



**Universitas Negeri Surabaya  
Faculty of Economics and Business Master  
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>
ADVANCED AUDITING	6210103008	Auditing	T=2	P=0	ECTS=4.48	2	January 23, 2023
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>	
	Dr. Ni Nyoman Alit Triani, SE., M.Ak		Dr. Ni Nyoman Alit Triani, SE., M.Ak			Dr. Ni Nyoman Alit Triani, S.E., M.Ak.	

<b>Learning model</b>	<b>Case Studies</b>																																																	
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																	
	<b>PLO-6</b>   Demonstrate a responsible attitude towards work in their field of expertise independently																																																	
	<b>PLO-7</b>   Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them																																																	
	<b>PLO-9</b>   Able to solve problems in the field of financial accounting and auditing through research with a multiparadigm perspective																																																	
	<b>PLO-14</b>   Able to develop knowledge of financial accounting, management accounting and public accounting or professional practice through research, to produce innovative and tested work																																																	
	<b>Program Objectives (PO)</b>																																																	
	<b>PO - 1</b>   Demonstrate a responsible attitude towards work in their field of expertise independently																																																	
	<b>PLO-PO Matrix</b>																																																	
	<table border="1" style="margin-left: 40px;"> <tr> <td>P.O</td> <td>PLO-6</td> <td>PLO-7</td> <td>PLO-9</td> <td>PLO-14</td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	P.O	PLO-6	PLO-7	PLO-9	PLO-14	PO-1																																											
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PO-1																																																		
<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																		
<table border="1" style="margin-left: 40px;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> <tr> <td>PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	P.O	Week																1	2	3	4	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 :**

1. Mautz, R.K. (1993). The Philosophy of Auditing. United States of America. Seventeenth Printing. American Accounting Association
2. Tuanakotta, Theodorus M. (2011). Berpikir Kritis dalam Auditing. Jakarta. Salemba Empat

**Supporters:**

1. Antle Rick .(1984). Auditor independence. Vol 22. No. 1. Journal of Accounting Research Kertarajasa, 2. Astro Yudha et.al. (2019). The effect of competence, experience, Independence, due professional care, and auditor integrity on audit quality with auditor ethics as moderating variable
2. Joyce, Edward J. (1976). Expert Judgment in Auditing Program Planning. Journal of Accounting Research. Vol 14 2. Gibbins, Michael. (1984). Propositions about the psychology of Professional Judgment in Public Accounting. Journal of Accounting Reseach. Vol 22 No 1
3. McMillan and White. (1993). Auditors belief revisions and evidence search: the effect of hypothesis frame, confirmation bias, and professional skepticism. The accounting review vol. 68. No 3 ; 2. Hurr, R. Kathy. (2010). Auditing: A Journal pf Practice & Theory. Vol. 29. No 1
4. Hicks, Ernest L. (1964). Materiality. Journal of Accounting Research. Vol 2 No 2 2. Houghton et al., (2010). Materiality in the context of auditing: the real expectations gap. Managerial auditing journal Vol 26 No 6
5. Chang et al. (2008). The development of audit detection risk assessment systems: using the fuzzy theory and audit risk model. Expert systems with application. Vol 35; 2. Arzhenovskiy. (2019). Audit Risk Assessment Model. Vol 7 No.1
6. 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 the join provision of audit and sustainability assurance service 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
7. 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 bankrupt Clients. Journal of Accounting Research Vol 32
8. Baker and Taylor. (1981). Analysis of the External Audit Fee. Accounting and Businnes 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
9. Hunt et al., (2020). Using machine learning to predict auditor switches: how the likelihood of swithing affect audit quality among nonswitching ckient. J. Account Public Policy - Jadyaya et al., (2021). Audit tenure and audit quqlity: an investigation of moderating factoor prior to the commencement of mandataory rotation in India. Managerial auditing journal Vol 36 No 5
- 10.- 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 service: evidence from investment consultants perceptions. International journal of auditing

**Supporting lecturer** Prof. Dr. Pujiono, SE., Ak., M.Si.  
Dr. Ni Nyoman Alit Triani, S.E., M.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	Classifying Auditing Philosophy	1. Able to explain the philosophy of auditing 2. Able to explain auditing as a discipline 3. Able to explain auditing methodology 4. Able to explain the postulates of auditing 5. Able to explain the main concepts of evidence, due audit care, fair presentation and independence	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	cased based learning 3 X 50	explains auditing philosophy and compiles ideas related to the main concepts of evidence, due audit care, fair presentation and independence, and discusses journals related to auditor independence	<p><b>Material:</b> explains auditing philosophy and develops ideas related to the main concepts of evidence, due audit care, fair presentation and independence, and discusses journals related to auditor independence.</p> <p><b>References:</b> 1. Mautz, RK (1993). <i>The Philosophy of Auditing. United States of America. Seventeenth Printing. American Accounting Association</i> 2. Tuanakotta, Theodorus M. (2011). <i>Critical Thinking in Auditing. Jakarta. Salemba Four</i></p>	5%

2	Organize and classify Judgment professionals	<p>1. Able to explain the meaning according to the dictionary</p> <p>2. Able to explain professional judgment in all types of standards</p> <p>3. Able to explain types of standards and application of professional judgment</p>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Able to explain types of standards and application of professional judgment and develop ideas related to changes in types of standards and their application in the audit world discussing journals related to professional judgment</p> <p>- Joyce, Edward J. (1976). Expert Judgment in Auditing Program Planning. Journal of Accounting Research. Vol 14 - Gibbins, Michael. (1984). Propositions about the psychology of Professional Judgment in Public Accounting. Journal of Accounting Research. Vol 22 No 1 3 X 50</p>		<p><b>Material:</b> Able to explain types of standards and the application of professional judgment and develop ideas related to changes in types of standards and their application in the audit world discussing journals related to professional judgment</p> <p>- Joyce, Edward J. (1976). Expert Judgment in Auditing Program Planning. Journal of Accounting Research. Vol 14 - Gibbins, Michael. (1984). Propositions about the psychology of Professional Judgment in Public Accounting. Journal of Accounting Research. Vol 22 No 1</p> <p><b>Bibliography:</b> Joyce, Edward J. (1976). Expert Judgment in Auditing Program Planning. Journal of Accounting Research. Vol 14 2. Gibbins, Michael. (1984). Propositions about the psychology of Professional Judgment in Public Accounting. Journal of Accounting Research. Vol 22 No 1</p>	5%
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3	Organizing and classifying professional skepticism	1. Able to explain skepticism in auditing 2. Able to explain several questions regarding skepticism 3. Able to explain the implications of professional skepticism practitioner implications	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	Able to explain the implications of professional skepticism, practitioner implications, and formulate ideas related to professional skepticism with the support of journals discussed related to professional skepticism, and able to solve novelty ideas from journals discussed, including: - McMillan and White. (1993). Auditors' belief revisions and evidence search: the effect of hypothesis frame, confirmation bias, and professional skepticism. The accounting review vol. 68. No. 3 - Hurtt, R. Kathy. (2010). Auditing: A Journal of Practice & Theory. Vol. 29. No. 1	-	<p><b>Material:</b> Able to explain the implications of professional skepticism, practitioner implications, and formulate ideas related to professional skepticism with the support of journals discussed related to professional skepticism, and able to solve novelty ideas from journals discussed, including: - McMillan and White. (1993). Auditors' belief revisions and evidence search: the effect of hypothesis frame, confirmation bias, and professional skepticism. The accounting review vol. 68. No. 3 - Hurtt, R. Kathy. (2010). Auditing: A Journal of Practice &amp; Theory. Vol. 29. No. 1</p> <p><b>Bibliography:</b> <i>McMillan and White. (1993). Auditors' belief revisions and evidence search: the effect of hypothesis frame, confirmation bias, and professional skepticism. The accounting review vol. 68. No. 3; 2. Hurtt, R. Kathy. (2010). Auditing: A Journal of Practice &amp; Theory. Vol. 29. No. 1</i></p>	3%
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4	Classifying critical points in audit practice	<p>1. Able to explain and classify critical points in HR and the audit process</p> <p>2. Able to explain critical points in the audit process of accepting and retaining clients</p> <p>3. Able to explain critical points in the audit process in understanding the client's business and industry</p> <p>4. Able to explain critical points in the audit process in understanding materiality</p>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Able to explain and classify critical points in HR and the audit process and able to formulate ideas and solve problems in the audit process, and able to solve novelty from journals discussed as follows:</p> <p>- Hicks, Ernest L. (1964). Materiality. Journal of Accounting Research. Vol 2 No 2</p> <p>- Houghton et al., (2010). Materiality in the context of auditing: the real expectations gap. Managerial auditing journal Vol 26 No 6</p> <p>3 X 50</p>	-	<p><b>Material:</b> Able to explain and classify critical points in HR and the audit process and able to formulate ideas and solve problems in the audit process, and able to solve novelty from journals discussed as follows:</p> <p>- Hicks, Ernest L. (1964). Materiality. Journal of Accounting Research. Vol 2 No 2</p> <p>- Houghton et al., (2010). Materiality in the context of auditing: the real expectations gap. Managerial auditing journal Vol 26 No 6</p> <p><b>References:</b> Hicks, Ernest L. (1964). Materiality. Journal of Accounting Research. Vol 2 No 2</p> <p>Houghton et al., (2010). Materiality in the context of auditing: the real expectations gap. Managerial auditing journal Vol 26 No 6</p>	3%
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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	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	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	-	<p><b>Material:</b> 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</p> <p><b>References:</b> <i>Chang et al. (2008). The development of audit detection risk assessment systems: using the fuzzy theory and audit risk model. Expert systems with applications. Volume 35; 2. Arzhenovskiy. (2019). Audit Risk Assessment Model. Vol 7 No.1</i></p>	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	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	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	-	<p><b>Material:</b> 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</p>	2%

				<p>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</p>		<p>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> <i>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 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</i></p>	
7	Compile and classify Assurance	<p>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</p>	<p><b>Criteria:</b> 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</p> <p><b>Form of Assessment :</b> Participatory</p>	<p>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</p>	-	<p><b>Material:</b> 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: -</p>	3%

			<p>Activities</p> <p>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</p>			<p>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 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</p> <p><b>Bibliography:</b>  <i>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 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</i></p>
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8	UTS	UTS	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Test</p>	- 3 X 50	-	<p><b>Material: -</b> <b>Library:</b></p>	20%
9	Classifying the Legal Environment of the Audit Profession	<ol style="list-style-type: none"> <li>1. Able to explain the work environment of a Public Accounting Firm</li> <li>2. Able to explain the demands placed on auditors</li> <li>3. Able to explain the gap in expectations</li> <li>4. Able to explain the audit services market</li> <li>5. Able to explain audit quality in the form of a label of quality</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	- 3 X 50	<p>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</p>	<p><b>Material:</b> 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  <b>Bibliography:</b>  <i>Heninger, William G. (2001). The association between</i></p>	5%

						<p><i>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</i></p>	
10	Classify the business side of audit practice	<p>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</p>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	- 3 X 50	<p>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:</p> <p>- Baker and Taylor. (1981). Analysis of the External Audit Fee. Accounting and Business Research. Vol 12 No 45</p> <p>- Asthana and Boone. (2012). Abnormal Audit Fee and audit quality. Auditing: a Journal of Practice &amp; Theory Vol 31 No.3</p> <p>- 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</p>	<p><b>Material:</b> 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 &amp; 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</p> <p><b>Reader:</b></p>	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	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	- 3 X 50	<p>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:</p> <ul style="list-style-type: none"> <li>- Baker and Taylor. (1981). Analysis of the External Audit Fee. Accounting and Business Research. Vol 12 No 45</li> <li>- Asthana and Boone. (2012). Abnormal Audit Fee and audit quality. Auditing: a Journal of Practice &amp; Theory Vol 31 No.3</li> <li>- 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</li> </ul>	<p><b>Material:</b> 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 &amp; 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</p> <p><b>Reader:</b></p>	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	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	- 3 X 50	<p>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:</p> <ul style="list-style-type: none"> <li>- Smith et al., (2020). Resilience as a coping strategy for reducing auditor turnover intentions. Accounting research Journal Vol 33 No 3</li> <li>- Kanodia and Mukherji. (1994). Audit pricing Lowballing and auditor turnover: a Dynamic analysis. The accounting review Vol 69 No 4</li> </ul>	<p><b>Material:</b> 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</p> <p><b>Reader:</b></p>	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	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	- 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 - Jadiyahpa 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	<p><b>Material:</b> 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 - Jadiyahpa 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</p> <p><b>References:</b></p>	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	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	- 3 X 50	Able to explain mandatory rotation and explain KAP violations, as well as being able to prepare paper ideas for audit rotations 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	<p><b>Material:</b> 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). <i>The Philosophy of Auditing. United States of America. Seventeenth Printing. American Accounting Association</i> 2. Tuanakotta, Theodoros M. (2011). <i>Critical Thinking in Auditing. Jakarta. Salemba Four</i></p>	2%

15	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	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Get a score of 100 if the answer is correct and appropriate</li> <li>2. Get a score of 80 if the answer is correct but not complete</li> <li>3. Get a score of 60 if the answer is not correct</li> <li>4. Get a score of 40 if you are less active in the discussion</li> <li>5. Get a score of 20 if you are not active at all in the discussion</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	- 3 X 50	<p>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:</p> <p>- Indyk, Magnalena. (2019). Mandatory audit rotation and audit market concentration-evidence from Poland. Economics and business Review Vol 5 No 19</p> <p>- 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</p>	<p><b>Material:</b> 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</p> <p><b>Bibliography:</b> <i>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</i></p>	2%
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16	UAS	UAS	<b>Criteria:</b> 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  <b>Form of Assessment :</b> Test	Case Based learning 3 X 50		<b>Material: - Library:</b>	30%
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#### 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.
- 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** 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.
- 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.