

	<b>Universitas Negeri Surabaya</b> <b>Faculty of Education,</b> <b>Doctoral Study Program in Educational</b> <b>Management</b>					<b>Document</b> <b>Code</b>	
<b>SEMESTER LEARNING PLAN</b>							
<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>			<b>SEMESTER</b>	<b>Compilation Date</b>
<b>Auditing</b>	8603102002		<b>T=2</b>	<b>P=0</b>	<b>ECTS=5.04</b>	4	July 17, 2024
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>	
	TIM MBKM		TIM MBKM			Dr. Nunuk Hariyati, S.Pd., M.Pd.	
<b>Learning model</b>	<b>Project Based Learning</b>						
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>						
	<b>Program Objectives (PO)</b>						
	<b>PLO-PO Matrix</b>						
		<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">P.O</div>					
<b>Short Course Description</b>	<p>Auditing courses are courses that introduce the basics of management auditing. The material discussed in this course consists of three parts, namely: audit environment, audit planning, and audit testing methodology. The first part, Audit Environment discusses auditing, audit reports on management activities and auditor responsibilities, and professional ethics. The second part, Audit Planning discusses material: regarding objectives, audit evidence, and working papers; acceptance of audit assignments and 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 controls; detection risks and substantive test design; use of statistical sampling and non-statistical sampling; and finally substantive testing.</p>						
	<b>References</b>	<b>Main :</b>	<ol style="list-style-type: none"> <li>1. 1) Arens, Elvin., Loebbeck, James K. (2009). Auditing: and integrtrd aproach , 9th Edition , Upper Sanddle River: Prentice Hall Inc. 2) Boynton, William C., Kell, Wolter G. (2006). Modern auditing , Seventh Edition . New York: John Wiley &amp; Son. 3) Feigebahum, A. V. (2012). Tatal quality qontrol. Second edition. London: McGraw Hill. 4) Gaspersz, V. (2003). ISO 9001:200 8 and continual quality improvement . Jakarta: Gramedia Pustaka Utama. 5) Iso. (2009). Agent of change community total quality Indonesia ISO 9001: 2008. Geneva: Case Postale. 6) Indranata, I. (2006). Terampil dan sukses melakukan audit mutu internal. ISO 90 0 1 - 2000. Jakarta: Alfabeta. 7) Prawirisentono. (2007). Filosofi baru tentang manajemen mutu terpadu abad 21 . Jakarta: Bumi Aksara. 8) Taylor, Donald H., Willian, Glezen. (2007). Auditing integrated concept and procedures 5th edition . New York: Willey &amp; Son Inc. 9). Jusup, A. Haryono (2001). Auditing (Pengauditan). Buku Satu.Yogyakarta: Bagian Penerbitan STIE YKPN. (J) 10). Arens, Alvin A. dan James K. Loebbecke (2000). Auditing: An Integrated Approach. New Jersey: Prentice Hall International, Inc. 11). Mulyadi (2002). Auditing . Buku Satu. Jakarta: Salemba Empat. (M)</li> </ol>				
<b>Supporters:</b>							

Supporting lecturer		Prof. Drs. H. Toho Cholik Mutohir, M.A., Ph.D. Dr. Erny Roesminingsih, M.Si. Dr. Amrozi Khamidi, S.Pd., M.Pd.					
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							0%
2							0%
3							0%
4							0%
5							0%
6							0%
7							0%
8							0%
9							0%
10							0%
11							0%
12							0%
13							0%
14							0%
15							0%
16							0%

**Evaluation Percentage Recap: Project Based Learning**

No	Evaluation	Percentage
		0%

**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.