



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

**Document Code**

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Auditing	8720902057	Compulsory Study Program Subjects	T=2	P=0	ECTS=3.18	5	May 11, 2023
AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator				
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**Learning model** Project Based Learning

**Program Learning Outcomes (PLO)** PLO study program which is charged to the course

**PLO-10** Able to communicate well orally and in writing in accounting and finance learning activities

**Program Objectives (PO)**

**PO - 1** Explains the reasons to support his thinking and views on fiscal policy

**PO - 2** Able to check financial reports in accordance with Financial Accounting Standards both manually and computerized

**PO - 3** Able to choose or develop appropriate and correct solutions according to educational and accounting principles to solve problems in the field of financial audit.

**PO - 4** Able to compose comprehensive teaching tools (media, evaluation, teaching materials, methods/models/approaches) in accordance with applicable curriculum developments

**PLO-PO Matrix**

P.O	PLO-10
PO-1	
PO-2	
PO-3	
PO-4	

**PO Matrix at the end of each learning stage (Sub-PO)**

P.O	Week															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
PO-1																
PO-2																
PO-3																
PO-4																

**Short Course Description** This Auditing course discusses the basics of accounting inspection (auditing). The material discussed in this course consists of three parts, namely: audit environment, audit planning, and audit testing methodology. The first part, the audit environment, discusses auditing and the public accounting profession, financial statement auditing and auditor responsibilities, and professional ethics. The second part, audit planning, discusses material: regarding objectives, audit evidence and working papers, acceptance of assignments and audit planning, materiality, risk and audit strategy, as well as understanding the internal control structure. The third part, audit testing methodology discusses determining control risk and testing of controls, detection risk and designing substantive tests, the use of statistical sampling and non-statistical sampling: and finally substantive testing.

**References** Main :

1. Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.
2. Hadi, Seno Sudarman etc. 2019. Auditing. Yogyakarta : Graha Ilmu.
3. Sukrisno, Agus. 2012. Auditing. Jakarta: Four Salemba.
4. Yusuf, Al. Haryono. 2012. Auditing (Auditing). Yogyakarta: Publisher STIE TKPN.
5. Theodorus. 2015. Audit Kontemporer. Jakarta: Salemba Empat..
6. Agoes, Sukrisno. 2004. Auditing (Audit of Accountants) by Public Accounting Firm Volume 2. Third Edition. Jakarta: FEUI
7. Harahap, Sofyan Syafri. 2002. Critical Analysis of Financial Statements. Jakarta: PT Rajagrafindo Persada
8. Indonesian Accountants Association - Public Accountants Compartment. Public Accounting Professional Standards. Jakarta: Four Salemba.
9. Ni Nyoman Alit, dkk. 2021. Praktikum Audit Berbasis Atlas. Surabaya. Unesa University Press

Supporters:

Supporting lecturer  
Dr. Ni Nyoman Alit Triani, S.E., M.Ak.  
Irwan Adimas Ganda Saputra, S.Pd., M.A.

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	Able to explain the meaning of auditing and the scope of an audit	1.1 Explain the meaning of audit 1.2 Explain the scope of audit	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	discussion and pbl 2 X 50		<b>Material:</b> Definition of Auditing and scope of audit <b>Reference:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	3%
2	Able to identify attributes related to the public accounting profession	2.1 Explain the attributes related to the Public Accounting Profession	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	pbl 2 X 50		<b>Material:</b> attributes related to the public accounting profession <b>Reference:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	4%
3	Able to identify the meaning of general ethics, objectives of professional ethics, components of the IAI Code of Ethics, Ethical Principles and Ethical Rules in the IAI Code of Ethics	3.1 Explain general ethics 3.2 Explain the objectives of professional ethics 3.3 Explain the components of the IAI Code of Ethics 3.4 Explain the ethical principles and ethical rules in the IAI Code of Ethics	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	discussion and pbl 2 X 50		<b>Material:</b> general understanding of ethics, objectives of professional ethics, components of the IAI Code of Ethics, Ethical Principles and Ethical Rules in the IAI Code of Ethics <b>References:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>  <b>Material:</b> general understanding of ethics, objectives of professional ethics, components of the IAI Code of Ethics, Ethical Principles and Ethical Rules in the IAI Code of Ethics <b>Readers:</b> Hadi, Seno Sudarman etc. 2019. Auditing. Yogyakarta: Science Graha.	4%

4	Able to identify factors that influence the adequacy and competency of audit evidence	4.1 Explaining Audit Evidence 4.2 Explaining factors that influence the adequacy of audit evidence 4.3 Explaining factors that influence the competency of audit evidence	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion and pbl 2 X 50		<b>Material:</b> factors that influence the adequacy and competency of audit evidence. <b>Reference:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	3%
5	Able to identify important techniques in preparing working papers	5.1 Explain the concept of working papers 5.2 Explain ownership of working papers and confidentiality of information in working papers 5.3 Explain the factors that need to be considered in making working papers 5.4 Explain types of working papers 5.5 Explain the relationship between various working papers 5.6 Explain the provision of indexes and index methods in working papers 5.7 Understand arrangement of working papers 5.8 Understand filing of working papers	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion and pbl 2 X 50		<b>Material:</b> important techniques in preparing working papers <b>References:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	3%
6	Able to mention the steps in accepting an engagement and audit planning	6.1. Explain the steps for Engagement Acceptance 6.2 Explain audit planning	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion and pbl 2 X 50		<b>Material:</b> steps in accepting engagements and audit planning. <b>Reference:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>  <b>Material:</b> steps in accepting an engagement and audit planning <b>Reference:</b> <i>Hadi, Seno Sudarman etc. 2019. Auditing. Yogyakarta: Science Graha.</i>	3%
7	Able to explain the meaning of Materiality, Audit Risk, and Audit Strategy, as well as the relationship between Materiality, Audit Risk, and Initial Audit Strategy	7.1. Explaining Materiality, Audit Risk, and Initial Audit Strategy 7.2 Explaining the relationship between materiality, Audit Risk, and Initial Audit Strategy	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion and pbl 2 X 50		<b>Material:</b> explains the meaning of Materiality, Audit Risk and Audit Strategy, as well as the relationship between Materiality, Audit Risk and Initial Audit Strategy <b>References:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	4%

8	uts	uts	<b>Criteria:</b> Maximum value: 100  <b>Form of Assessment :</b> Test	uts 2 X 50		<b>Material:</b> UTS <b>Library:</b>	20%
9	Able to explain the definition, the importance of internal control, and explain the understanding of the components of the internal control system required for audit planning which are used to plan the audit, and how this understanding is used.	9.1 Explain the definition and importance of Internal Control. 9.2 Explain the understanding of the components of the internal control system needed for audit planning which are used to plan the audit. 9.3 Analyze how understanding internal control is needed for audit planning.	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Centered on students (Student centered approach) with learning methods: Discussion, questions and answers and assignments, Learning model: Problem Based Learning 2 X 50		<b>Material:</b> definition, the importance of internal control, and explaining the understanding of the components of the internal control system needed for audit planning which are used to plan the audit, and how this understanding is used. <b>References:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i> <hr/> <b>Material:</b> definition, the importance of internal control, and explaining the understanding of the components of the internal control system needed for audit planning which are used to plan the audit, and how this understanding is used. <b>Reader:</b> <i>Sukrisno, Agus. 2012. Auditing. Jakarta: Four Salemba.</i>	3%
10	Able to state considerations that affect the nature, timing and extent of planned tests of controls, as well as the process of determining control risk for account balance assertions that are affected by one or more groups of transactions, requirements for documenting control risk determinations	10.1 Able to explain Control Risk Determination 10.2 Able to explain Control testing	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Centered on students (Student centered approach) with learning methods: Discussion, questions and answers and assignments, Learning model: Problem Based Learning 2 X 50		<b>Material:</b> considerations affecting the nature, timing and extent of planned tests of controls, as well as the process of determining control risk for account balance assertions affected by one or more groups of transactions, requirements for documenting control risk determinations <b>References:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	4%

11	Able to explain audit risk determination, general considerations in designing substantive tests, the nature, use and considerations of audit programs, as well as special considerations in designing substantive tests for various types of accounts	11.1 Determining audit risk 11.2 Explain general considerations in substantive testing, the nature, use and considerations of an audit program 11.3. Explains special considerations in designing substantive tests for various types of accounts	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Centered on students (Student centered approach) with learning methods: Discussion, questions and answers and assignments, Learning model: Problem Based Learning 2 X 50		<b>Material:</b> determining audit risk, general considerations in designing substantive tests, the nature, use and considerations of audit programs, as well as special considerations in designing substantive tests for various types of accounts. <b>Reference:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>  <b>Material:</b> determining audit risk, general considerations in designing substantive tests, the nature, use and considerations of audit programs, as well as special considerations in designing substantive tests for various types of accounts <b>Library:</b> <i>Agoes, Sukrisno. 2004. Auditing (Audit of Accountants) by Public Accounting Firm Volume 2. Third Edition. Jakarta: FEUI</i>	4%
12	Able to mention the basic concepts of audit sampling, designing attribute statistical samples for control testing, carrying out attribute statistical samples and evaluating sample results	12.1 Explain the basic concepts of audit sampling, design of attribute statistical samples for control testing, 12.2 explain the implementation of attribute statistical samples and evaluation of sample results	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Centered on students (Student centered approach) with learning methods: Discussion, questions and answers and assignments, Learning model: Problem Based Learning 2 X 50		<b>Material:</b> basic concepts of audit sampling, designing attribute statistical samples for control testing, carrying out attribute statistical samples and evaluating sample results. <b>References:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	4%

13	Able to identify basic concepts, probability-proportional sampling with size, classical variable sampling, and non-statistical sampling in substantive testing	13.1 Explain basic concepts 13.2 Explain probability-proportional sampling to size, classical variable sampling, and non-statistical sampling in substantive testing	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Centered on students (Student centered approach) with learning methods: Discussion, questions and answers and assignments, Learning model: Problem Based Learning 2 X 50		<b>Material:</b> basic concepts, probability-proportional sampling with size, classical variable sampling, and non-statistical sampling in substantive testing. <b>References:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	3%
14	Able to explain the use of audit software and the influence of computers on auditing	14.1 Explain the use of audit software and the influence of computers on auditing	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Centered on students (Student centered approach) with learning methods: Discussion, questions and answers and assignments, Learning model: Problem Based Learning 2 X 50		<b>Material:</b> use of audit software and the influence of computers on auditing <b>References:</b> <i>Arens, Beasley. 2014. Auditing and Assurance Services, 15th edition.</i>	4%
15	Able to carry out a Comprehensive Examination	15.1 Check accounts comprehensively	<b>Criteria:</b> Assessment rubric  <b>Form of Assessment :</b> Participatory Activities	Centered on students (Student centered approach) with learning methods: Discussion, questions and answers and assignments, Learning model: Problem Based Learning 2 X 50		<b>Material:</b> carrying out a Comprehensive <b>Literature Examination:</b> <i>Ni Nyoman Alit, et al. 2021. Atlas-Based Audit Practicum. Surabaya. Unesa University Press</i>	4%
16	UAS	UAS	<b>Criteria:</b> 1.Full marks if all questions are done correctly. 2.Maximum value: 100  <b>Form of Assessment :</b> Test	UAS 2 X 50		<b>Material:</b> UAS <b>Literature:</b>	30%

**Evaluation Percentage Recap: Project Based Learning**

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Test	50%
		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** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
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.