



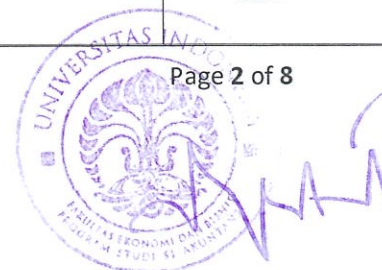
UNIVERSITAS INDONESIA
FACULTY OF ECONOMICS AND BUSINESS
DEPARTMENT OF ACCOUNTING
UNDERGRADUATE PROGRAM

SYLLABUS
AUDIT AND ANALYTICS
ECAU608307
SEMESTER I 2020/2021

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Subject Code	ECAU608307
Subject Title	Audit and Analytics
Credit Value	3
Pre-requisite/ Co-requisite/ Exclusion	Auditing 2
Role and Purposes	This subject provides: <ul style="list-style-type: none">• understanding about auditing process

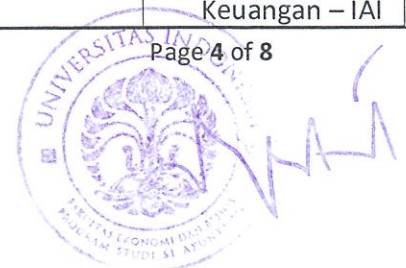
	<ul style="list-style-type: none">• practical application of auditing standards in accordance with International Standard on Auditing (ISA) and audit working papers preparation• application of analytics in the audit process• introduction and application of <i>design thinking</i> and• understanding basic concepts of PSAK 72: Revenue from Contract with Customers and PSAK 73: Leases.												
Subject Learning Outcomes	<p>Upon completion of the subject, student will be able to:</p> <ul style="list-style-type: none">a) Understand the application of relevant auditing standards (ISA) in the audit process.b) Understand the application of relevant accounting standards (Standar Akuntansi Keuangan).c) Understand the application of risk assessment process, materiality concept, determination of significant account balances and class of transactions, and audit program.d) Prepare working papers for internal control testing, substantive testing and financial reporting including application of analytics in the audit process.e) Understand basic concepts of PSAK 72 and PSAK 73.												
Subject Synopsis/ Indicative Syllabus	<table><tr><th>Week #</th><th>Topic and Sub-Topic</th><th>Learning Outcomes</th><th>Required Reading Materials/Pre-Work</th></tr><tr><td>1 Lecturing / Simulation</td><td>Audit during Pandemic season 1.1 Impact Covid 19 to Client 1.2 Accounting impact 1.3 Auditing impact</td><td>A,B</td><td><ul style="list-style-type: none">• ISA on Coronavirus Update• IFRS in Focus Coronavirus</td></tr><tr><td>2 Lecturing / Simulation / Case Study</td><td>Audit Planning 2.1 Overview of Risk Assessment Process 2.2 Materiality 2.3 Determining Significant Material Accounts, Class of Transactions and Disclosures</td><td>A, C</td><td><ul style="list-style-type: none">• Pre-work materials• Standar Auditing – IAPI 2011 (SA-IAPI) - 300 - 315 - 320 - 330</td></tr></table>	Week #	Topic and Sub-Topic	Learning Outcomes	Required Reading Materials/Pre-Work	1 Lecturing / Simulation	Audit during Pandemic season 1.1 Impact Covid 19 to Client 1.2 Accounting impact 1.3 Auditing impact	A,B	<ul style="list-style-type: none">• ISA on Coronavirus Update• IFRS in Focus Coronavirus	2 Lecturing / Simulation / Case Study	Audit Planning 2.1 Overview of Risk Assessment Process 2.2 Materiality 2.3 Determining Significant Material Accounts, Class of Transactions and Disclosures	A, C	<ul style="list-style-type: none">• Pre-work materials• Standar Auditing – IAPI 2011 (SA-IAPI) - 300 - 315 - 320 - 330
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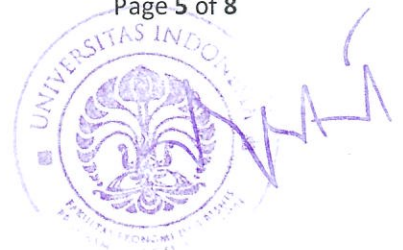
		2.4 Audit Program 2.5 Course Debrief		
	3 Lecturing / Simulation / Case Study	Internal Control – GITC and BCC 3.1 Overview of automated system in audit process. 3.2 Understanding of General IT Control. 3.3 Understanding of BCC.	A,C	<ul style="list-style-type: none"> Standar Auditing – IAPI 2011 (SA-IAPI) - 300 - 315 - 330
	4 Lecturing / Simulation	Internal Control 4.1 Risk Assessment- understanding business process and control 4.2 Testing Design and Implementation of Internal Control (D&I) 4.3 Testing Operating Effectiveness of Internal Control (OE) 4.4 Debrief	A, C, D	<ul style="list-style-type: none"> Pre-work materials Standar Auditing – IAPI 2011 (SA-IAPI) - 315 - 330
	5 Lecturing / Simulation / Case Study	Internal Control Testing 5.1 Testing of Operating Effectiveness of Internal Control 5.2 Debrief	A, D	<ul style="list-style-type: none"> Pre-work materials Standar Auditing – IAPI 2011 (SA-IAPI) - 330
	6 Lecturing / Demo	Analytics 6.1 Introduction to Analytics 6.2 Benefit from Use of Analytics 6.3 Analytics Application in Audit Stage.	D	Pre-reading materials
	7 Lecturing / Simulation	Data Visualization 7.1 Understanding about Data	D	Pre-reading materials



		<p>7.2 Introduction to Data Visualization</p> <p>7.3 Design Data</p> <p>7.4 Visual Display and Charts</p> <p>7.5 Debrief (Sessions 4 and 5)</p>		
	<p>8</p> <p>Simulation / Case Study</p>	<p>Sampling and Substantive Testing</p> <p>8.1 Sample Determination</p> <p>8.2 Substantive Testing for Receivables</p> <p>8.3 Testing of Management Estimates (including Impairment)</p> <p>8.4 Preparation of Financial Statement Disclosures</p> <p>8.5 Debrief</p>	A, B, D	<ul style="list-style-type: none"> • Standar Auditing – IAPI 2011 (SA-IAPI) <ul style="list-style-type: none"> - 500 - 505 - 520 - 530 - 540 • Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) <ul style="list-style-type: none"> - 50 - 55 - Accounts Receivable
	<p>9</p> <p>Simulation / Case Study</p>	<p>Substantive Testing of Revenue</p> <p>9.1 Revenue Recognition</p> <p>9.2 Substantive Testing for Revenue</p> <p>9.3 Preparation of Financial Statement Disclosures</p> <p>9.4 Debrief</p>	A, B, D	<ul style="list-style-type: none"> • Standar Auditing – IAPI 2011 (SA-IAPI) <ul style="list-style-type: none"> - 500 - 520 - 530 • Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) <ul style="list-style-type: none"> - 23
	<p>10</p> <p>Simulation / Case Study</p>	<p>Substantive Testing of Fixed Assets (Cost Model)</p> <p>10.1 Substantive Testing of Fixed Assets</p> <p>10.2 Substantive Testing of Depreciation (including Use of Analytics)</p> <p>10.3 Impairment Indication</p>	A, B, D	<ul style="list-style-type: none"> • Standar Auditing – IAPI 2011 (SA-IAPI) <ul style="list-style-type: none"> - 520 - 530 - 540 • Standar Akuntansi Keuangan – IAI



		10.4 Preparation of Financial Statement Disclosure 10.5 Debrief		2015 (SAK-IAI) - 16 - 48			
	11 Simulation / Case Study	Reporting 11.1 Audit Summary Memorandum & Summary of Misstatements 11.2 Subsequent Events 11.3 Going Concerns 11.4 Management Letter	D	<ul style="list-style-type: none">Standar Auditing – IAPI 2011 (SA-IAPI) - 560 - 570			
	12 Case Study	Reporting 12.1 Preparation of Financial Statements and Reporting Workbook 12.2 Debrief	D	<ul style="list-style-type: none">Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) - 1			
	13 Lecturing	PSAK 72 and 73 13.1 Overview of PSAK 72 and 73 13.2 Basic Concept of PSAK 72 and 73	E	<ul style="list-style-type: none">PSAK 72PSAK 73			
	14 Group Presentation						
Teaching/Learning Methodology	There are 3 teaching methods used: <ul style="list-style-type: none">1. Interactive learning method with simulation, case studies and discussions.2. Lecturing to introduce and overview of the topic and relevant standards.3. Group activity and group presentation, in which students given tasks by lecturer in group form and have to present their audit findings and recommendation. Other things: <ul style="list-style-type: none">• Students are expected to complete the pre-works (such as reading the case study and relevant accounting and auditing standards)• Students are expected to use notebook / laptop						
Assessment Methods in Alignment with	Specific Assessment Methods/Tasks	% Weighting	Intended Learning Outcomes to be Assessed				
			a	b	c	d	e



Intended Learning Outcomes	Continuous Assessment	100%					
	GROUP ACTIVITY	30%	20%	20%	20%	20%	20%
	INDIVIDUAL	70%					
	Mid Exam (30%)		20%	20%	30%	30%	
	Final Exam (30%)		20%	20%	10%	30%	20%
	Participation and Discussion (10%)		20%	20%	20%	20%	20%
Student Study Effort Expected	Virtual Class contacts:						
	Lectures						10.5 Hours
	Simulation / Case-based learning						24.5 Hours
	Sub-total						35 Hours
	Other student study effort:						
	Preparation for project/assignment/test						12 Hours
	Total						47 Hours
Reading List and References	Required Readings: <ul style="list-style-type: none"> • International Standards on Auditing (ISA) • International Financial Reporting Standards (IFRS) • Standar Auditing – IAPI 2011 (SA-IAPI) • Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) • PSAK 71-73 						

Attachment

To avoid plagiarism (including auto-plagiarism), students must attach the following Statement of Authorship at the front page of group/individual paper(s).

Statement of Authorship

I/we declare that the attached paper/work has been composed by myself/ourselves, and describes my/our own work, unless otherwise acknowledged in the text.

This paper/work has not been and will not be submitted for any other degree or other subject unless otherwise stated.

All sentences or passages quoted in this paper from other people's work have been specifically acknowledged by clear cross-referencing to author, work and page(s). Any illustrations which are not the work of the author(s) have been specifically acknowledged. I/we understand that failure to specifically acknowledge all used work amounts to plagiarism and will be considered grounds for failure or other types of sanction and will have judicial and disciplinary consequences according to the Guidance applied in Faculty of Economics and Business, Universitas Indonesia.

With my/our signature, I/we declare the accuracy of these specifications.

Subject :

Title of paper/work :

Date :

Lecturer :

Name :

Student No. :

Signature :

(For group paper/work please provide the name, student number and signature for all members)

