

## 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:													
	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	<ul> <li>(2019). with au</li> <li>2. Joyce, Gibbins Accour</li> <li>3. McMilla bias, al Practic</li> <li>4. Hicks, I the con</li> <li>5. Chang model.</li> <li>6. Manetti Busine: assural service</li> <li>7. Hening Vol. 76 DeAng: (1994).</li> <li>8. Baker a and Bo (2012). (1988).</li> <li>9. Hunt et among investig journal</li> <li>10 Indyk and bu provide</li> </ul>	. 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	
				Michael.	about the	
				(1984). Dranositiana	psychology of	
				Propositions	Professional	
				about the psychology of	Judgment in Public	
				Professional	Accounting.	
				Judgment in	Journal of	
				Public	Accounting	
				Accounting.	Research. Vol	
				Journal of	22 No 1	
				Accounting	Bibliography:	
				Research. Vol	Joyce, Edward	
				22 No 1	J. (1976).	
				3 X 50	Expert	
					Judgment in	
					Auditing	
					Program	
					Planning.	
					Journal of	
					Accounting	
					Research. Vol	
					14 2. Gibbins,	
					Michael.	
					(1984). Drenositione	
					Propositions	
					about the	
					psychology of	
					Professional	
					Judgment in Public	
					Accounting. Journal of	
					Accounting	
					Research. Vol	
1					22 No 1	
					22 110 1	

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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	
			<ol><li>Get a score of</li></ol>	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	
				The		Journal pf	
				accounting		Practice &	
				review vol.		Theory. Vol. 29.	
				68. No. 3		No. 1 Bibliography	
				- Hurtt, R.		Bibliography:	
1				Kathy. (2010).		McMillan and	
				Auditing: A		White. (1993).	
				Journal pf		Auditors' belief	
				Practice &		revisions and	
				Theory. Vol.		evidence	
				29. No 1		search: the	
				3 X 50		effect of	
1						hypothesis	
						frame,	
						confirmation	
						bias, and	
						professional	
1						, skepticism. The	
						accounting	
						review vol. 68.	
						No. 3; 2. Hurtt,	
						R. Kathy.	
1						(2010).	
						Auditing: A	
						Journal pf	
						Practice &	
						Theory. Vol. 29.	
						No. 1	
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4	Classifying critical	1. Able to	Criteria:	Able to	-	Material: Able	3%
	points in audit practice	explain and classify	<ol> <li>Get a score of</li> </ol>	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	
		<ol><li>Able to</li></ol>	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	<ol><li>Get a score of</li></ol>	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	<ol><li>Get a score of</li></ol>	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	
				Materiality in		real	
				the context of		expectations	
				auditing: the		gap.	
				real		Managerial	
				expectations		auditing journal	
				gap.		Vol 26 No 6	
				Managerial		References:	
				auditing		Hicks, Ernest L.	
				journal Vol 26		(1964).	
				No 6		Materiality.	
				3 X 50		Journal of	
						Accounting	
						Research. Vol 2	
						No 2 2.	
						Houghton et al.,	
						(2010).	
						Materiality in	
						the context of	
						auditing: the	
						real	
					1	expectations	
					1	gap.	
					1	Managerial	
					1	auditing journal	
					1	Vol 26 No 6	
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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 <b>References:</b> <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 <b>Bibliography:</b> 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	
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%

I	1	I	I	Activities	the joint		Manetti and	
					provision of		Becatti. (2009).	
					audit and		Assurance	
					sustainability		Services for	
					assurance		Sustainability	
					services on		Reports:	
					assurance		Standards and	
					quality.		Empirical	
					Journal of		Evidence.	
					cleaner		Journal of	
					production vol		Business Ethics	
					266		Vol 87 - Ruiz et	
					- Elliott,		al., (2020).	
					Robert K.		Empirical	
					(1997).		analysis of the	
					Assurance		effect of the	
					service		joint provision	
					opportunities:		of audit and	
					Implications		sustainability	
					for Academia.		assurance	
					Accounting		services on	
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							Becatti. (2009). Assurance	
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							Reports:	
							Standards and	
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							Journal of	
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							Vol 87 - Ruiz et	
							al., (2020).	
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							Implications for	
							Academia.	
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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%

						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	
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 <b>Reader:</b>	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%
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 <b>References:</b>	3%
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: <b>References:</b> 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	
			<ol><li>Get a score of</li></ol>		audit rotation and audit	to solve novelty	
			60 if the answer		market concentration-	ideas from the	
			is not correct		evidence from Poland.	journals	
			<ol><li>Get a score of</li></ol>		Economics and	discussed: -	
			40 if you are		business Review Vol 5	Indyk,	
			less active in		No 19	Magnalena.	
			the discussion		- Aschauer and Reiner.	(2019).	
			<ol><li>Get a score of</li></ol>		(2018). Mandatory	Mandatory	
			20 if you are not		audit firm rotation an	audit rotation	
			active at all in		prohibition of audit firm-	and audit	
			the discussion		provided tax services:	market	
					evidence from	concentration-	
			Form of		investment consultants'	evidence from	
			Assessment :		perceptions.	Poland.	
			Participatory		International journal of	Economics and	
			Activities		auditing	business	
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						Aschauer and Reiner. (2018).	
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						services:	
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						perceptions.	
						International	
						journal of	
						auditing	
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						Magnalena.	
						(2019). Mandatan (	
						Mandatory	
						audit rotation and audit	
						and audit market	
						concentration-	
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						Economics and	
						business	
						Review Vol 5	
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						Reiner. (2018).	
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						provided tax	
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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%
			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.