



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

SYLLABUS
AUDIT AND ANALYTICS

SEMESTER I 2019/2020

| No. | Lecturers | E-mail |
|-----|---------------------------|-------------------------|
| 1. | Xenia Ubhakti | xubhakti@deloitte.com |
| 2. | Yulia | yteh@deloitte.com |
| 3. | Imelda Orbito | Imorbito@deloitte.com |
| 4. | Bayu Mochammad Dayat | bdayat@deloitte.com |
| 5. | Grace Alderete | galderete@deloitte.com |
| 6. | Juan Ramon Junius Siahaan | jsiahaan@deloitte.com |
| 7. | Adrian Adisetoyo | aadisetoyo@deloitte.com |
| 8. | Anna Karina | aadisetoyo@deloitte.com |
| 9. | Adrian Geron | ageron@deloitte.com |
| 10. | Ronald Batas | rbatas@deloitte.com |

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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 | <p>This subject provides:</p> <ul style="list-style-type: none"> • understanding about auditing process • practical application of auditing standards in accordance with International Standard on Auditing (ISA) and audit working papers |

| | <p>preparation</p> <ul style="list-style-type: none"> • application of analytics in the audit process • introduction and application of <i>design thinking</i> and • understanding basic concepts of IFRS 15: Revenue from Contract with Customers and IFRS 16: Leases. | | | | | | | | | | | | |
|--|---|-------------------|---|-------------------|-------------------------------------|--|---|-------------|---|--|---|----------------|---|
| <p>Subject Learning Outcomes</p> | <p>Upon completion of the subject, student will be able to:</p> <ol style="list-style-type: none"> Understand the application of relevant auditing standards (ISA) in the audit process. Understand the application of relevant accounting standards (Standar Akuntansi Keuangan). Understand the application of risk assessment process, materiality concept, determination of significant account balances and class of transactions, and audit program. Prepare working papers for internal control testing, substantive testing and financial reporting including application of analytics in the audit process. Understand basic concepts of IFRS 15 and IFRS 16. Understand the concept and application of <i>design thinking</i>. | | | | | | | | | | | | |
| <p>Subject Synopsis/ Indicative Syllabus</p> | <table border="1"> <thead> <tr> <th data-bbox="456 1111 651 1182">Week #</th> <th data-bbox="651 1111 938 1182">Topic and Sub-Topic</th> <th data-bbox="938 1111 1254 1182">Learning Outcomes</th> <th data-bbox="1254 1111 1546 1182">Required Reading Materials/Pre-Work</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 1182 651 1671"> <p>1 Lecturing / Simulation / Case Study</p> </td> <td data-bbox="651 1182 938 1671"> <p>Audit Planning</p> <p>1.1 Overview of Risk Assessment Process</p> <p>1.2 Materiality</p> <p>1.3 Determining Significant Material Accounts, Class of Transactions and Disclosures</p> <p>1.4 Audit Program</p> <p>1.5 Course Debrief</p> </td> <td data-bbox="938 1182 1254 1671"> <p>A, C</p> </td> <td data-bbox="1254 1182 1546 1671"> <ul style="list-style-type: none"> • Pre-work materials • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) <ul style="list-style-type: none"> - 300 - 315 - 320 - 330 </td> </tr> <tr> <td data-bbox="456 1671 651 1993"> <p>2 Lecturing / Simulation / Case Study</p> </td> <td data-bbox="651 1671 938 1993"> <p>Internal Control</p> <p>2.1 Risk Assessment-understanding business process and control</p> <p>2.2 Testing Design and Implementation of Internal Control (D&I)</p> </td> <td data-bbox="938 1671 1254 1993"> <p>A, C, D</p> </td> <td data-bbox="1254 1671 1546 1993"> <ul style="list-style-type: none"> • Pre-work materials • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) <ul style="list-style-type: none"> - 315 - 330 </td> </tr> </tbody> </table> | Week # | Topic and Sub-Topic | Learning Outcomes | Required Reading Materials/Pre-Work | <p>1 Lecturing / Simulation / Case Study</p> | <p>Audit Planning</p> <p>1.1 Overview of Risk Assessment Process</p> <p>1.2 Materiality</p> <p>1.3 Determining Significant Material Accounts, Class of Transactions and Disclosures</p> <p>1.4 Audit Program</p> <p>1.5 Course Debrief</p> | <p>A, C</p> | <ul style="list-style-type: none"> • Pre-work materials • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) <ul style="list-style-type: none"> - 300 - 315 - 320 - 330 | <p>2 Lecturing / Simulation / Case Study</p> | <p>Internal Control</p> <p>2.1 Risk Assessment-understanding business process and control</p> <p>2.2 Testing Design and Implementation of Internal Control (D&I)</p> | <p>A, C, D</p> | <ul style="list-style-type: none"> • Pre-work materials • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) <ul style="list-style-type: none"> - 315 - 330 |
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|--|--|---|---------|---|
| | | 2.3 Testing Operating Effectiveness of Internal Control (OE) 2.4 Debrief | | |
| | 3 Lecturing / Simulation / Case Study | Internal Control Testing 3.1 Testing of Operating Effectiveness of Internal Control 3.2 Debrief | A, D | <ul style="list-style-type: none"> • Pre-work materials • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) - 330 |
| | 4 Lecturing / Demo | Analytics 4.1 Introduction to Analytics 4.2 Benefit from Use of Analytics 4.3 Analytics Application in Audit Stage. | D | Pre-reading materials |
| | 5 Lecturing / Simulation | Data Visualization 5.1 Understanding about Data 5.2 Introduction to Data Visualization 5.3 Design Data 5.4 Visual Display and Charts 5.5 Debrief (Sessions 4 and 5) | D | Pre-reading materials |
| | 6 Simulation / Case Study | Sampling and Substantive Testing 6.1 Sample Determination 6.2 Substantive Testing for Receivables 6.3 Testing of Management Estimates (including Impairment) 6.4 Preparation of Financial Statement Disclosures 6.5 Debrief | A, B, D | <ul style="list-style-type: none"> • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) - 500 - 505 - 520 - 530 - 540 • Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) - 50 - 55 |

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|--|---|--|----------------|---|
| | <p>7 Simulation / Case Study</p> | <p>Substantive Testing of Revenue</p> <p>7.1 Revenue Recognition 7.2 Substantive Testing for Revenue 7.3 Preparation of Financial Statement Disclosures 7.4 Debrief</p> | <p>A, B, D</p> | <ul style="list-style-type: none"> • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) - 500 - 520 - 530 • Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) - 23 |
| | <p>8 Simulation / Case Study</p> | <p>Substantive Testing of Fixed Assets (Cost Model)</p> <p>8.1 Substantive Testing of Fixed Assets 8.2 Substantive Testing of Depreciation (including Use of Analytics) 8.3 Impairment Indication 8.4 Preparation of Financial Statement Disclosure 8.5 Debrief</p> | <p>A, B, D</p> | <ul style="list-style-type: none"> • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) - 520 - 530 - 540 • Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) - 16 - 48 |
| | <p>9 Simulation / Case Study</p> | <p>Reporting</p> <p>9.1 Audit Summary Memorandum & Summary of Misstatements 9.2 Subsequent Events 9.3 Going Concerns 9.4 Management Letter</p> | <p>D</p> | <ul style="list-style-type: none"> • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) - 560 - 570 |
| | <p>10 Case Study</p> | <p>Reporting</p> <p>10.1 Preparation of Financial Statements and Reporting Workbook 10.2 Debrief</p> | <p>D</p> | <ul style="list-style-type: none"> • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) - 1 |
| | <p>11 & 12 Group Activity *)</p> | <p>Innovation *)</p> <p>11.1 Innovation</p> | <p>F</p> | |

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|---|---|--|--|--|----------|----------|------------|----------|
| | | Journey of Deloitte 11.2 Design Thinking 11.3 Introduction and Application of Design Tools *) Note: This topic will be held in 1 day session at Deloitte' Office Jakarta on Saturday | | | | | | |
| | 13 Lecturing | IFRS 15 and 16 13.1 Overview of IFRS 15 and 16 13.2 Basic Concept of IFRS 15 and 16 | E | <ul style="list-style-type: none"> IFRS 15 IFRS 16 | | | | |
| | 14 Group Presentation | | | | | | | |
| Teaching/Learning Methodology | <p>There are 4 teaching methods used:</p> <ol style="list-style-type: none"> Interactive learning method with simulation, case studies and discussions. Lecturing to introduce and overview of the topic and relevant standards. Group activity and group presentation, in which students given tasks by lecturer in group form and have to present their audit findings and recommendation. <p>Other things:</p> <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 bring notebook / laptop Session 11 & 12 for "Innovation" will be combined and held on Saturday starting from 9 am at Deloitte Office Jakarta. | | | | | | | |
| Assessment Methods in Alignment with Intended Learning Outcomes | Specific Assessment Methods/Tasks | % Weighting | Intended Learning Outcomes to be Assessed | | | | | |
| | | | a | b | c | d | e | f |
| | Continuous Assessment | 100% | | | | | | |
| | GROUP ACTIVITY | 30% | 18% | 18% | 16% | 16% | 16% | 16% |
| | INDIVIDUAL | 70% | | | | | | |
| | Mid Exam (30%) | | 20% | 20% | 30% | 30% | | |
| | Final Exam (30%) | | 20% | 20% | 10% | 30% | 20% | |
| Participation and Discussion (10%) | | 20% | 10% | 20% | 20% | 20% | 10% | |
| Student Study Effort Expected | Class contacts: | | | | | | | |
| | Lectures | | | | | | 10.5 Hours | |
| | Simulation / Case-based learning | | | | | | 24.5 Hours | |

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|-----------------------------|---|----------|
| | 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"> • Deloitte Audit Approach Manual Excerpt (DAM) • Standar Auditing – IAPI 2011 (SA-IAPI) • Standar Akuntansi Keuangan – IAI 2015 (SAK-IAI) • IFRS 15 and IFRS 16 | |

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)