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|-------------------------------------|--|------------------------|--------------------------|--|-----------------|
| Name: Tax Audits and Investigations |  |                        |                          |  |                 |
| <b>module/course code:</b>          | <b>Student workload:</b>   | <b>Credits (ECTS):</b> | <b>Semester</b>          | <b>Frequency</b>   | <b>Duration</b> |
| PJK4A902                            | 510 Minutes/Week   | 4.53 ECTS              | 7                        | Odd Semester   | 1x / Semester   |
| <b>Types of courses:</b>            |  | <b>Contact hours:</b>  | <b>Independent study</b> | <b>Class size X students:</b>                            |                 |
| Tutorial/Lecture/Response           |  | 150 minutes/week       | 360 minutes/week         | 30 Students (S1)<br>15 students (S2)<br>10 students (S3) |                 |
| 1                                   | Prerequisites for participation<br>1. PJK4A405_Accounting Information System (WM)  |                        |                          |  |                 |
| 2                                   | Learning outcomes<br>1. Understand the concepts, methods, techniques and audit cycle (C2)<br>2. Analyze and solve various problems in the audit (C4)<br>3. Evaluating audit results (C5)   |                        |                          |  |                 |
| 3                                   | Description<br>This course will explain the concepts, methods, techniques and audit cycles comprehensively in business entities  |                        |                          |  |                 |
| 4                                   | Teaching methods: Lectures, Discussions, Discovery Learning  |                        |                          |  |                 |
| 5                                   | Assessment methods: Presentation 10% Discussion 15% Task 25% Middle Semester Exam 25% Final Semester Exam 25%  |                        |                          |  |                 |
| 6                                   | <p>Other information e.g. bibliographical references:</p> <ol style="list-style-type: none"> <li>CCH Tax Law Editors. (2019). <i>U.S. Master Tax Guide</i> (103rd Edition). Chicago: Wolters Kluwer.</li> <li>Lamb, M., Lymer, A., Freedman, J., &amp; James, S. (2013). <i>Taxation: An Interdisciplinary Approach to Research</i> (2nd Edition). Oxford: Oxford University Press.</li> <li>Miller, B. M., &amp; Oats, L. (2016). <i>Principles of Taxation for Business and Investment Planning</i> (20th Edition). New York: McGraw-Hill Education.</li> <li>OECD. (2017). <i>Co-operative Tax Compliance: Building Better Tax Control Frameworks</i>. Paris: OECD Publishing.</li> <li>Carnahan, I. (2015). <i>Taxation Audits and Investigations: A Practical Guide for Professionals</i>. London: Bloomsbury Professional.</li> </ol> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>Auditing and Assurance Services: An Integrated Approach (15 ed), Alvin A. Arens, Randal J. Elder, Mark S. Beasley, 2013, Amerika : Pearson (ALV)</li> <li>Auditing (edisi 6), Mulyadi, 2002, Jakarta : Salemba Empat(MUL)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>The evolution of auditing: An analysis of the historical development, Lee Teck Heang &amp; Azham Md. Ali, Journal of Modern Accounting and Auditing, Dec. 2008, Vol.4, No.12(LEE)</li> <li>The philosophy of auditing, Robert K. Mautz &amp; Hussein A. Sharaf, 1961, American</li> </ol> |                        |                          |  |                 |

Accounting Association (ROB)

3. Audit berbasis ISA, Theodorus M. Tuanakotta, 2013, Jakarta : Salemba Empat (TUA) X X X 2
4. Jasa Audit dan Assurance : pendekatan sistematis, William F. Messier, Steven M. Glover, Douglas F. Prawitt, 2014, Jakarta : Salemba Empat(WIL)
5. Jasa Audit dan Assurance : pendekatan terpadu (adaptasi Indonesia), Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Amir A. Jusuf, 2011, Jakarta : Salemba Empat(JUS)
6. Auditing After Sarbanes Oxley : Illustrative Cases , Jay C. Thibodeau & Deborah Freier, 2009, New York : McGraw-Hill (JAY)
7. The impact of information technology on the audit process: an assessment of the state of the art and implications for the future, James L. Bierstaker, Priscilla Burnaby, Jay Thibodeau, Managerial Auditing Journal, Vol. 16 Iss: 3, pp. 159 – 164 (JAM)