

Course: Managerial Accounting						
module/course code IAB69005		Student workload X hours  510 Minutes / Week	Credits (ECTS)  4.53 ECTS	Semester  6	Frequency  Even Semester	Duration X semester(s)  1x / Semester
		Types of  Tutorial/Lecture/Response	Contact hours :  150 Minutes / Week		Independent study  360 Minutes / Week	Class size X students  30 students
1	Prerequisites for participation (if applicable) - Accounting System					
2	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 and external 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 12. Audit of revenue cycle 13. Audit of expenditure cycle					

	14. Completion of work and audit reports
5	Teaching methods <ul style="list-style-type: none"> <li>1. Lectures</li> <li>2. Discussions</li> <li>3. Group Works</li> </ul>
6	Assessment methods <ul style="list-style-type: none"> <li>1. Task</li> <li>2. Mid-Term Exam</li> <li>3. Final-Term Exam</li> <li>4. Quiz</li> </ul>
7	Other information e.g. bibliographical references Utama <ul style="list-style-type: none"> <li>1. Arens, AA; Elder, R; Beasley, M, 2015, Auditing dan Jasa Assurance Pendekatan Terintegrasi, Jakarta: Erlangga</li> </ul> Pendukung <ul style="list-style-type: none"> <li>1. Mulyadi, 2008, Auditing 1, edisi 6, Jakarta: Salemba Empat</li> <li>2. Mulyadi, 2008, Auditing 2, edisi 6, Jakarta: Salemba Empat.</li> <li>3. Simamora, Hendry, 2002, Auditing, Jogjakarta: UPP AMP YKPN.</li> <li>4. Agoes, Sukrisno, 2017, Auditing, Edisi 5, Jakarta: Salemba Empat</li> </ul>