

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

Document Code

| | | SE | MESTI | ER | LE/ | ٩RI | NIN | G P | LA | N | | | | |
|--------------------------------|--|--|--|--------|----------|---------|----------------|-----------|--------|--------------|-----------------|------------|---------------|---------------------------|
| Courses | | CODE | | Co | ourse Fa | amily | | Cre | dit We | eight | S | EMESTI | ER | Compilation Date |
| ADVANCED | AUDITING | 6210103008 | | Au | ıditing | | | T=2 | P=0 | ECTS=4 | 1.48 | 2 | | January 23, 2023 |
| AUTHORIZAT | ΓΙΟΝ | SP Develop | er | | | | Cour | se Clu | ster C | oordinato | or S | Study Pro | ogram | Coordinator |
| | | Dr. Ni Nyoma | an Alit Triar | ni, SE | E., M.Ak | | Dr. Ni M.Ak | i Nyom | an Ali | : Triani, SE | Ξ., [| Dr. Ni Nya | oman A M.A | Alit Triani, S.E., Ak. |
| Learning model Program | Case Studies | gram that is cha | raed to th | A CO | NILLEO | | | | | | | | | |
| Learning | PLO-6 | Demonstrate a res | • | | | le wor | k in the | air fiold | of ov | ortico ind | onond | ontly | | |
| Outcomes (PLO) | | | | | | | | | | | • | - | o | |
| () | PLO-7 | management acco | ble to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, nanagement accounting and public sector accounting responsibly and with academic ethics, as well as ommunicating them | | | | | | | | | | | |
| | PLO-9 | Able to solve prob perspective | ems in the | field | of finan | cial ac | counti | ng and | auditi | ng throug | n resea | arch with | a mult | iparadigm |
| | PLO-14 Able to develop knowledge of financial accounting, management accounting and public accounting or profession practice through research, to produce innovative and tested work | | | | | | | | | | or professional | | | |
| | Program Object | ctives (PO) | | | | | | | | | | | | |
| | PO - 1 | Demonstrate a res | ponsible att | titude | e toward | s worl | in the | eir field | of exp | ertise inde | epende | ently | | |
| | PLO-PO Matrix | (| | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | P.0 | P.O PLO-6 PLO-7 PLO-9 I | | | | PL | D-14 |] | | | | | |
| | | PO-1 | | | | | | | | | | | | |
| | PO Matrix at th | ne end of each le | arning sta | ıge (| (Sub-PC | D) | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | P.0 | | | | | Week | | | | | | | |
| | | | 1 2 | 3 | 4 5 | 5 6 | 7 | 8 | 9 | 10 11 | 12 | 13 | 14 | 15 16 |
| | | PO-1 | | | | | | | | | | | | |
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| Short Course Description | This course provides the skills in Auditing Philosophy, Professional Judgment, Professional Skepticism, Critical Points in audit practice, Risk, control and Assurance, Understanding Assurance, the legal environment of the audit profession, the business side of audit practice, trends, challenges and opportunities, learning from sarbanes- Oxley Act and Public Accounting Law, landscape of the audit profession in Indonesia | | | | | | | | | | | | | |
| References | Main : | | | | | | | | | | | | | |
| | | z, R.K. (1993). The tion 2. Tuanakotta, | | | | | | | | | | | | an Accounting |
| | Supporters: | | | | | | | | | | | | | |
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| | Associat | | | | | | | | | | | | | |

| - | Auditing Philosophy | explain the philosophy of auditing 2. Able to | 1.Get a score of 100 if the answer is | learning 3 X 50 | philosophy and compiles ideas related to the main concepts of | explains auditing | 570 |
|-----------|---|---|--|--|---|--|--|
| 1 | Classifying | 1. Able to | Criteria: | cased based | explains auditing | Material: | 5% |
| (1) | (305-PO) | Indicator (3) | Criteria & Form (4) | Offline (offline) (5) | Online (<i>online</i>) (6) | (7) | (8) |
| Week- | Final abilities of each learning stage (Sub-PO) | | aluation | Lean Studer [Es | Ip Learning, ning methods, nt Assignments, stimated time] | Learning materials [References] | Assessment Weight (%) |
| Supportin | (2019). with au 2. Joyce, Gibbins Accour 3. McMilla bias, al Practic 4. Hicks, I the con 5. Chang model. 6. Manetti Busine: assural service 7. Hening Vol. 76 DeAng: (1994). 8. Baker a and Bo (2012). (1988). 9. Hunt et among investig journal 10 Indyk and bu provide | . The effect of com iditor ethics as mo Edward J. (1976) s, Michael. (1984) ting Reseach. Vol an and White. (19 nd professional sk e & Theory. Vol. 2 Ernest L. (1964). htext of auditing: th et al. (2008). The Expert systems w i and Becatti.(200 ss Ethics Vol 87 - nce service on as e opportunities: Imp jer, William G. (20 5 No 1 - Francis, J elo. (1991). Auditor Auditor litigation a and Taylor. (1981). bone. (2012). Abno Further Evidence Manucipql audit ft t al., (2020). Using nonswitching cki gation of moderat Vol 36 No 5 s, Magnalena. (20) siness Review Vol | npetence, experience, li derating variable). Expert Judgment in <i>A</i> . Propositions about the 122 No 1 93). Auditors belief rev expticism. The accountin 9. No 1 Materiality. Journal of A re real expectations gap a development of audit rith application. Vol 35; 2 9). Assurance Services Ruiz et al., (2020). Em ssurance quality. Journ plications for Academia. 01). The association be Jere R. (2004). What de or Size and Audit Qualit and Modified reporting of commal Audit Fee and au from Meta-Analysis of the determinants. The A g machine learning to p ient. J. Account Public ing factooor prior to the 19). Mandatory audit roo I 5 No 19 - Aschauer an Jence from investment of | ndependence, d Auditing Program e psychology of isions and evide ng review vol. 6 ccounting Rese . Managerial audi detection risk as 2. Arzhenovskiy. for Sustainabilit pirical analysis of al of cleaner pir Accounting Audit re tween Auditor L o we know about ty. Journal of Act on bankrupt Clien al Audit Fee. Accounting Audit Audit Fee Res ccounting Revie predict auditors si c Policy - Jadiy te commencement tation and audit d Reiner. (2018) | itigation and Abnormal Ac at audit quality?. The Briti ecounting and Economics nts. Journal of Accounting counting and Businnes Re ting : a Journal of Practic earch. International Jourr | auditor integrity of ccounting Research in Public Accounting hypothesis frame y. (2010). Auditing hton et al., (2010) g the fuzzy theory sment Model. Vol d Empirical Evider vision of audit and t, Robert K. (199 ccruals. The Acou sh Accounting Re Vol 3 - Carcelo a Research Vol 32 search. Vol 12 No e & Theory Vol 32 search. Vol 12 No e & Theory Vol 32 hal of Auditing id of swithing affect it tenure and aud on in India. Mana idence from Polar ation an prohibition | n audit quality cah. Vol 14 2. ng. Journal of e, confirmation g: A Journal pf h. Materiality in and audit risk 7 No.1 nce. Journal of d sustainability 7). Assurance nting Review. view Vol. 36 - nd Palmrose. 45 - Asthana 1 No.3 - Hay. Rubin Marc.A. ct audit quality dit quqlity: an gerial auditing nd. Economics |

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| 2 | Organize and | 1. Able to | Criteria: | Able to | Material: Able | 5% |
| | classify Judgment | explain the | 1.Get a score of | explain types | to explain types | |
| | professionals | meaning according to | 100 if the | of standards | of standards | |
| | | the dictionary | answer is | and | and the | |
| | | 2. Able to | correct and | application of | application of | |
| | | explain | appropriate | professional | professional | |
| | | professional | 2.Get a score of | judgment and | judgment and | |
| | | judgment in all types of | 80 if the answer | develop ideas | develop ideas | |
| | | standards 3. | is correct but | related to | related to | |
| | | Able to | not complete | changes in | changes in | |
| | | explain types | 3.Get a score of | types of | types of | |
| | | of standards | 60 if the answer | standards and | standards and | |
| | | and application of | is not correct | their | their application | |
| | | professional | 4.Get a score of | application in the audit | in the audit world | |
| | | judgment | 40 if you are | world | discussing | |
| | | , , | less active in | discussing | journals related | |
| | | | the discussion | journals | to professional | |
| | | | 5.Get a score of | related to | judgment - | |
| | | | | professional | Joyce, Edward | |
| | | | 20 if you are not | judgment | J. (1976). | |
| | | | active at all in | - Joyce, | Expert | |
| | | | the discussion | Edward J. | Judgment in | |
| | | | Form of | (1976). Expert | Auditing | |
| | | | Assessment : | Judgment in | Program | |
| | | | Participatory | Auditing | Planning. | |
| | | | Activities | Program | Journal of | |
| | | | / touvideo | Planning. | Accounting | |
| | | | | Journal of | Research. Vol | |
| | | | | Accounting | 14 - Gibbins, | |
| | | | | Research. Vol | Michael. | |
| | | | | 14 | (1984). | |
| | | | | - Gibbins, | Propositions | |
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| | | | | Research. Vol | Joyce, Edward | |
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| 3 | Organizing and | 1. Able to | Criteria: | Able to | - | Material: Able | 3% |
| | classifying | explain | 1.Get a score of | explain the | | to explain the | - |
| | professional | skepticism in | 100 if the | implications of | | implications of | |
| | skepticism | auditing 2. | answer is | professional | | professional | |
| | | Able to | | skepticism, | | skepticism, | |
| | | explain several | correct and | practitioner | | practitioner | |
| | | questions | appropriate | implications, | | implications, | |
| | | regarding | 2.Get a score of | and formulate | | and formulate | |
| | | skepticism 3. | 80 if the answer | ideas related | | ideas related to | |
| | | Able to | is correct but | to | | professional | |
| | | explain the | not complete | professional | | skepticism with | |
| | | implications of | 3.Get a score of | | | the support of | |
| | | professional | 60 if the answer | skepticism | | | |
| | | skepticism practitioner | is not correct | with the | | journals | |
| | | implications | | support of | | discussed | |
| | | implications | 4.Get a score of | journals | | related to | |
| | | | 40 if you are | discussed | | professional | |
| | | | less active in | related to | | skepticism, and | |
| | | | the discussion | professional | | able to solve | |
| | | | Get a score of | skepticism, | | novelty ideas | |
| | | | 20 if you are not | and able to | | from journals | |
| | | | active at all in | solve novelty | | discussed, | |
| | | | the discussion | ideas from | | including: - | |
| | | | | journals | | McMillan and | |
| | | | Form of | discussed, | | White. (1993). | |
| | | | Assessment : | including: | | Auditors' belief | |
| | | | Participatory | - McMillan | | revisions and | |
| | | | Activities | and White. | | evidence | |
| | | | Activities | (1993). | | search: the | |
| | | | | Auditors' | | effect of | |
| | | | | belief | | hypothesis | |
| | | | | revisions and | | frame, | |
| | | | | evidence | | confirmation | |
| | | | | search: the | | bias, and | |
| | | | | effect of | | professional | |
| | | | | hypothesis | | skepticism. The | |
| | | | | frame, | | accounting | |
| | | | | confirmation | | review vol. 68. | |
| | | | | bias, and | | No. 3 - Hurtt, R. | |
| | | | | professional | | Kathy. (2010). | |
| | | | | skepticism. | | Auditing: A | |
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| 4 | Classifying critical | 1. Able to | Criteria: | Able to | - | Material: Able | 3% |
| | points in audit practice | explain and classify | Get a score of | explain and | | to explain and | |
| | practice | critical points | 100 if the | classify | | classify critical | |
| | | in HR and the | answer is | critical points | | points in HR | |
| | | audit process | correct and | in HR and the | | and the audit | |
| | | Able to | appropriate | audit process | | process and | |
| | | explain critical | 2.Get a score of | and able to | | able to | |
| | | points in the | 80 if the answer | formulate | | formulate ideas | |
| | | audit process | | ideas and | | and solve | |
| | | of accepting | is correct but | solve | | problems in the | |
| | | and retaining clients 3. Able | not complete | problems in | | audit process, | |
| | | to explain | Get a score of | the audit | | and able to | |
| | | critical points | 60 if the answer | process, and | | solve novelty | |
| | | in the audit | is not correct | able to solve | | from journals | |
| | | process in | Get a score of | novelty from | | discussed as | |
| | | understanding | 40 if you are | journals | | follows: - Hicks. | |
| | | the client's | less active in | discussed as | | Ernest L. | |
| | | business and industry 4. | the discussion | follows: | | (1964). | |
| | | Able to | 5.Get a score of | - Hicks, | | Materiality. | |
| | | explain critical | | Ernest L. | | Journal of | |
| | | points in the | 20 if you are not | (1964). | | Accounting | |
| | | audit process | active at all in | Materiality. | | Research. Vol 2 | |
| | | in . | the discussion | Journal of | | No 2 - | |
| | | understanding | | Accounting | | Houghton et al., | |
| | | materiality | Form of | Research. Vol | | (2010). | |
| | | | Assessment : | 2 No 2 | | Materiality in | |
| | | | Participatory | - Houghton et | | the context of | |
| | | | Activities | al., (2010). | | auditing: the | |
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| | | | | auditing: the | | gap. | |
| | | | | real | | Managerial | |
| | | | | expectations | | auditing journal | |
| | | | | gap. | | Vol 26 No 6 | |
| | | | | Managerial | | References: | |
| | | | | auditing | | Hicks, Ernest L. | |
| | | | | journal Vol 26 | | (1964). | |
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| 5 | Develop and classify control and assurance risks | 1. Able to explain risk management in the business world 2. Able to explain risk and control from a stakeholder perspective 3. Able to explain risk and control from an auditor's perspective such as audit risk, inherent risk, control risk, detection risk. 4. Able to explain assignment risks | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory Activities | Able to explain risk and control from the auditor's perspective such as audit risk, inherent risk, control risk, detection risk. develop ideas for audit risk and be able to solve problems on audit risk and discuss journals from - Arzhenovskiy. (2019). Audit Risk Assessment Model. Vol 7 No.1 - Chang et al. (2008). The development of audit detection risk assessment systems: using the fuzzy theory and audit risk model. Expert systems with applications. Vol 35 3 X 50 | Material: Able to explain risk and control from the auditor's perspective such as audit risk, inherent risk, control risk, detection risk. develop ideas for audit risk and be able to solve problems on audit risk and discuss journals from - Arzhenovskiy. (2019). Audit Risk Assessment Model. Vol 7 No.1 - Chang et al. (2008). The development of audit detection risk assessment systems: using the fuzzy theory and audit risk model. Expert systems with applications. Vol 35 References: <i>Chang et al.</i> (2008). <i>The development of audit detection risk assessment systems: using the fuzzy theory and audit risk model. Expert systems: using the fuzzy theory and audit risk model. Expert systems with applications. Vol 29. Audit Risk Assessment Model. Vol 7 No.1</i> | 5% |
| 6 | Compile and classify Assurance | 1. Able to explain assurance 2. Able to explain the relative concept of assurance 3. Able to explain assurance and risk 4. Able to explain reasonable assurance changes in meaning 5. Able to explain assurance, nonassurance and attestation services | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory Activities | Able to explain reasonable assurance changes in meaning, and able to formulate ideas about reasonable assurance; and Able to explain assurance, nonassurance and attestation services, as well as being able to formulate ideas about attestation, and being able to solve novelty ideas from journals discussed as follows: - Manetti and Becatti. (2009). Assurance Services for Sustainability | Material: Able to explain reasonable assurance changes in meaning, and able to formulate ideas about reasonable assurance; and Able to explain assurance, nonassurance, and attestation services, as well as being able to formulate ideas about attestation, and being able to solve novelty ideas from journals discussed as follows: - Manetti and Becatti. (2009). Assurance Services for Sustainability Reports: Standards and Empirical | 2% |

| | | | | Reports: Standards and Empirical Evidence. Journal of Business Ethics Vol 87 - Ruiz et al., (2020). Empirical analysis of the effect of the joint provision of audit and sustainability assurance services on assurance quality. Journal of cleaner production vol 266 - Elliott, Robert K. (1997). Assurance service opportunities: Implications for Academia. Accounting Horizon Vol 11 No 4 3 X 50 | | Evidence. Journal of Business Ethics Vol 87 - Ruiz et al., (2020). Empirical analysis of the effect of the joint provision of audit and sustainability assurance services on assurance quality. Journal of cleaner production vol 266 - Elliott, Robert K. (1997). Assurance service opportunities: Implications for Academia. Accounting Horizon Vol 11 No 4 Bibliography: Manetti and Becatti. (2009). Assurance Services for Sustainability Reports: Standards and Envirical Evidence. Journal of Business Ethics Vol 87 - Ruiz et al., (2020). Empirical analysis of the effect of the joint provision of audit and sustainability assurance services on assurance services on assurance services on assurance services on assurance services on assurance services on assurance services on assurance services on assurance services for Academia. Accounting Horizon Vol 11 No 4 | |
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| 7 | Compile and classify Assurance | 1. Able to explain assurance 2. Able to explain the relative concept of assurance 3. Able to explain assurance and risk 4. Able to explain reasonable assurance changes in meaning 5. Able to explain assurance, nonassurance and attestation services | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory | Discusses related journals to determine ideas and solve problems for novelty discovery - Manetti and Becatti. (2009). Assurance Services for Sustainability Reports: Standards and Empirical Evidence. Journal of Business Ethics Vol 87 - Ruiz et al., (2020). Empirical analysis of the effect of | - | Material: Able to explain reasonable assurance changes in meaning, and able to formulate ideas about reasonable assurance; and Able to explain assurance, nonassurance and attestation services, as well as being able to formulate ideas about attestation, and being able to solve novelty ideas from journals discussed as follows: - | 3% |

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| | | | | | sustainability | | Services for | |
| | | | | | assurance | | Sustainability | |
| | | | | | services on | | Reports: | |
| | | | | | assurance | | Standards and | |
| | | | | | quality. | | Empirical | |
| | | | | | Journal of | | Evidence. | |
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| | | | | | 266 | | Vol 87 - Ruiz et | |
| | | | | | - Elliott, | | al., (2020). | |
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| | 8 | UTS | UTS | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Test | - 3 X 50 | - | Material: - Library: | 20% |
| | 9 | Classifying the Legal Environment of the Audit Profession | 1. Able to explain the work environment of a Public Accounting Firm 2. Able to explain the demands placed on auditors 3. Able to explain the gap in expectations 4. Able to explain the audit services market 5. Able to explain audit quality in the form of a label of quality | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory Activities | - 3 X 50 | Able to explain the work environment of a Public Accounting Firm and audit quality in the form of a label of quality and able to formulate ideas regarding audit quality and able to solve to determine novelty ideas from each of the journals discussed for the following journals: - Heninger, William G. (2001). The association between Auditor Litigation and Abnormal Accruals. The Accounting Review. Vol. 76 No. 1 - Francis, Jere R. (2004). What do we know about audit quality? The British Accounting Review Vol. 36 - DeAngelo. (1991). Auditor Size and Audit Quality. Journal of Accounting and Economics Vol 3 - Carcelo and Palmrose. (1994). Auditor litigation and Modified reporting on bankruptcy Clients. Journal of Accounting Research Vol 32 | Material: Able to explain the work environment of a Public Accounting Firm and audit quality in the form of a label of quality and able to formulate ideas regarding audit quality and able to solve problems to determine novelty ideas from each of the journals discussed for the following journals: - Heninger, William G. (2001). The association between Auditor Litigation and Abnormal Accruals. The Accounting Review. Vol. 76 No. 1 - Francis, Jere R. (2004). What do we know about audit quality? The British Accounting Review Vol. 36 - DeAngelo. (1991). Auditor Size and Audit Quality. Journal of Accounting and Economics Vol 3 - Carcelo and Palmrose. (1994). Auditor litigation and Modified reporting on bankruptcy Clients. Journal of Accounting Research Vol 32 Bibliography: Heninger, William G. (2001). The association between | 5% |

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|----|--|--|--|-------------|--|---|----|
| 10 | Classify the business side of audit practice | 1. Able to explain audit fees 2. Able to explain the factors that influence audit fees 3. Able to explain the business side of mid-size firms 4. Able to explain critical thinking about the business side | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory Activities | - 3 X 50 | Able to explain the factors that influence audit fees, and able to develop ideas for factors that influence the receipt of audit fees, and able to solve novelty models for each of the journals discussed: - Baker and Taylor. (1981). Analysis of the External Audit Fee. Accounting and Business Research. Vol 12 No 45 - Asthana and Boone. (2012). Abnormal Audit Fee and audit quality. Auditing: a Journal of Practice & Theory Vol 31 No.3 - Hay. (2012). Further Evidence from Meta- Analysis of Audit Fee Research. International Journal of Auditing. - Rubin Marc.A. (1988). Manucipql audit fee determinants. The Accounting Review. Vol 62 No 2 | Material: Able to explain the factors that influence audit fees, and able to develop ideas for factors that influence the receipt of audit fees, and able to solve novelty models for each of the journals discussed: - Baker and Taylor. (1981). Analysis of the External Audit Fee. Accounting and Business Research. Vol 12 No 45 - Asthana and Boone. (2012). Abnormal Audit Fee and audit quality. Auditing: a Journal of Practice & Theory Vol 31 No.3 - Hay. (2012). Further Evidence from Meta-Analysis of Audit Fee Research. International Journal of Auditing Rubin Marc.A. (1988). Manucipql audit fee determinants. The Accounting Review. Vol 62 No 2 Reader: | 5% |

| 11 | Classify the business side of audit practice | 1. Able to explain audit fees 2. Able to explain the factors that influence audit fees 3. Able to explain the business side of mid-size firms 4. Able to explain critical thinking about the business side | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory Activities | - 3 X 50 | Able to explain the factors that influence audit fees, and able to develop ideas for factors that influence the receipt of audit fees, and able to solve novelty models for each of the journals discussed: - Baker and Taylor. (1981). Analysis of the External Audit Fee. Accounting and Business Research. Vol 12 No 45 - Asthana and Boone. (2012). Abnormal Audit Fee and audit quality. Auditing: a Journal of Practice & Theory Vol 31 No.3 - Hay. (2012). Further Evidence from Meta- Analysis of Audit Fee Research. International Journal of Auditing. - Rubin Marc.A. (1988). Manucipql audit fee determinants. The Accounting Review. Vol 62 No 2 | Material: Able to explain the factors that influence audit fees, and able to develop ideas for factors that influence the receipt of audit fees, and able to solve novelty models for each of the journals discussed: - Baker and Taylor. (1981). Analysis of the External Audit Fee. Accounting and Business Research. Vol 12 No 45 - Asthana and Boone. (2012). Abnormal Audit Fee and audit quality. Auditing: a Journal of Practice & Theory Vol 31 No.3 - Hay. (2012). Further Evidence from Meta-Analysis of Audit Fee Research. International Journal of Auditing Rubin Marc.A. (1988). Manucipql audit fee determinants. The Accounting Review, Vol 62 | 5% |
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| 12 | Classifying Trends, Challenges and Opportunities | 1. Able to explain the global competitive map 2. Able to explain audit tenure 3. Able to explain the auditing practice map 4. Able to explain auditor turn over 5. Able to explain risk management | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory Activities | - 3 X 50 | Able to explain auditing practice maps, as well as risk management, and able to develop audit risk ideas and able to solve novelties from each journal discussed as follows: - Smith et al., (2020). Resilience as a coping strategy for reducing auditor turnover intentions. Accounting research Journal Vol 33 No 3 - Kanodia and Mukherji. (1994). Audit pricing Lowballing and auditor turnover: a Dynamic analysis. The accounting review Vol 69 No 4 | Reader: Material: Able to explain auditing practice maps and risk management, and able to develop audit risk ideas and able to solve novelties from each journal discussed as follows: - Smith et al., (2020). Resilience as a coping strategy for reducing auditor turnover intentions. Accounting research Journal Vol 33 No 3 - Kanodia and Mukherji. (1994). Audit pricing Lowballing and auditor turnover: a Dynamic analysis. The accounting review Vol 69 No 4 Reader: | 2% |

| 13 | Classifying Learning from Sarbanes and the Public Accounting Law and the Public Accounting Law | 1. Able to explain independent auditors 2. Able to explain KAP rotation 3. Able to explain the COSO study on fraudulent statements 4. Able to explain the provisions of the Public Accounting Law | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory Activities | - 3 X 50 | Able to explain the provisions of the Public Accounting Law, and able to formulate ideas for audit tenure and able to solve the novelty of each journal discussed: - Hunt et al., (2020). Using machine learning to predict auditor switches: how the likelihood of switching affects audit quality among nonswitching clients. J. Account Public Policy - Jadiyapa et al., (2021). Audit tenure and audit quality: an investigation of moderating factors prior to the commencement of mandatory rotation in India. Managerial auditing journal Vol 36 No 5 | Material: Able to explain the provisions of the Public Accounting Law, and able to formulate ideas for tenure audits and able to solve the novelty of each journal discussed: - Hunt et al., (2020). Using machine learning to predict auditor switches: how the likelihood of switching affects audit quality among nonswitching clients. J. Account Public Policy - Jadiyapa et al., (2021). Audit tenure and audit quality: an investigation of moderating factors prior to the commencement of mandatory rotation in India. Managerial auditing journal Vol 36 No 5 References: | 3% |
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| 14 | Classifying the Landscape of the Auditing Profession in Indonesia | 1. Able to explain discrepancies between KAPs 2. Able to explain mandatory rotation 3. Able to explain KAP violations | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Participatory Activities | - 3 X 50 | Able to explain mandatory rotation and explain KAP violations, as well as being able to prepare paper ideas for audit rotation and being able to solve novelty ideas from the journals discussed: - Indyk, Magnalena. (2019). Mandatory audit rotation and audit market concentration- evidence from Poland. Economics and business Review Vol 5 No 19 - Aschauer and Reiner. (2018). Mandatory audit firm rotation an prohibition of audit firm- provided tax services: evidence from investment consultants' perceptions. International journal of auditing | Material: Able to explain mandatory rotation and explain KAP violations, as well as being able to prepare paper ideas for audit rotation and being able to solve novelty ideas from the journals discussed: References: 1. Mautz, RK (1993). The Philosophy of Auditing. United States of America. Seventeenth Printing. Association 2. Tuanakotta, Theodorus M. (2011). Critical Thinking in Auditing. Jakarta. Salemba Four | 2% |

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| 15 | Classifying the Landscape of the | 1. Able to explain | Criteria: | - 3 X 50 | Able to explain | Material: Able | 2% |
| | Auditing | discrepancies | 1.Get a score of | 3 X 50 | mandatory rotation and explain KAP violations, | to explain mandatory | |
| | Profession in | between | 100 if the | | as well as being able to | rotation and | |
| | Indonesia | KAPs 2. Able | answer is | | prepare paper ideas for | explain KAP | |
| | | to explain mandatory | correct and | | audit rotation and being | violations, as | |
| | | rotation 3. | appropriate | | able to solve novelty | well as being | |
| | | Able to | 2.Get a score of | | ideas from the journals | able to prepare | |
| | | explain KAP | 80 if the answer | | discussed: | paper ideas for | |
| | | violations | is correct but | | - Indyk, Magnalena. | audit rotation | |
| | | | not complete | | (2019). Mandatory | and being able | |
| | | | Get a score of | | audit rotation and audit | to solve novelty | |
| | | | 60 if the answer | | market concentration- | ideas from the | |
| | | | is not correct | | evidence from Poland. | journals | |
| | | | Get a score of | | Economics and | discussed: - | |
| | | | 40 if you are | | business Review Vol 5 | Indyk, | |
| | | | less active in | | No 19 | Magnalena. | |
| | | | the discussion | | - Aschauer and Reiner. | (2019). | |
| | | | Get a score of | | (2018). Mandatory | Mandatory | |
| | | | 20 if you are not | | audit firm rotation an | audit rotation | |
| | | | active at all in | | prohibition of audit firm- | and audit | |
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| | | | Form of | | investment consultants' | evidence from | |
| | | | Assessment : | | perceptions. | Poland. | |
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| 16 | UAS | UAS | Criteria: 1.Get a score of 100 if the answer is correct and appropriate 2.Get a score of 80 if the answer is correct but not complete 3.Get a score of 60 if the answer is not correct 4.Get a score of 40 if you are less active in the discussion 5.Get a score of 20 if you are not active at all in the discussion Form of Assessment : Text | Case Based learning 3 X 50 | Material: - Library: | 30% |
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| | | | Test | | | |

Evaluation Percentage Recap: Case Study

| No | Evaluation | Percentage |
|----|--------------------------|------------|
| 1. | Participatory Activities | 50% |
| 2. | Test | 50% |
| | | 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.
- 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** 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.
- 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.
- 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.