SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN

RENCANA PROGRAM DAN KEGIATAN PEMBELAJARAN SEMESTER (RPKPS)

AKU6379

COMPLIANCE AUDITING AND INTERNAL CONTROL

Master of Accounting

UNIVERSITAS GADJAH MADA

Faculty of Economics and Business

2022

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Master of Accounting

SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN

COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COURSE STATUS	PRE-REQUISITE COURSE
AKU6379	Compliance Auditing and Internal Control	3	2	Compulsory	-

GRADUATE COMPETENCY GOALS (CG) ADDRESSED BY THE COURSE

Graduates of the Master of Accounting program at FEB UGM shall:

Competency Goals		Learning Objectives		High	Med	Low	Performance Measurement
1	Students demon-strate the ability to com-municate effectively	1.1	Demonstrate the ability to write				Assignment
		1.2	Demonstrate the ability to follow standard writing	√			Assignment
		1.3	Demonstrate the ability to write with consistent flow	√			Assignment
		1.4	Demonstrate the ability to use visual aids	√			Assignment
		1.5	Demonstrate the ability to	√			Assignment
		1.6	Demonstrate the ability to answer questions	√			Assignment
2	Students demonstr ate the ability to work in teams	2.1	Demonstrate a leadership role in managing the team		√		Assignment
		2.2	Deliver strong efforts and contribute ideas for task completion		√		Assignment
		2.3	Demonstrate the ability to appreciate opinions from different perspectives		√		Assignment
3	Students are able to exercise professsi-onal ethics	3.1	Demonstrate the ability to identify ethical issues in the accounting profession		√		Assignment
		3.2	Demonstrate the ability to apply the appropriate judgment in making ethical decisions		√		Assignment
4	Students demonstrat e the ability to analyze financial statements for decision making	4.1	Demonstrate the mastery of accounting concepts and theories		√		Exam
		4.2	Demonstrate comprehensive knowledge of accounting standards		√		Exam
		4.3	Demonstrate the ability to make accounting adjustment to conform		√		Exam

4.4	Demonstrate the ability to predict prospect based on fundamental data		√		Exam
4.5	Demonstrate the ability to apply alternative valuation		√		Exam
4.6	Demonstrate the ability to identify accounting		√		Exam
4.7	Demonstrate the ability to identify use relevant		√		Exam
4.8	Demonstrate the ability to solve accounting problems		√		Exam

	5	Students demonstrate the ability to deal with internatio-nal exposure	5.1	Demonstrate the ability to write thesis in international	√			Assignment	
			5.2	Demonstrate participation in the international	√			Assignment	

COURSE OBJECTIVES	Upon the completion of the **Compliance Auditing and Internal Control** course, students are expected to be able to:	
	CO 1	Demonstrate understanding of the foundations of internal auditing
	CO 2	Demonstrate understanding the importance of internal auditing
	CO 3	Demonstrate understanding of planning and performance of internal audits
	CO 4	Demonstrate understanding of organizing and managing internal audit activities
	CO 5	Demonstrate understanding of impact of information systems on internal auditing
	CO 6	Demonstrate understanding of internal audit and corporate governance
	CO 7	Demonstrate understanding of the professional internal auditor
	CO 8	Demonstrate understanding of other sides of auditing professional convergence
	CO 9	Demonstrated ability to develop research proposals in Compliance Auditing and Internal Control

COURSE OBJECTIVES TO CGs MAPPING

	CG 1	CG 2	CG 3	CG 4	CG 5
CO 1	√	√	√	√	
CO 2	√	√	√	√	
CO 3	√	√	√	√	
CO 4	√	√	√	√	
CO 5	√	√	√	√	
CO 6	√	√	√	√	
CO 7	√	√	√	√	
CO 8	√	√	√		
CO 9	√		√	√	√

COURSE DESCRIPTION	The purpose of this course is for students to understand the concepts of internal audit and its contextual (application) into internal audit research and practice. Internal auditing is a branch of science and technology auditing. Currently, internal audit has expanded its activities, including, but not limited to: financial auditing, compliance auditing, management (operational) audits, risk audits, quality audits, environmental audits. The IIA defines internal audit as follows: Internal audit is an objective independent consulting and assurance activity designed to add value and improve an organization's operations. It helps an organization achieve its objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes).

COURSE (LEARNING) METHOD	For achieve course goals (CG) and course objectives (CO)_ learning above, we used SCL (student *center learning*) course method SCL (student *center learning*) i.e combination of independent learning and class meetings . For reach purpose ability communication skills, work in team, and ability think critical (CG1, CG2, and CG4), students grouped to in teams for write dan discuss compile summary of course material (SCM, or ringkasan materi kuliah, RMK) and Research Article Criticism Report (RACR, atau laporan kritik artikel riset, LKAR). individually write and discuss in class meeting . Amount student in one group and amount group in class this depends on total student in this class. Possibility student grouped into several groups, with members of each group between 3 to 4 people. Each time a lecture will be appointed one group as the presenter, one group as the main discussion, and the other group as the general discussion. The discussion value is determined for each student individually, while the SCM value and RACR value determined by group. For discuss understanding and thinking about ethics profession (CG4) then every topic could connected with problems possible etiquette arise. For upgrade ability critical think and ability analyze and evaluate internal auditing information (CG5) in this class held mid semester exam (MSE, or ujian tengah semester, UTS), and end of semester exam (ESE, or ujian akhir semester, UAS). With method learning here , students expected could do two method internal auditing research that can grouped becomes two namely: (1) prescriptive, (2) descriptive. **Prescriptive research** more emphasize how a internal auditing by should normative formulated . This research was carried out with study internal auditing cases in organization so that could made decision how by normative internal auditing formulated. stages making this decision usually includes: (1) studying the background problem, (2) identify problem, (3) identify of alternatives for solution problem, (4) consider information finance (benefits and costs) as well as non-financial each alternative , (5) creation decision solution problem. **Descriptive research** emphasize on use inductive-deductive method for answer problems in internal auditing organization . These stages of research are usually includes : (1) background problems , (2) theory development , (3) problem formulation , (4) previous research results , (5) development hypotheses , (6) research methods , (7) analysis and evaluation , and (8) conclusions , recommendations , and research limitations (weaknesses). For push descriptive research skills , after mid exams will also be discussed research articles in the field of internal auditing and students required for compile Research Article Criticism Report (RACR or LKAR) and discuss it in class (research article discussion, RAD). In addition, on end of semester students also required compile internal auditing research proposal. Proposal could also arranged based on Case Research. Case research guidelines can be studied on Thesis Guidelines Book published by the FEB UGM Maksi Program . Research proposals score are individually .

COURSE MATERIAL	1. Moeler, Robert R (2016). **Brink's Modern Internal Auditing.** 8th Edition, John Wiley, Inc. (MIA). 2. The Institute of Internal Auditing, IIA (2015). **International Standards for the Professional Practice of Internal Auditing.** (IIA). 3. Asosiasi Auditor Intern Pemerintah Indonesia, AAIPI (2013). **Standar Audit Pemerintah Indonesia**. AAIPI. (SAPI). 4. R.A. Supriyono. **Pemeriksaan Manajemen dan Pengawasan Pemerintahan Indonesia**. Edisi 1. BPFE Yogyakarta. 1995. 5. Compliance Auditing and Internal Control Articles from Scientific Academic Journals.
ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVES	

AC	%	Course Objectives (CO)								
		1	2	3	4	5	6	7	8	9
1	20	√	√	√	√	√	√	√	√	√
2	20	√	√	√	√	√	√	√	√	√
3	20	√	√	√	√					
4	20					√	√	√	√	
5	20	√	√	√	√	√	√	√	√	√
Total	100									

AC = Assessment Criteria
AC1= Compile of summary of course materials (SCM) or Research Article Criticism Reports (RACR)
AC2 = Discuss of SCM or RACR
AC3 = Mid semester exam (MSE)
AC4 = end of semester exam (ESE)
AC5 = Thesis Proposal

GRADING

Grade	Range	Cumulative Weighted Grade
A	90-100	4.0
A-	85-89,99	3.75
A/B	80-84,99	3.5
B+	75-79,99	3.25
B	70-74,99	3
B-	65-69,99	2.75
B/C	60-64,99	2.5
C+	55-59,99	2.25
C	50-54,99	2
C-	45-49,99	1.75
C/D	40-44,99	1.5
D+	35-39,99	1.25
D	30-34,99	1
E	<30	0

Below is the explanation for each grade:

Grade	Explanation
A	Like A-, with consistent evidence of substantial originality and understanding in identifying, producing and communicating conflicting arguments, perspectives or problem-solving approaches; critically evaluate the problem, its solutions and the implications of the problem.
A-	Like B+, with much evidence of originality in defining and analyzing issues or

		problems and in creating solutions; using levels, styles and suitable communication means to the discipline of science and audience.
	A/B and B+	Demonstrate a substantial understanding of basic concepts in various contexts; develop or adapt convincing arguments and provide a comprehensive justification; communicating information and ideas adequately in terms of disciplinary conventions.
	B	Demonstrate adequate understanding and application of basic concepts from the field of study; building arguments or decisions and providing acceptable justification; communicating information and ideas adequately in terms of disciplinary conventions.
	B- to C	Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the concepts; giving an unsupported or improper argument; communicate information or ideas with unclear and inconsistent compliance with disciplinary conventions.
	C- to D+	Demonstrate a real shortcoming in understanding and applying underlying concepts; communicate the ideas and information in incomplete ways or confusing and give just little attention the conventions of the science field.
	D	Fail to demonstrate the major part or the whole part of learning goals.
	E	There is no work that can be graded.

INSTRUCTOR	R.A. Supriyono, Prof., Dr., SU., Ak., CA., CMA.		
STUDENT'S RESPONSIBILITIES	1. Students are expected to attend the class with proper preparation by reading the materials required in each session. 2. Contribute to the class by actively participate in the discussion led by the facilitator. 3. Listen to the lecture, summarize, and make notes of important items to be discussed further during the course. 4. Do all course assignments. 5. Do the mid-term and final exam in the scheduled week. Student has no right to ask mid-term and final exam in other occasion except in force majeure conditions.		
ACADEMIC INTEGRITY	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). 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. 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.		
AUTHORIZATION	DATE	COURSE COORDINATOR	HEAD OF THE STUDY PROGRAM
	14 February 2022	R.A. Supriyono, Prof., Dr., SU., Ak., CA., CMA.	Abdul Halim, Prof., Dr. MBA., Ak., CA., CMA

WEEKLY LEARNING ACTIVITY PLAN

No.	Course Objective	Topic	Source	Activity	Facilitator
1	Demonstrate understanding of the Sylabus	Syllabus ,	Syllabus	Discussion, Group Formation	R.A. Supriyono
2	CO1: Demonstrate understanding of the foundations of internal auditing CO2: Demonstrate understanding the importance of internal auditing (1)	1. Significance of Internal Auditing. 2. Internal Audit's Common Body of Knowledge (CBOK) 3. The COSO Internal Control Framework 4. The 17 COSO Internal Control Principles 5. Sarbanes-Oxley and Beyond. Another Internal Controls Framework: CobiT	MIA Ch. 1 MIA Ch. 2 MIA Ch. 3 MIA Ch. 4. MIA Ch. 5	SCM 1, Discussion 1 SCM 2, Discussion 2	R.A. Supriyono
3	CO2: Demonstrate understanding the importance of internal auditing (2) CO3: Demonstrate understanding of planning and performance of internal audits	1. COBIT and Other ISACA Guidance 2. Enterprise Risk Management: COSO ERM. 3. Performing Effective Internal Audits. 4. Standards for the Professional Practice of Internal Auditing. 5. Testing, Assessing, and 6. Evaluating Audit Evidence.	MIA Ch 6, MIA Ch 7. MIA Ch. 8, MIA Ch. 9. IIAS (2015). AAIPI S (2013) MIA Ch 10,	SCM 3, Discussion 3 SCM 4, Discussion 4	R.A. Supriyono
4	CO3: Demonstrate understanding of planning and performance of internal audits (2) CO4: Demonstrate understanding of organizing and managing internal audit activities (1)	1. Continuous Auditing and Computer-Assisted Audit Techniques 2. Control Self-Assessments and Internal Audit Benchmarking. 3. Areas to Audit: Establishing an Audit Universe and Audit Programs 4. Charters and Building the Internal Audit Function 5. Managing the Internal Audit Universe and Key Competencies 6. Planning Audits and Understanding Project Management. .	MIA Ch. 11, MIA Ch. 12 MIA Ch 13, MIA Ch 14, MIA Ch 15, MIA Ch 16.	SCM 5, Discussion 5 SCM 6, Discussion 6	R.A. Supriyono

5	CO4: Demonstrate understanding of organizing and managing internal audit activities (2) CO5: Demonstrate understanding of impact of information systems on internal auditing (1)	1. Documenting Results through Process Modeling and Workpapers. 2. Reporting Internal Audit Results. 3. ITIL Best Practices, the IT Infrastructure, and General Controls. 4. BYOD Practices and Social Media Internal Audit Issues 5. Big Data and Enterprise Content Management 6. Reviewing Application and Software Management Control	MIA Ch 17, MIA Ch 18. MIA Ch 19. MIA Ch 20, MIA C21, MIA C22.	SCM 7, Discussion 7 SCM 8, Discussion 8	R.A. Supriyono
6	CO5: Demonstrate understanding of impact of information systems on internal auditing (2) CO6: Demonstrate understanding of internal audit and corporate governance	1. Cybersecurity, Hacking Risk, and Privacy Controls. 2. Business Continuity Planning and Disaster Recovery Planning. 3. Board Audit Committee Communications. 4. Ethics and Whistleblower Programs. 5. Fraud Detection and Prevention. 6. Internal Audit GRC Approach, and Other Compliance Requirements.	MIA Ch 23, MIA C24, MIA CH. 25. MIA Ch 26 MIA Ch 27, MIA Ch 28.	SCM 9, Discussion 9 SCM 10, Discussion 10	R.A. Supriyono
7	CO7: Demonstrate understanding of the professional internal auditor CO8: Demonstrate understanding of other sides of auditing professional convergence	1. Professional Certifications: CIA, CISA, and More. 2. The Modern Internal Auditors as Enterprise Consultants. 3. Quality Assurance Auditing and ASQ Standards. 4. Six Sigma and Lean Techniques for Internal Audit 5. ISO and Worldwide Internal Audit Standards 6. A CBOK for Modern Internal Auditor	MIA Ch 29, MIA Ch 30, MIA Ch 31. MIA Ch 32, MIA Ch 33, MIA Ch 34.	SCM 11, Discussion 11 SCM 12, Discussion 12	R.A. Supriyono
		MID EXAM			
8	CO9: Demonstrated ability to develop research	1. Assessment of the effectiveness of internal control system and a case study	Journal of Accounting and Taxation Studies. 13 (2), 2020-2. pp. 353-376 A	RACR 1, Discussion 13	R.A. Supriyono

	proposals in Compliance Auditing and Internal Control (1)	2. Auditor evaluation of Manager's Competensi after a failure in internal control	uditing: a Journal of Practice & Theory. Vol.40. No. 3. August 2021. Pp. 105-125.	RACR 2, Discussion 13	
9	CO9: Demonstrated ability to develop research proposals in Compliance Auditing and Internal Control (2)	1. An Empirical analysis of auditor independence in banking industry 2. Antecedents and internal audit quality implications of internal audit effectiveness	The Accounting Review. Vol. 85, No. 6. 2010. pp. 2011-2046. International Journal of Business Science and Aplied Management. Vo. 16, Issue 2, 2021. pp. 1-21.	RACR 3 Discussion 15 RACR 4, Discussion 16	R.A. Supriyono
10	CO9: Demonstrated ability to develop research proposals in Compliance Auditing and Internal Control (3)	1. Auditor integration of IT specialist input on internal control issues 2. Examining the adoption of computer-assisted audit tools and techniques	The Accounting Review. Vol. 96, No. 5. September 2021 pp. 263-289 Managerial Auditing Journal. Vol 29 No,4, 2014 pp 327-349.	RACR 5, Discussion 17 RACR 6, Discussion 18	R.A. Supriyono
11	CO9: Demonstrated ability to develop research proposals in Compliance Auditing and Internal Control (4)	1. Internal audit: from effectiveness to organizational significance 2. An examination of factors associated with investment in internal auditing technology.	Managerial Auditing Journal. Vol 35 No 2, 2020 pp. 322-342. Managerial Auditing Journal. Vol. 35 No 7, 2020 pp 955-978	RACR 8, Discussion 19 RACR 9, Discussion 20	R.A. Supriyono
12	CO9: Demonstrated ability to develop research proposals in Compliance Auditing and Internal Control (5)	1. Efficiency in internal auditing: a study of Turkish public administration 2. Gender diversity in audit committees and audit fees: evidence from China	Sosyoekonomi Vol 28(45), 207-224. Managerial Auditing Journal. Vol. 36 No. 1, 2021 pp. 72-104	RACR 10, Discussion 21 RACR 11, Discussion 22	R.A. Supriyono
13	CO9: Demonstrated ability to develop research proposals in Compliance Auditing and Internal Control (6)	1. Internal control quality and risk-taking and performance 2. Risk based internal auditing within Greek banks: a case study approach	Auditing: a Journal of Practice & Theory Vol. 40 No. 2. May 2021 pp. 49-84. Journal Management Governnance. Vol 13 pp. 101-130	RACR 12, Discussion 23 RACR 13, Discussion 24	R.A. Supriyono
14	CO9: Demonstrated ability to	1. XBRL mandate and timeliness of financial reportinh: the effect of internal control	Journal of Accounting, Auditing & Finance 2021, Vol 36(3) pp. 667-	RACR 13, Discussion 25	R.A. Supriyono

	develop research proposals in Compliance Auditing and Internal Control (7)	problems 2. Assessment of effectiveness of internal control system and case study	692 Journal of Accounting and Taxation Studies. Vol. 13(2) pp. 353-376	RACR 13, Discussion 26	
		FINAL EXAM			