Syllabus

EKA 4170 – Internal Auditing
Study Program: Bachelor Degree in Accounting
Economics and Business Faculty
SYLLABUS

I. COURSE CODE / CREDIT SEMESTER : EKA 4170 / 3 Credit Semester
II. COURSE NAME : Internal Auditing
III. DEGREE / MAJORS : Bachelor of Science in Accounting
IV. COURSE DESCRIPTION AND OBJECTIVES :

COURSE DESCRIPTION
This course is part of auditing lesson, specifically intended for the profession of internal auditors in the context of its role helping management to control business activities in order to achieve organizational goals.

COURSE OBJECTIVES :
1. Students will understand the development of accountant profession and code of conduct related Internal Auditor Profession
2. Students will understand the process of conducting internal auditing including control, risk assessment, preliminary survey, audit program, the importance of working papers, and preparation of audit report.

3. Students will understand several types of fraud in organization because one of internal auditor roles is to prevent and detect Fraud

4. Students will understand the relationship between the function of Internal Auditor, Board of Commissioners, Board of Directors, and Audit Committee.

V. COURSE PREREQUISITE:

- Auditing I, Sistem Informasi Akuntansi

VI. MANDATORY TEXT BOOK AND OTHER REFERENCES:

1. Mandatory Text Book and Reference:
   b. Konsorsium Organisasi Profesi Audit Internal (2004); Standar Profesi Audit Internal, Yayasan Pendidikan Internal Audit, Jakarta (SPAI)

2. Other References
b. Picket, K.H. Spencer (1997); The Internal Auditing Handbook, John Wiley & Sons Ltd, Baffins Lane, England

VII. LEARNING METHOD:
   - Group Discussion, Q & A, Case Study, and Paper Presentation

VIII. LEARNING MEDIA / TOOLS:
   - Whiteboard, Microphone, Internet, Overhead Projector (OHP), LCD Projector, Computer, Internet

IX. PRESENCE POLICY:
   Attendance in class is a prerequisite that must be met by a student. Students whose attendance are less than 80% will not be allowed to attend Final Exams.

X. LEARNING EVALUATION:
   1. Mid Term Exam 35%
   2. Class Participation, Presentation, and Quiz 25%
   3. Final Exam 40%
XI GRADING SCALE:

- 80 <= grade < 100 = A (*Excellent*)
- 68 <= grade < 80 = B (*Very Good*)
- 56 <= grade < 68 = C (*Good*)
- 45 <= grade < 56 = D (*Poor*)
- 0 <= grade < 45 = E (*Failed*)

XII. COURSE SCHEDULE

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