

Course unit title	Auditing II
Course unit code	AKA303
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	4 <sup>th</sup> semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	1. Dina Heriyati, S.E., M.For.Accy.
Learning outcomes of the course unit	<ol style="list-style-type: none"> <li>1. Graduates are able to understand and apply basic concepts/principles of accounting and theories, including financial accounting, managerial accounting, auditing, information system, and taxation.</li> <li>2. Graduates are able to implement quantitative tools for accounting and business analysis</li> <li>3. Graduates are able to prepare specific works related to accounting, management, and business decision making</li> <li>4. Graduates are able to demonstrate information technology skills in the application of knowledge</li> <li>5. Graduates are able to apply information technology skills in the application of knowledge</li> <li>6. Graduates are able to implement relevant knowledge and understanding about managing organisation</li> <li>7. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments</li> </ol>
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Auditing I

Course content	<ol style="list-style-type: none"> <li>1. Nonstatistical and statistical sample methods for testing controls and substantive tests of transactions.</li> <li>2. The audit sample method for detailed testing of balances.</li> <li>3. Methodology for designing control tests and audit procedures on substantive tests of transactions (sales, cash receipts and transaction classes in the sales and revenue cycle).</li> <li>4. Methodology for designing audit procedures (accounts receivable and other accounts in the sales and receiving cycle).</li> <li>5. The application of the audit process on the buying and payment cycle (demonstrate the relationship between internal controls).</li> <li>6. The application of the audit process on the payroll and staffing cycle (demonstrate the relationship between internal controls).</li> <li>7. The application of the audit process to the inventory and warehouse cycles (demonstrate the relationship between internal controls).</li> <li>8. The application of the audit process in the capital acquisition and repayment cycle (demonstrate the relationship between internal controls).</li> <li>9. The application of the cash account audit process and financial instruments.</li> <li>10. Stages in completing the audit up to the process of issuing audit reports.</li> </ol>
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> <li>1. Arens, A. A., Elder, R. J., &amp; Beasley, M. S. (2017). <i>Auditing and Assurance Services: An Integrated Approach</i> (16 ed.). New Jersey: Pearson Education, Inc.</li> </ol>
Planned learning activities and teaching methods	<ol style="list-style-type: none"> <li>1. Lectures</li> <li>2. Group Assignment</li> <li>3. Individual Assignment</li> </ol>
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination