

Course unit title	Audit Internal
Course unit code	AKA304
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. 2. Hendarjatno, Drs. M.Si.,Ak
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 understand and apply basic concepts of supporting subjects, including business, management, law, and economics.</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 organization.</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)	Accounting Information System

Course content	<ol style="list-style-type: none"> <li>1. Concept of internal audit within the organization and common body of knowledge (CBOK).</li> <li>2. Concept of internal control; five components &amp; 17 internal control principles according to COSO.</li> <li>3. Concept of COBIT as an IT-based internal control framework, the concept of risk management; and risk management within the COSO framework.</li> <li>4. The process of organizing, planning, preparation, and implementation of internal audit field work.</li> <li>5. Testing, assessment and evaluation of audit evidence</li> <li>6. Control Self-Assessments and Internal Audit Benchmarking.</li> <li>7. The audit universe and preparing the audit program.</li> <li>8. Key competencies Internal Auditor.</li> <li>9. Preparation of the results documentation of internal audit work through process modeling and paperwork.</li> <li>10. Concept of internal audit report.</li> <li>11. The role of the audit committee in the organization and its relation to the internal audit function.</li> <li>12. The concept of code of ethics in the organization &amp; whistleblower program.</li> <li>13. The role of internal audit in the prevention and detection of fraud.</li> <li>14. Professional certification for the internal auditor and the function of the internal auditor as an organizational consultant.</li> </ol>
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> <li>1. Moeller, R. 2016. Brink's Modern Internal Auditing, 8th Ed. Wiley &amp; Sons, Inc.</li> <li>2. Standar Profesi Audit Internal, 2004. Konsorsium Organisasi Profesi Auditor Internal</li> <li>3. Moeller, R. 2004. Sarbanes-Oxley and the New Internal Auditing Rules. Wiley &amp; Sons, Inc</li> <li>4. Cases that occurred in the practice of Internal Audit in Indonesia</li> </ol>
Planned learning activities and teaching methods	<ol style="list-style-type: none"> <li>1. Lectures</li> <li>2. Group Assignment</li> </ol>
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination