



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																	
Information Systems Audit and Special Audit	6210102014	Auditing	T=0	P=0	ECTS=0	2	July 17, 2024																																																	
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																																		
	Dr. Ni Nyoman Alit Triani, S.E., M.Ak.		Dr. Ni Nyoman Alit Triani, S.E., M.Ak.			Dr. Ni Nyoman Alit Triani, S.E., M.Ak.																																																		
Learning model	Case Studies																																																							
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																							
	PLO-6	Demonstrate a responsible attitude towards work in their field of expertise independently																																																						
	PLO-7	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																																																						
	PLO-9	Able to solve problems in the field of financial accounting and auditing through research with a multiparadigm perspective																																																						
	PLO-14	Able to develop knowledge of financial accounting, management accounting and public accounting or professional practice through research, to produce innovative and tested work																																																						
	Program Objectives (PO)																																																							
	PO - 1	Demonstrate a responsible attitude towards work in their field of expertise independently																																																						
	PLO-PO Matrix																																																							
		<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 15%;">P.O</td> <td style="width: 15%;">PLO-6</td> <td style="width: 15%;">PLO-7</td> <td style="width: 15%;">PLO-9</td> <td style="width: 15%;">PLO-14</td> <td></td> <td></td> </tr> <tr> <td>PO-1</td> <td></td> <td></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																																																								
PO Matrix at the end of each learning stage (Sub-PO)																																																								
	<table border="1" style="width: 100%; text-align: center;"> <tr> <td rowspan="2" style="width: 15%;">P.O</td> <td colspan="16" style="width: 85%;">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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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																								
PO-1																																																								
Short Course Description	This course provides skills in information system audit programs, Information System Security Policies, Standards, and/or Guidelines, auditing service organization applications, physical security, logical security, information System Operations, computer forensics, Auditing E-commerce Systems, and Investigating Information Technology Fraud																																																							
References	Main :																																																							
	1. Champlain, Jack J. (2003). Auditing Information Systems. Second Edition. Canada. John Wiley & Sons. 2. Cascarino, Richard E. (2007). Auditor's Guide to Information Systems Auditing. Canada. John Wiley & Sons																																																							
	Supporters:																																																							
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 Information Systems Audit Programs	1. Able to explain other benefits of the Audit Program 2. Able to explain the audit program information system	<p>Criteria:</p> <ol style="list-style-type: none"> 1.get a score of 100 if you correctly discuss the journal and material 2.get a score of 80 if it is correct but incomplete 3.get a score of 60 if it is not correct 4.get a score of 40 if the answer is not appropriate 5.get a score of 20 if you don't answer and don't discuss effectively <p>Form of Assessment : Participatory Activities</p>	discussion/ case based learning 2 X 50	Able to explain the audit program information system, and able to formulate ideas regarding the audit program information system	<p>Material: Able to explain the audit program information system, and able to formulate ideas regarding the audit program information system.</p> <p>References:</p> <ol style="list-style-type: none"> 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition. Canada. John Wiley & Sons.</i> 2. Cascarino, Richard E. (2007). <i>Auditor's Guide to Information Systems Auditing. Canada. John Wiley & Sons</i> 	5%
2	Compile and classify Information System Security Policies, Standards, and/or Guidelines	1. Able to explain information system security policies 2. Able to explain information systems security standards 3. Able to explain information system security guidelines	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities</p>	discussion/case based learning 2 X 50	Able to explain information system security policies and able to formulate ideas and be able to solve problems in cases discussed in book 1 - Inadequate Information Systems Security Standards - Development of an Information Protection Program	<p>Material: Able to explain information system security policies and able to formulate ideas and solve problems in cases discussed in book 1 - Inadequate Information Systems Security Standards - Development of an Information Protection Program</p> <p>Library:</p>	5%

3	Compile and classify Information System Security Policies, Standards, and/or Guidelines	1. Able to explain information system security policies 2. Able to explain information systems security standards 3. Able to explain information system security guidelines	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities</p>	case based learning 2 X 50	Able to explain information system security policies and able to formulate ideas and be able to solve problems in cases discussed in book 1 - Inadequate Information Systems Security Standards - Development of an Information Protection Program	<p>Material: Able to explain information system security policies and able to formulate ideas and solve problems in cases discussed in book 1 - Inadequate Information Systems Security Standards - Development of an Information Protection Program</p> <p>Bibliography: 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition.</i> Canada. John Wiley & Sons.</p>	5%
4	Compile and classify auditing service organization applications	1. Able to explain service auditor report 2. Able to explain use of service auditor report for internal auditor 3. Able to prepare and explain report of independent auditor 4. Able to explain description of relevant policies and procedures and other information 5. Able to explain control objectives as specified by service organization management 6. Able to explain client control considerations	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities</p>	case based learning 2 X 50	Able to prepare and explain independent reports, compile and classify auditing service organization applications, and be able to solve problems in cases - Significant Risk with Service Organization Application book one for case 5.2 - Qualified Opinion of an ATM Network Service Organization book one for case 5.3	<p>Material: Able to prepare and explain independent reports, compile and classify auditing service organization applications, and be able to solve problems in cases - Significant Risk with Service Organization Application book one for case 5.2 - Qualified Opinion of an ATM Network Service Organization book one for case 5.3</p> <p>References: 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition.</i> Canada. John Wiley & Sons.</p>	5%

5	Compile and classify auditing service organization applications	<p>1. Able to explain service auditor report 2. Able to explain use of service auditor report for internal auditor 3. Able to prepare and explain report of independent 4. Able to explain description of relevant policies and procedures and other information 5. Able to explain control objectives as specified by service organization management 6. Able to explain client control considerations</p>	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities</p>	cased based learning 2 X 50	Able to prepare and explain independent reports, compile and classify auditing service organization applications, and be able to solve problems in cases - Significant Risk with Service Organization Application book one for case 5.2 - Qualified Opinion of an ATM Network Service Organization book one for case 5.3	<p>Material: Able to prepare and explain independent reports, compile and classify auditing service organization applications, and be able to solve problems in cases - Significant Risk with Service Organization Application book one for case 5.2 - Qualified Opinion of an ATM Network Service Organization book one for case 5.3</p> <p>References: 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition.</i> Canada. John Wiley & Sons.</p>	5%
6	Compile and classify physical security	<p>1. Able to explain and classify physical locks and guards. 2. Able to explain general emergency and detection controls 3. Able to explain backup periods and emergency power and Uninterruptible Power Supply systems 4. Able to explain key aspects of an information system business resumption program 5. Able to explain backup system security administrator</p>	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities</p>	cased based learning 2 X 50	Compile and classify physical security completely and be able to solve problems in case book one: - Termination of a Grand Master Key Holder book one case 7.2 - Inadequate Physical Security over Audio Response CPUs case study 7.5 book one	<p>Material: Compile and classify physical security completely and be able to solve problems in case book one: - Termination of a Grand Master Key Holder book one case 7.2 - Inadequate Physical Security over Audio Response CPUs case study 7.5 book one</p> <p>References: 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition.</i> Canada. John Wiley & Sons.</p>	5%

7	Compile, classify logical security	1. Able to explain Logical security design 2. Able to explain the function of User IDs and Passwords 3. Able to explain remote access controls 4. Able to explain system security administration 5. Able to explain wire transfer fraud	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Tests</p>	cased based learning 2 X 50	Compile, classify logical security and be able to solve case studies in book one: - Deceptive Action Identified by Logging case study 8.1 book one	<p>Material: Compile, classify logical security and be able to solve case studies in book one: - Deceptive Action Identified by Logging case study 8.1 book one</p> <p>References: 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition.</i> Canada. John Wiley & Sons.</p>	3%
8	UTS	UTS	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Tests</p>	UTS 2 X 50		<p>Material: UTS Library:</p>	20%
9	Organize and classify System Operations information	1. Able to explain computer operations 2. Able to explain business operations 3. Able to explain efficiency and effectiveness of information systems in business operations	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	cased based learning 2 X 50	Able to explain the efficiency and effectiveness of information systems in business operations; able to solve case study 9.7 book one problems: - Unsupported End-User Application case study 9.7 book one	<p>Material: Able to explain the efficiency and effectiveness of information systems in business operations; able to solve problems case study 9.7 book one: - Unsupported End-User Application case study 9.7 book one</p> <p>References: 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition.</i> Canada. John Wiley & Sons.</p>	3%

10	Organizing and classifying computer forensics	1. Able to explain investigations	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Tests</p>	cased based learning 2 X 50	Organize and classify computer forensics	<p>Material: Organizing and classifying computer forensics</p> <p>References: 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition.</i> Canada. John Wiley & Sons.</p>	2%
11	Organizing and classifying computer forensics	1. Able to explain investigations	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Tests</p>	cased based learning 2 X 50	Organize and classify computer forensics	<p>Material: Organizing and classifying computer forensics</p> <p>References: 1. Champlain, Jack J. (2003). <i>Auditing Information Systems. Second Edition.</i> Canada. John Wiley & Sons.</p>	2%
12	Classifying Auditing E-commerce Systems	1. Able to explain e-commerce and electronic data interchange 2. Able to explain risk factors 3. Able to explain security technology 4. Able to explain encryption 5. Able to explain trading partner agreements 6. Able to understand e-commerce and auditability 7. Able to explain compliance auditing 8. Explain the e-commerce audit approach	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	cased based learning 2 X 50	Able to explain compliance auditing and explain the e-commerce audit approach, able to organize e-commerce issues	<p>Material: Able to explain compliance auditing and explain the e-commerce audit approach, able to organize e-commerce issues.</p> <p>References: 2. Cascarino, Richard E. (2007). <i>Auditor's Guide to Information Systems Auditing.</i> Canada. John Wiley & Sons</p>	3%

13	Classifying Auditing E-commerce Systems	1. Able to explain e-commerce and electronic data interchange 2. Able to explain risk factors 3. Able to explain security technology 4. Able to explain encryption 5. Able to explain trading partner agreements 6. Able to understand e-commerce and auditability 7. Able to explain compliance auditing 8. Explain the e-commerce audit approach	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Tests</p>	cased based learning 2 X 50	Able to explain compliance auditing and explain the e-commerce audit approach, able to organize e-commerce issues	<p>Material: Able to explain compliance auditing and explain the e-commerce audit approach, able to organize e-commerce issues.</p> <p>References: 2. Cascarino, Richard E. (2007). <i>Auditor's Guide to Information Systems Auditing.</i> Canada. John Wiley & Sons</p>	2%
14	Classifying Investigating Information Technology Fraud	1. Able to explain pre-incident preparation 2. able to explain initial response 3. able to explain forensic backups 4. explain investigation	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Tests</p>	cased based learning 2 X 50	Classifying Investigating Information Technology Fraud	<p>Material: Classifying Investigating Information Technology Fraud</p> <p>References: 2. Cascarino, Richard E. (2007). <i>Auditor's Guide to Information Systems Auditing.</i> Canada. John Wiley & Sons</p>	3%
15	Classifying Investigating Information Technology Fraud	1. Able to explain pre-incident preparation 2. able to explain initial response 3. able to explain forensic backups 4. explain investigation	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Participatory Activities, Tests</p>	cased based learning 2 X 50	Classifying Investigating Information Technology Fraud	<p>Material: Classifying Investigating Information Technology Fraud</p> <p>References: 2. Cascarino, Richard E. (2007). <i>Auditor's Guide to Information Systems Auditing.</i> Canada. John Wiley & Sons</p>	2%

16	UAS	UAS	<p>Criteria:</p> <ol style="list-style-type: none"> 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>Form of Assessment : Test</p>	cased based learning 2 X 50		Material: UAS Literature:	30%
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Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	3%
3.	Test	47%
		100%

Notes

1. **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.
2. **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.
9. **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.