

Course unit title	Introduction of Auditing Practical
Course unit code	AKA306
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Third Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	5 th semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Agus Widodo M., Drs., MSi., Ak., CMA., CA. 2. Tjiptohadi Sawarjuwono, Prof. Drs., MEC., PhD., Ak., CPA. 3. Henky Supit, Prof., SE., Ak. 4. Dina Heriyati, S.E., M.For.Accy. 5. Habiburrochman, SE., MSi., Ak. 6. Hanny Wurangian, Drs., MSi., Ak., CPA. 7. Hendarjatno, Drs., MSi., Ak. 8. Iswajuni, Dra., MSi., Ak..
Learning outcomes of the course unit	<ol style="list-style-type: none"> 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. 2. Graduates are able to understand and apply basic concepts of supporting subjects, including business, management, law, and economics. 3. Graduates are able to implement quantitative tools for accounting and business analysis 4. Graduates are able to demonstrate information technology skills in the application of knowledge 5. Graduates are able to apply information technology skills in the application of knowledge 6. Graduates are able to implement relevant knowledge and understanding about managing organisation 7. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Auditing II

Course content	<ol style="list-style-type: none"> 1. Planning an Audit (Planning the Integrated Audit). 2. Practice internal control tests, develop an audit program and an inspection work paper on cash accounts. 3. Practice internal control tests, develop an audit program and an inspection work paper on investment accounts. 4. Practice internal control tests, develop an audit program and an inspection work paper on account receivables accounts. 5. Practice internal control tests, develop an audit program and an inspection work paper on inventory accounts. 6. Practice internal control tests, develop an audit program and an inspection work paper on prepaid expense accounts. 7. Practice internal control tests, develop an audit program and an inspection work paper on non-current asset accounts. 8. Practice internal control tests, develop an audit program and an inspection work paper on account payable accounts. 9. Practice internal control tests, develop an audit program and an inspection work paper on accrued liabilities accounts. 10. Practice internal control tests, develop an audit program and an inspection work paper on long-term debt accounts. 11. . Practice internal control tests, develop an audit program and an inspection work paper on payroll accounts. 12. Practice internal control tests, develop an audit program and an inspection work paper on operating expense accounts. 13. Practice internal control tests, develop an audit program and an inspection work paper on capital stock and retained earning accounts. 14. Completing an audit process by preparing an audit report.
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Holley, Charles L. Markrich Sportsworld Inc: Audit Practice Case, 2nd ed.
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Assignment (presentation) 3. Discussion
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination