



**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>                             |                                   |                       |
|--|---|----------------------|-----------------------------------|---|---|-----------------------------------|-----------------------|
| Audit Laboratory                       | 6220103109  |                      | T=4 P=0 ECTS=6.36                 | 7   | July 17, 2024                                       |                                   |                       |
| <b>AUTHORIZATION</b>                   | <b>SP Developer</b>   |                      | <b>Course Cluster Coordinator</b> |   | <b>Study Program Coordinator</b>                    |                                   |                       |
|  | .....   |                      | .....                             |   | Dr. Rohmawati<br>Kusumaningtias, S.E., Ak.,<br>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>        | This course aims to provide students with an understanding of case module-based audit practices using a cycle approach to transactions in financial reports that use SAK ETAP as the Financial Reporting Framework.   |                      |                                   |   |   |                                   |                       |
|  |   |                      |                                   |   |   |                                   |                       |
| <b>References</b>                      | <b>Main :</b>   |                      |                                   |   |   |                                   |                       |
|  | <ol style="list-style-type: none"> <li>1. Sukrisno Agoes. 2012. Auditing: Petunjuk Praktis Pemeriksaan Akuntan Oleh Akuntan Publik. Buku 1. Edisi 4. Salemba Empat: Jakarta.</li> <li>2. Sukrisno Agoes. 2012. Auditing: Petunjuk Praktis Pemeriksaan Akuntan Oleh Akuntan Publik. Buku 2. Edisi 4. Salemba Empat: Jakarta</li> <li>3. Theodorus M. Tuanakota. 2015. Audit Kontemporer. Salemba Empat: Jakarta</li> <li>4. Theodorus M. Tuanakota. 2013. Auditing Berbasis ISA (International Standards on Auditing). Salemba Empat: Jakarta.</li> <li>5. Standar Profesional Akuntansi Keuangan. 2013. IAPI</li> <li>6. Pedoman Standar Akuntansi Keuangan. 2015. IAI</li> </ol> |                      |                                   |   |   |                                   |                       |
|  | <b>Supporters:</b>  |                      |                                   |   |   |                                   |                       |
| <b>Supporting lecturer</b>             | Made Dudy Satyawan, S.E., M.Si., Ak.<br>Aisyaturrahmi, S.E., M.A.,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 | Carry out audit planning and integration of accounting processes               | 1. Able to carry out analytical reviews of the balance sheet and profit and loss 2. Able to prepare engagement letters and audit plans   | <b>Criteria:</b><br>1.90 - 100: based on understanding and activeness<br>2.80 - 90<br>3.70 - 80<br>4.60 - 70<br>5.50 - 60<br>6.0 13 50 | Discussion of the 8 X 50 practical and discussion module |  |  | 0% |
| 2 |  |  |  |  |  |  | 0% |
| 3 | Carrying out checks on sales and collection of business receivables            | 1. Able to carry out audit procedures for internal control over sales and collection of trade receivables 2. Able to carry out substantive tests to complete the supporting schedule for trade receivables 3. Able to make a list of confirmations and receipts of invoices after the balance sheet date 4. Able to make the auditor's final conclusion on the inspection of sales and collection of business receivables                                  | <b>Criteria:</b><br>1.90 - 100: based on understanding and activeness<br>2.80 - 90<br>3.70 - 80<br>4.60 - 70<br>5.50 - 60<br>6.0 13 50 | Discussion of the 8 X 50 practical and discussion module |  |  | 0% |
| 4 |  |  |  |  |  |  | 0% |
| 5 | Carrying out checks on inventory, warehousing, and payment of accounts payable | 1. Able to carry out audit procedures for the inventory cycle, warehousing and payment of accounts payable 2. Able to carry out substantive tests to complete supporting schedules for inventory and accounts payable 3. Able to carry out physical inventory counts, purchase transaction tests and summarize confirmation results for accounts payable 4. Able to make the auditor's final conclusion on inventory checks and accounts payable purchases | <b>Criteria:</b><br>1.90 - 100: based on understanding and activeness<br>2.80 - 90<br>3.70 - 80<br>4.60 - 70<br>5.50 - 60<br>6.0 13 50 | Discussion of the 8 X 50 practical and discussion module |  |  | 0% |
| 6 |  |  |  |  |  |  | 0% |

|    |   |  |  |  |  |  |    |
|----|---|--|--|--|--|--|----|
| 7  | Carrying out checks on cash and cash equivalents                    | 1. Able to carry out audit procedures for cash and cash equivalents, short-term investments and time deposits 2. Able to carry out substantive tests to complete cash audit minutes 3. Able to carry out bank and company reconciliations 4. Able to carry out transaction tests on cash receipts Able make the auditor's final conclusion on the examination of cash and cash equivalents | <b>Criteria:</b><br>1.90 - 100: based on understanding and activeness<br>2.80 - 90<br>3.70 - 80<br>4.60 - 70<br>5.50 - 60<br>6.0 13 50 | Discussion of the 4 X 50 practical and discussion module |  |  | 0% |
| 8  | Midterm exam  |  |  | 4 X 50   |  |  | 0% |
| 9  | Carrying out checks on prepaid expenses                             | 1. Able to carry out audit procedures for the cycle of obtaining and paying prepaid expenses 2. Able to create a supporting schedule for prepaid expenses and prepaid insurance 3. Able to make the auditor's final conclusion on the examination of prepaid expenses  | <b>Criteria:</b><br>1.90 - 100: based on understanding and activeness<br>2.80 - 90<br>3.70 - 80<br>4.60 - 70<br>5.50 - 60<br>6.0 13 50 | Discussion of the 8 X 50 practical and discussion module |  |  | 0% |
| 10 |   |  |  |  |  |  | 0% |
| 11 | Carrying out checks on the investment acquisition and payment cycle | 1. Able to carry out audit procedures for the investment acquisition and payment cycle 2. Able to create a supporting schedule for investments in shares Able to make the auditor's final conclusion on investment audits  |  | Discussion of the 8 X 50 practical and discussion module |  |  | 0% |
| 12 |   |  |  |  |  |  | 0% |
| 13 | Carrying out inspections of fixed assets                            | 1. Able to carry out audit procedures for fixed assets and lease payables 2. Able to create a supporting schedule for fixed assets and lease payables Able to make the auditor's final conclusion on the inspection of fixed assets  |  | Discussion of the 8 X 50 practical and discussion module |  |  | 0% |

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|----|---|--|--|--|--|----|
| 14 |   |  |  |  |  | 0% |
| 15 | Carrying out checks on income and expenses and completing the overall audit | 1. Able to carry out audit procedures for income and expenses 2. Able to create a supporting schedule for income and expenses 3. Able to make the auditor's final conclusion on income and expenses 4. Able to make a summary of adjusting journals and reclassification journals 5. Able to complete analytical review procedures for the balance sheet 6. Able to make an independent auditor's report |  | Discussion of the 4 X 50 practical and discussion module |  | 0% |
| 16 | Final exams   |  |  | 4 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.

