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Types of Tutorial/Lect ure/Respons   150 Minutes / Week   360 Minutes / 30 tudents    Prerequisites for participation (if applicable)   - Accounting System    Learning outcomes   1. Students are able to understand and explain the profession of auditors external company in general, which includes: a) ethics, b) responsibility, c) audit objectives of internal financial statements, d) accountants' reports; e) control internal, f) materiality, g) audit risk, and h) internal audit preparation strategy company's internal financial reports.  2. Students are able to understand and explain the practice of making audit reports and auditing the company's financial statements.  3. Students are able to understand, explain and formulate improvement efficiency, effectiveness and economy (triple E) of the company's operations.  3. Description:  This course explains and discusses the theory and practice of auditing accountants on the company's internal financial statements. The functions of accounting audits on the company's internal financial statements are: a) evaluation of the management, risk management and control processes of the company's operating activities, and b) to improve the efficiency, effectiveness and economy (triple E) of the company's operations.  4. Subject aims/Content  1. Overview of auditing, accounting cycle and auditing procedures  2. Evidence and audit planning  3. Materiality, risk, initial audit strategy and internal controls  4. Internal auditing controls and working papers  5. Risk assessment, test design and audit sampling  6. Variable sampling and audit reports  7. Operational audit and audit in computer information system  8. Overview, review of principles, application of financial audit and audit of inventory accounts  9. Audit of fixed assets and intangible assets  10. Investment audit  11. Audit of accounts payable and shareholder equity				1.55 2015		Serriescer			
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		11. Audit	of accounts pa	yable and shar	eholder equity				
12. Audit of revenue cycle									
13. Audit of expenditure cycle									

	14. Completion of work and audit reports				
5	Teaching methods				
	1. Lectures				
	2. Discussions				
	3. Group Works				
6	Assessment methods				
	1. Task				
	2. Mid-Term Exam				
	3. Final-Term Exam				
	4. Quiz				
7	Other information e.g. bibliographical references				
	Utama				
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	Pendukung				
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