignment) Reading literature and listening to learning explanations 3 X 50			0%

15	Able to Use the Internal Audit Maturity Model	<p>1.Able to understand and explain internal audit maturity</p> <p>2.Able to describe 5 levels of internal audit maturity model (Sawyer)</p> <p>3.Knowing the Maturity Model from IIA</p>	<p><b>Criteria:</b></p> <p>1.Criteria:</p> <p>2.Descriptive rubric</p> <p>3.Accuracy of explanation and choice</p>	<p>Reading, Exploring, Summarizing and Submitting Risk-Based Internal Audit Topic Concept Maps at each meeting (collaborative learning) Group Discussion, Identifying and Submitting PT Garuda Indonesia LK Case Analysis - 2018: Profit or Loss from the perspective of the internal audit function Chapter 20 Pages 503-523 ( Case Method)</p> <p>Reading literature and listening to explanations of learning</p> <p>3 X 50</p>			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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.