

Course unit title	Auditing I
Course unit code	AKA302
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Second Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	3 rd semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are able to explain the concept of audit services and other assurance services, audit functions, professional ethics, explain the scope and distinguish between internal and external audit functions. 2. Students are able to demonstrate how auditors obtain and accept assignments, understand the entity and its environment, determine the risk of material errors (both from fraud, errors, and other non-conformities) and plan audits of financial statements. 3. Students are able to describe and evaluate internal controls, audit techniques and tests, including information technology systems to identify and communicate control risks and potential consequences and propose appropriate recommendations. 4. Students are able to identify and describe the work and evidence needed to be obtained by the auditors to fulfill the objectives of the audit engagement and the application of auditing standards.
Mode of delivery (face-to-face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	-
Course content	<ol style="list-style-type: none"> 1. The Demand for Audit and Other Assurance Services Also the CPA Profession 2. Audit Reports 3. Professional Ethics and Legal Liability 4. Audit Responsibilities and Objectives 5. Audit Evidence 6. Audit Planning and Analytical Procedures 7. Materiality and Risk 8. Fraud Auditing 9. Internal Control, Control Risk, and 404 Audits 10. Audit of Advanced Systems and Electronic Commerce

	11. Overall Audit Strategy and Audit Program
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Arens, A. A., Elder, R. J., & Beasley, M. S. (2017). Auditing and Assurance Services: An Integrated Approach (16 ed.). New Jersey: Pearson Education, Inc. (Required) 2. IAASB, International Standards on Auditing (Required) 3. Law no.40 year 2007, Law no.4 year 2011, and Government Regulation no. 20 year 2015 (Required)
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Group Work 3. Individual Assignments
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods and criteria	Assignment, Examination