

SEMESTER LEARNING PROGRAM AND ACTIVITY  
PLAN



AKU 6375

**Fraud Auditing**

**Google Classroom Code: xdp5gkz**

**Master in Accounting**

UNIVERSITAS GADJAH MADA

Faculty of Economics and Business

2024



**UNIVERSITAS GADJAH MADA**  
Faculty of Economics and Business  
Master in Accounting

**SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN**

COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COURSE STATUS	PRE-REQUISITE			
AKU6375	Fraud Auditing	3	-	Elective	-			
GRADUATE COMPETENCY GOALS (CG) ADDRESSED BY THE COURSE	Graduates of the Master in Accounting at FEB UGM shall:							
		Competency Goals	Learning Objectives	High	Med	Low	Performance Measurement	
	1	Students demonstrate the ability to communicate effectively	1.1	Demonstrate the ability to write highly organized reports		√		Structured assignment
			1.2	Demonstrate the ability to follow standard writing style		√		Structured assignment
			1.3	Demonstrate the ability to write with consistent flow of thought		√		Structured assignment
			1.4	Demonstrate the ability to use visual aids professionally	√			Case group presentation
			1.5	Demonstrate the ability to present in an organized manner	√			Case group presentation
			1.6	Demonstrate the ability to answer questions	√			Case group presentation
	2	Students demonstrate the ability to work in teams	2.1	Demonstrate a leadership role in managing the team	√			Case group presentation
			2.2	Deliver strong efforts and contribute ideas for task completion	√			Case group presentation and discussion
			2.3	Demonstrate the ability to appreciate opinions from different perspectives	√			Case group presentation and discussion
	3	Students are able to exercise professional ethics	3.1	Demonstrate the ability to identify ethical issues in the accounting profession	√			Exam, quiz, and structured assignment
			3.2	Demonstrate the ability to apply the appropriate judgment in making ethical decisions	√			Exam, quiz, and structured assignment
	4	Students demonstrate the ability to analyze financial statements for decision making	4.1	Demonstrate comprehensive knowledge of accounting standards	√			Exam, quiz, and structured assignment
			4.2	Demonstrate the ability to make accounting adjustment to conform with economic reality	√			Exam, quiz, and structured assignment
			4.3	Demonstrate the ability to predict prospect based on fundamental data	√			Exam, quiz, and structured assignment
			4.4	Demonstrate the ability to apply alternative valuation models	√			Exam, quiz, and structured assignment
	5	Students demonstrate the ability to deal with international exposure	5.1	Demonstrate the ability to write thesis in international topics			√	Case group presentation and discussion
			5.2	Demonstrate participation in the international environment			√	Case group presentation and discussion

COURSE OBJECTIVE	<p>Upon the completion of the <b>Fraud Auditing</b> course, students are expected to be able to::</p> <table border="1" data-bbox="368 280 1425 517"> <tr> <td>CO 1</td> <td>Able to understand the basic concepts of fraud and the importance of the role of accountants and auditors in preventing fraud.</td> </tr> <tr> <td>CO 2</td> <td>Able to identify methods/techniques for detecting, preventing, and investigating fraud in entities.</td> </tr> <tr> <td>CO 3</td> <td>Able to develop logical, critical, systematic, and creative thinking regarding issues and phenomena related to fraud.</td> </tr> <tr> <td>CO 4</td> <td>Able to communicate effectively and ethically in expressing ideas and thoughts during discussions.</td> </tr> </table>	CO 1	Able to understand the basic concepts of fraud and the importance of the role of accountants and auditors in preventing fraud.	CO 2	Able to identify methods/techniques for detecting, preventing, and investigating fraud in entities.	CO 3	Able to develop logical, critical, systematic, and creative thinking regarding issues and phenomena related to fraud.	CO 4	Able to communicate effectively and ethically in expressing ideas and thoughts during discussions.																						
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COURSE DESCRIPTION	<p>Fraud is a pervasive issue that can occur in any organization, be it in the government or private sector, and it can be perpetrated by individuals or groups occupying various positions within the organization. The implications of fraud, both in material and non-material terms, can far exceed the apparent extent of the fraudulent activities themselves. Hence, it is imperative to pay meticulous attention to the prevention and detection of fraud.</p> <p>Several institutions, such as Transparency International (TI) and the Association of Certified Fraud Examiners (ACFE), are dedicated to addressing fraud. TI regularly compiles reports and indexes on corruption across different countries, with a particular focus on the government sector. Indonesia is among the countries listed by TI, occupying a relatively high ranking (for specific information on Indonesia's ranking, visit <a href="http://www.transparency.org/">http://www.transparency.org/</a>). Recognizing this situation, the Indonesian government and various non-governmental organizations collaborate closely to combat corruption. Likewise, universities are also engaged in similar endeavors, albeit with less structured planning and implementation.</p> <p>Efforts to combat corrupt practices must be undertaken systematically and involve multiple stakeholders. Enhancing transparency and accountability among all parties is crucial for promoting good governance. It is equally essential to institutionalize the dissemination of ethical business practices and professional standards, alongside strengthening law enforcement and improving the quality of human resources in the prevention, detection, and investigation of corruption.</p> <p>Accounting education holds a pivotal role in the institutionalization of competencies required to combat corruption. Numerous subjects within the accounting curriculum, including accounting, auditing, and information systems, contribute to this purpose. However, there remains a need to bolster specific subjects explicitly designed to provide comprehensive understanding and skills in preventing, detecting, and investigating corruption and financial fraud. By fostering awareness of the perils of fraud, this course aims to equip students with the necessary expertise to prevent, detect, and investigate various forms of fraudulent activities, including corruption.</p>																														
COURSE MATERIAL	<p><b>Books</b></p> <ul style="list-style-type: none"> <li>• Albrecht, et al. (2016/2019), Fraud Examination, 6th Edition, South-Western, a Division of Thompson Learning (AWS).</li> <li>• Rufus, et al. (2014), Forensic Accounting - Global Ed. Pearson. (RFA)</li> <li>• Jackson, Cecil. (2015), Detecting Accounting Fraud: Analysis and Ethics - Global Ed. Pearson. (DAF)</li> <li>• Tuanakota, T.M. (2010), Akuntansi Forensik dan Audit Investigasi, Penerbit Salemba Empat, Jakarta (TTM).</li> </ul> <p>• <b>Various case as mentioned in weekly study plan</b></p> <p><b>Supplemental books</b></p> <ul style="list-style-type: none"> <li>• Vona, L.W (2008), Fraud Risk Assessment Building a Fraud Audit Program. John Wiley &amp; Sons, Inc. (VLW).</li> <li>• Singleton, TW, and Singleton, AJ. (2010) Fraud Auditing and Forensic Accounting, 4th edition, John Wiley &amp; Sons, Inc.</li> </ul>																														

	<ul style="list-style-type: none"> <li>• Tuanakota, T.M. 2009, Menghitung Kerugian Keuangan Negara dalam Tindak Pidana Korupsi, Penerbit Salemba Empat, Jakarta</li> <li>• ACFE (1996;2020), Report to the Nations on Occupational Fraud and Abuse: 2020 Global Fraud Study, Association of Certified Fraud Examiners (ACFE).</li> <li>• Golden, T.W., et al (2006), a Guide to Forensic Accounting Investigation, John-Wiley &amp; Son, Inc. (GTW).</li> <li>• Kwok, BKB 2005, Accounting Irregularities in Financial Statements: a Definitive Guide for Litigators, Auditors, and Fraud Investigators, Gower Burlington, VT. (KWK)</li> <li>• Rezaee, Z &amp; Riley, R 2010, financial statement fraud: prevention and detection, 2nd edition, John Wiley &amp; Sons, Inc. (RZR).</li> <li>• Pedoman Audit Investigasi – BPK, BPKP maupun Profesi Akuntan Publik (PAI).</li> </ul>																																																													
<p>ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVE</p>	<table border="1" data-bbox="368 562 1347 882"> <thead> <tr> <th rowspan="2">ASSESSMENT CRITERIA</th> <th rowspan="2">PERCENTAGE (%)</th> <th colspan="5">COURSE OBJECTIVES</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> </thead> <tbody> <tr> <td>Individual and group assignment</td> <td>15</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>Case analysis, report, and presentation</td> <td>20</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>Class attendance and attention (discussion/participation)</td> <td>15</td> <td></td> <td></td> <td></td> <td>√</td> <td>√</td> </tr> <tr> <td colspan="7" style="text-align: center;">Cognitive</td> </tr> <tr> <td>Mid-term exam</td> <td>20</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>Final exam</td> <td>20</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>Quiz</td> <td>10</td> <td></td> <td></td> <td></td> <td>√</td> <td>√</td> </tr> </tbody> </table> <p><b>Quizzes</b> Quizzes are a short test to examine a student's understanding of a topic</p> <p><b>Mid-term and Final Exam</b> The mid-term and final examinations will be conducted to test the student's knowledge, understanding, comprehension, and capability to apply the course material in solving actual negotiation problems.</p> <p><b>An experiential approach.</b> Continuously and consistently, students are assigned to construct experiential observations on managerial cases and practices, and subsequently report the findings to the instructor.</p> <p><b>Internet exploration.</b> Students are encouraged to harness the advancement of information technology in exploring knowledge and opportunities. Remember that in current circumstances, a clever person is not able to answer all questions; rather, it knows where to find answers.</p> <p><b>Homework Assignments.</b> Students will be assigned individually to solve problems at the end of each chapter. It is expected that the student works diligently on these assignments so as to apply theoretical concepts to real problems and develop students' analytical and problem-solving skills. Each student needs to submit only a write-up of each homework assignment. Only those students whose names appear on the assignment will receive credit. Homework assignments will be announced once I have prepared them. You will have roughly one week to complete the assignment. Completed assignments must be turned in to the class on the due dates to receive full credit. Any late assignment will earn zero credit – no exceptions. The assignments will be returned during the tutorial sessions. During the tutorials you will have the opportunity to ask questions and discuss any problems with the tutor or ask me in the class meeting.</p> <p><b>Case analysis.</b> Students will be randomly distributed into groups. Besides functioning as a discussion forum, the group is required to submit a case write-up and power-point presentation. It is expected that the student works diligently on these cases to apply theoretical concepts to real problems and develop students' analytical and problem-solving skills. The length of the case write-up must not exceed 15 pages of A4-sized paper, not including figures, tables, charts, or other appendices. The report must be typewritten with a 1.5-spaced text system. Grading will be based on five criteria: (1) clarity, (2) completeness, (3) conciseness, (4) correctness, and (5) consistency. Late submissions will not be accepted without prior approval of the lecturer. All requests for extension should be directed to lecturer(s) by e-mail at least two days before the due date for submission. Extensions will be granted for medical reasons upon receipt of medical certificate, or in exceptional circumstances in consultation with the individual lecturer</p> <p><b>Examinations.</b> Quiz 1 before Mid-term and Quiz 2, before final-exams to examine students' knowledge and understanding on concepts learnt in the lectures.</p>	ASSESSMENT CRITERIA	PERCENTAGE (%)	COURSE OBJECTIVES					1	2	3	4	5	Individual and group assignment	15	√	√	√	√	√	Case analysis, report, and presentation	20	√	√	√	√	√	Class attendance and attention (discussion/participation)	15				√	√	Cognitive							Mid-term exam	20	√	√	√	√	√	Final exam	20	√	√	√	√	√	Quiz	10				√	√
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	<p><b>Supporting Videos.</b> In addition to uploading videos submitted by the lecturer. Google Classroom will also embed videos from YouTube that have been selected as supporting material in this course. Learning support videos will be embedded in the Google Classroom.</p>																																																													
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INSTRUCTORS	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.																																																													
STUDENT'S RESPONSIBILITIES	<ol style="list-style-type: none"> <li>1. Students are expected to read the materials required before class and to submit the individual homework assigned and group assignment before each class meeting.</li> <li>2. Students Contribute to the class by actively participating in the discussion led by the facilitator.</li> <li>3. Listening to the lecture, summarizing, and making notes of important materials to be discussed further during the course.</li> <li>4. Do the mid-term and final exams in the scheduled week. The student has no right to ask for midterm and final exams on other occasions except in force majeure conditions.</li> </ol>																																																													

ACADEMIC INTEGRITY	<p>Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Plagiarism encompasses presenting someone else's words, work, opinions, or factual information as one's own without giving proper acknowledgment. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables, and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. All discovered instances involve the negative grading of the assignment and result in a failure of the course (Grade = E). In the case of group work, the entire team members will fail the course (Grade = E).</p> <p>Participation is a fundamental part of the course. Punctuality and regular attendance in class are of prime importance for the successful completion of this course. Students will be expected to attend the class on time and remain in class until the end of the class session.</p> <p>It is imperative for students to comply with all assessed activities. If you have an emergency that leads you to come late, you should contact your instructor in advance.</p>		
AUTHORIZATION	DATE	COURSE COORDINATOR	HEAD OF THE STUDY PROGRAM
	April 2024	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.	Prof. Dr. Abdul Halim, M.B.A., Ak., CA.

## Weekly Learning Activity Plan

Session	Date	Course Sub-Objective	Topic	Materials	Assignment	Case/Topic	Facilitator
8	29 April 2024	Understanding financial statement fraud	Financial statement fraud	<ul style="list-style-type: none"> <li>• AWS Ch. 11, 12, 13</li> <li>• KWK; RZR</li> <li>• DAF6</li> </ul>	Case discussion and presentation	Garuda Indonesia	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.
9	6 May 2024	Understanding the concept of corruption.	Corruption	<ul style="list-style-type: none"> <li>• TTM Ch. 15 dan 25</li> </ul>	Case discussion and presentation	BTS corruption case	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.
10	13 May 2024	Understanding the concept of money laundering.	Money laundering	<ul style="list-style-type: none"> <li>• TTM Ch. 15 dan 25</li> </ul>	Case discussion and presentation	PT Timah case	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.
11	20 May 2024	Understanding the concept of investment fraud and other types of fraud.	Investment fraud	<ul style="list-style-type: none"> <li>• AWS Ch. 14, 15, 16, 17</li> <li>• TTM Ch.18</li> </ul>	Case discussion and presentation	Online gambling case	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.
12	27 May 2024	Understanding the concept of questioning and interrogating fraud.	Interviewing methods, interrogation of fraud, aspects of fraud reporting	<ul style="list-style-type: none"> <li>• AWS Ch. 10</li> <li>• TTM Ch. 12, 13, 14</li> <li>• Pemeriksaan BPK, BPKP, dan IAPI</li> </ul>	Case discussion and presentation	NW supplies case	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.
13	3 June 2024	Understanding current issues in fraud auditing.	Fraud analytics	<ul style="list-style-type: none"> <li>• Paper</li> </ul>	Case discussion and presentation	Credit card fraud detection via data analytics	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.
14	10 June 2024	Understanding current issues in fraud auditing.	forensic accounting in the digital era	<ul style="list-style-type: none"> <li>• Paper</li> </ul>	Case discussion and presentation	Cyber-money laundering case	Rijadh Djatu Winardi, M.Sc., Ph.D., CFE.
Final exam							