UNIVERSITAS PENDIDIKAN INDONESIA

RENCANA PEMBELAJARAN SEMESTER (RPS)

IDENTITAS MATA KULIAH

Nama Mata Kuliah	Kode Mata Kuliah	Sks	Workload	Kelompolk Matakuliah	Semester	Matakuliah Pra-Syarat	Tanggal Terbit
AUDIT KONTEMPORER	AK725	3	135	Pengembangan Keahlian Bidang Ilmu (PKBI)	2		2026-04-10 22:30:50

Dibuat Oleh Dosen Pengampu	Diperiksa Oleh TPK Program Studi	Disetujui Oleh Ketua Program Studi
		
Prof. Dr. H. Memen Kustiawan, S.E., M.Si., M.H., Ak., CA., CPA.	Dr. Arim, S.E., M.Si.Ak.	Dr. Aristanti Widyaningsih, S.Pd., M.Si., CPMA., CRMP.

DESKRIPSI MATA KULIAH DAN CPL

Deskripsi Matakuliah	Mata kuliah ini bertujuan membekali mahasiswa dengan pemahaman dan kemampuan analitis lanjutan terkait praktik audit kontemporer dalam lingkungan bisnis yang dinamis dan kompleks. Konten mencakup perkembangan standar audit, audit berbasis risiko, audit berbantuan teknologi dan data analytics, audit keberlanjutan, serta isu etika dan profesionalisme auditor. Proses pembelajaran dilakukan melalui kuliah interaktif, diskusi kritis artikel ilmiah, studi kasus lanjutan, dan presentasi mahasiswa. Evaluasi pembelajaran meliputi partisipasi kelas, tugas analisis kasus dan artikel, presentasi, serta ujian akhir yang menilai kemampuan analitis dan profesional.		
CPL yang dibebankan Pada Matakuliah	1	Menunjukkan sikap dan perilaku ilmiah , edukatif, dan religius, yang berkontribusi dalam peningkatan mutu kehidupan bermasyarakat, berbangsa, dan bernegara berdasarkan budaya, norma, dan etika akademik.	
	2	Menguasai konsep,teori,dan metode akuntansi keuangan ,akuntansi manajemen,auditing, akuntansi publik dan disiplin ilmu lainnya yang terkait,sesuai dengan konsentrasi/bidang peminatan yang dipilih	
	3	Menguasai mengadopsi bidang relevan lainnya meliputi: teori ekonomi mikro,teori ekonomi makro, manajemen strategis, statistik,manajemen keuangan, hukum dan lingkungan bisnis,sosial,agama,dan budaya.	
	4	Mampu mengembangkan dan mempublikasikan pemikiran logis, kritis, sistematis, dan kreatif melalui penelitian ilmiah, penciptaan desain atau karya seni dengan pendekatan interdisiplin atau multidisiplin, yang memperhatikan dan menerapkan nilai humaniora sesuai dengan bidang keahliannya.	
	5	Mampu mengembangkan penerapan pengetahuan & teknologi (konsep,teori,dan metode) akuntansi keuangan, akuntansi manajemen,auditing dan disiplin ilmu lainnya yang terkait,sesuai dengan konsentrasi/bidang peminatan yang dipilih melalui riset inter/multi disiplin dan atau inovasi teruji.	
	6	Mampu menerapkan metodologi riset untuk pengambangan penerapan konsep.teori, dan metode akuntansi keuangan,akuntansi manajemen,auditing, dan disiplin ilmu lainnya yang terkait sesuai dengan konsentrasi/ bidang peminatan yang dipilih untuk menghasilkan karya inovatif dan teruji.	
	7	Mampu mempublikasi hasil riset akuntansi secara nasional dan/atau internasional.	
Capaian Pembelajaran Mata Kuliah (CPMK)	1	Menganalisis perkembangan standar dan praktik audit kontemporer dalam merespons risiko bisnis dan perubahan lingkungan audit.	
	2	Mengevaluasi pendekatan audit berbasis risiko, teknologi, dan data analytics untuk meningkatkan kualitas dan efektivitas audit.	
	3	Mengkritisi isu etika, independensi, dan profesionalisme auditor berdasarkan standar dan riset audit terkini.	
	4	Merumuskan rekomendasi audit yang profesional, etis, dan berbasis bukti melalui analisis kasus dan kajian ilmiah.	
Sub-CPMK	1	CPMK - 1	Students can understand International Auditing Overview
	2	CPMK - 1	Students can understand The Audit Market
	3	CPMK - 1	Students can understand Ethics for Professional Accountants
	4	CPMK - 1	Students can understand An Auditor’s Services
	5	CPMK - 1	Students can understand Client Acceptance

	6	CPMK - 1	Students can understand the Entity, Risk Assessment and Materiality
	7	CPMK - 1	Students can understand Internal Control and Control Risk
	8	CPMK - 1	Students can understand: a. International Auditing Overview b. The Audit Market c. Ethics for Professional Accountants d. Auditor's Services e. Client Acceptance f. the Entity, Risk Assessment and Materiality g. Internal Control and Control Risk
	9	CPMK - 1	Students can understand Control Risk, Audit Planning and Test of Controls
	10	CPMK - 1	Students can understand Analytical Procedures
	11	CPMK - 1	Students can understand Substantive Testing and Evidence
	12	CPMK - 1	Students can understand Completing the Audit
	13	CPMK - 1	Students can understand Audit Reports and Communication
	14	CPMK - 1	Students can understand Overview of a Group Audit
	15	CPMK - 1	Students can understand Corporate Governance
	16	CPMK - 1	Students can understand: a. Control Risk, Audit Planning and Test of Controls b. Analytical Procedures c. Substantive Testing and Evidence d. Completing the Audit e. Audit Reports and Communication f. Overview of a Group Audit g. Corporate Governance
Materi perkuliahan	1	1. Auditing through World History 2. The Auditor, Corporations and Financial Information 3. International Accounting and Auditing Standards 4. An Audit Defined 5. Types of Audits 6. Types of Auditors 7. Setting Audit Objectives Based on Management Assertions 8. The Audit Process Model	
	2	1. Theories on the Demand and Supply of Audit Services 2. Audit Regulation 3. Audit Firms 4. Audit Quality and Audit Fee Determination 5. Legal Liability 6. Some Developments in the Audit Market	
	3	1. What Are Ethics? 2. The IFAC Code of Ethics for Professional Accountants 3. Ethics Guidelines Applicable to All Accountants (Part A) 4. Ethics Applicable to Professional Accountants in Public Practice (Part B)	
	4	1. International Framework for Auditor Services 2. Elements of an Assurance Engagement 3. General Considerations in An Assurance Engagement 4. Audits and Reviews of Historical Financial Information 5. Assurance Engagements Other than Historical Financial Information 6. Related Services	
	5	1. Client Acceptance: the First Step on the Journey to an Opinion 2. Evaluate the Client's Background 3. Ability to Meet Ethical and Specific Competence Requirements 4. Use of Other Professionals in the Audit 5. Communicating With the Predecessor (Existing) Auditor	
	6	1. Planning – Phase II of the Audit Process Model 2. Understanding the Entity and its Environment 3. Based on the Evidence, Assess Risk; Types of Risk 4. Planning Materiality	
	7	1. Internal Control Defined 2. The Importance of Internal Control 3. Components of Internal Control 4. Control Environment 5. Risk Assessment 6. Information Systems, Communication, and Related Business Processes	
	8	UJIAN TENGAH SEMESTER	
	9	1. Understanding, Assessing and Testing Internal Controls 2. Understanding of Internal Controls and Documentation 3. Assessing Control Risk 4. Overall Responses to Assessed Risk 5. Prepare Planning Memorandum and Audit Plan 6. Tests of Controls 7. Evaluate Sufficiency and Appropriateness of Audit Evidence	

	10	1. Introduction 2. The Analytical Review Process 3. Formulating Expectations 4. General Analytical Procedures 5. Analytical Procedures During Different Phases In The Audit Process 6. Analytical Procedures As Substantive Tests 7. Computer Assisted Audit Techniques (CAATs) and Generalized Audit Software (GAS) 8. Analytical Procedures Using Data Mining Techniques
	11	1. The Basis of Evidence 2. Sufficient Appropriate Audit Evidence 3. Substantive Audit Procedures 4. Audit Procedures for Obtaining
	12	1. Quality Control 2. Evaluate Governance Evidence 3. Review for Discovery of Subsequent Events 4. Review Financial Statements and Other Report Material 5. Wrap-Up Procedures 6. Going Concern Issues 7. Matters for Attention of Partners (MAPs) 8. Reports to The Board of Directors
	13	1. Basic Elements of the Auditor’s Report 2. Types of Reports Expressing Audit Opinions 3. Matters that Do Not Affect the Auditor’s Opinion 4. Circumstances That May Result in Other Than an Unqualified Opinion 5. Uncertainties Leading to Qualification of Opinions 6. Communications with those Charged with Governance 7. Long-Form Audit Report 8. XBRL and Continuous Reporting
	14	1. You are the Audit Manager 2. The Audit Planning Memorandum – Strategy Part 3. The Audit Planning Memorandum – Plan Part 4. Audit Program (Audit Plan) 5. Completion Memorandum
	15	1. The Nature of Corporate Governance 2. Causes of Current Corporate Governance Discussions 3. Corporate Governance Structures 4. Corporate Governance Committees and Reports 5. Best Practice from a Global Perspective 6. Corporate Governance and the Role of the Auditor
	16	UJIAN AKHIR SEMESTER
Hasil belajar yang dapat diperagakan/ditunjukkan dengan bukti di akhir perkuliahan *)	Tugas, Kuis, UTS & UAS.	
Strategi Pembelajaran		Case Method
	✓	Team based Project
		Lainnya
Langkah Pembelajaran	Dosen memberikan penjelasan materi disetiap pertemuan, setelah itu memberikan latiha soal untuk dikerjakan oleh mahasiswa/i.	
Referensi	1	Tuanakotta, Theodorus M., (2014), Audit Berbasis ISA (international standards on auditing), Salemba Empat

RENCANA PEMBELAJARAN

Minggu ke	Sub-CPMK	Indikator Capaian sub-CPMK yang dapat ditunjukkan oleh mahasiswa	Materi Perkuliahan	Asesmen		Bentuk dan metode pembelajaran		Durasi (jam)	Nomor Referensi	Waktu Akses
				Bentuk Asemen (test/non-tes)	Bobot Penilaian(%)	Sinkron (tatap muka dan tatap maya)	Asinkron (tugas mandiri dan tugas kelompok)			
1	Students can understand International Auditing Overview	Students can explain International Auditing Overview	1. Auditing through World History 2. The Auditor, Corporations and Financial Information 3. International Accounting and Auditing Standards 4. An Audit Defined 5. Types of Audits 6. Types of Auditors 7. Setting Audit Objectives Based on Management Assertions 8. The Audit Process Model	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Tinjauan Umum Audit Internasional	150	1	03-02-2026 16:00
2	Students can understand The Audit Market	Students can explain The Audit Market	1. Theories on the Demand and Supply of Audit Services 2. Audit Regulation 3. Audit Firms 4. Audit Quality and Audit Fee Determination 5. Legal Liability 6. Some Developments in the Audit Market	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Lingkungan Audit/Pasar Jasa Audit	150 menit	1	10-02-2026 16:00
3	Students can understand Ethics for Professional Accountants	Students can explain Ethics for Professional Accountants	1. What Are Ethics? 2. The IFAC Code of Ethics for Professional Accountants 3. Ethics Guidelines Applicable to All Accountants (Part A) 4. Ethics Applicable to Professional Accountants in Public Practice (Part B)	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Kode Etik Profesi Akuntan Publik	150 menit	1	24-02-2026 10:00

Minggu ke	Sub-CPMK	IndikatorCapaian sub-CPMK yang dapatditunjukkan olehmahasiswa	Materi Perkuliahan	Asesmen		Bentuk dan metode pembelajaran		Durasi (jam)	Nomor Referensi	Waktu Akses
				Bentuk Asemen (test/non-tes)	Bobot Penilaian(%)	Sinkron (tatap muka dan tatap maya)	Asinkron (tugas mandiri dan tugas kelompok)			
4	Students can understand An Auditor’s Services	Students can explain An Auditor’s Services	1. International Framework for Auditor Services 2. Elements of an Assurance Engagement 3. General Considerations in An Assurance Engagement 4. Audits and Reviews of Historical Financial Information 5. Assurance Engagements Other than Historical Financial Information 6. Related Services	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Jasa Auditor	150 menit	1	03-03-2016 10:00
5	Students can understand Client Acceptance	Students can explain Client Acceptance	1. Client Acceptance: the First Step on the Journey to an Opinion 2. Evaluate the Client’s Background 3. Ability to Meet Ethical and Specific Competence Requirements 4. Use of Other Professionals in the Audit 5. Communicating With the Predecessor (Existing) Auditor	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Client Acceptance	150 menit	1	10-03-2026 16:00
6	Students can understand the Entity, Risk Assessment and Materiality	Students can explain the Entity, Risk Assessment and Materiality	1. Planning – Phase II of the Audit Process Model 2. Understanding the Entity and its Environment 3. Based on the Evidence, Assess Risk; Types of Risk 4. Planning Materiality	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Entitas, Penilaian Risiko dan Materialitas	150 menit	1	17-03-2026 16:00
7	Students can understand Internal Control and Control Risk	Students can explain Internal Control and Control Risk	1. Internal Control Defined 2. The Importance of Internal Control 3. Components of Internal Control 4. Control Environment 5. Risk Assessment 6. Information Systems, Communication, and Related Business Processes	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Pengendalian Internal dan Risiko Pengendalian	150 menit	1	31-03-2026 16:00

Minggu ke	Sub-CPMK	IndikatorCapaian sub-CPMK yang dapatditunjukkan olehmahasiswa	Materi Perkuliahan	Asesmen		Bentuk dan metode pembelajaran		Durasi (jam)	Nomor Referensi	Waktu Akses
				Bentuk Asemen (test/non-tes)	Bobot Penilaian(%)	Sinkron (tatap muka dan tatap maya)	Asinkron (tugas mandiri dan tugas kelompok)			
8	UTS				3					07-04-2026 09:30
9	Students can understand Control Risk, Audit Planning and Test of Controls	Students can explain Control Risk, Audit Planning and Test of Controls	1. Understanding, Assessing and Testing Internal Controls 2. Understanding of Internal Controls and Documentation 3. Assessing Control Risk 4. Overall Responses to Assessed Risk 5. Prepare Planning Memorandum and Audit Plan 6. Tests of Controls 7. Evaluate Sufficiency and Appropriateness of Audit Evidence	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Risiko Pengendalian, Perencanaan Audit dan Pengujian Pengendalian	150 menit	1	14-04-2026 16:00
10	Students can understand Analytical Procedures	Students can explain Analytical Procedures	1. Introduction 2. The Analytical Review Process 3. Formulating Expectations 4. General Analytical Procedures 5. Analytical Procedures During Different Phases In The Audit Process 6. Analytical Procedures As Substantive Tests 7. Computer Assisted Audit Techniques (CAATs) and Generalized Audit Software (GAS) 8. Analytical Procedures Using Data Mining Techniques	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Prosedur Analitis	150 menit	1	21-04-2026 16:00
11	Students can understand Substantive Testing and Evidence	Students can explain Substantive Testing and Evidence	1. The Basis of Evidence 2. Sufficient Appropriate Audit Evidence 3. Substantive Audit Procedures 4. Audit Procedures for Obtaining	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Pengujian Substantif dan Bukti	150 menit	1	28-04-2026 16:00

Minggu ke	Sub-CPMK	IndikatorCapaian sub-CPMK yang dapatditunjukkan olehmahasiswa	Materi Perkuliahan	Asesmen		Bentuk dan metode pembelajaran		Durasi (jam)	Nomor Referensi	Waktu Akses
				Bentuk Asemen (test/non-tes)	Bobot Penilaian(%)	Sinkron (tatap muka dan tatap maya)	Asinkron (tugas mandiri dan tugas kelompok)			
12	Students can understand Completing the Audit	Students can explain Completing the Audit	1. Quality Control 2. Evaluate Governance Evidence 3. Review for Discovery of Subsequent Events 4. Review Financial Statements and Other Report Material 5. Wrap-Up Procedures 6. Going Concern Issues 7. Matters for Attention of Partners (MAPs) 8. Reports to The Board of Directors	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Menyelesaikan Audit	150 menit	1	05-05-2026 16:00
13	Students can understand Audit Reports and Communication	Students can explain Audit Reports and Communication	1. Basic Elements of the Auditor’s Report 2. Types of Reports Expressing Audit Opinions 3. Matters that Do Not Affect the Auditor’s Opinion 4. Circumstances That May Result in Other Than an Unqualified Opinion 5. Uncertainties Leading to Qualification of Opinions 6. Communications with those Charged with Governance 7. Long-Form Audit Report 8. XBRL and Continuous Reporting	Uraian	3	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Laporan Audit dan Komunikasi	150 menit	1	12-05-2026 16:00
14	Students can understand Overview of a Group Audit	Students can explain Overview of a Group Audit	1. You are the Audit Manager 2. The Audit Planning Memorandum – Strategy Part 3. The Audit Planning Memorandum – Plan Part 4. Audit Program (Audit Plan) 5. Completion Memorandum	Uraian	4	Bentuk Pembelajaran: Zoom Meeting	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Gambaran Umum Audit Grup	150 menit	1	19-05-2026 16:00

Minggu ke	Sub-CPMK	IndikatorCapaian sub-CPMK yang dapatditunjukkan olehmahasiswa	Materi Perkuliahan	Asesmen		Bentuk dan metode pembelajaran		Durasi (jam)	Nomor Referensi	Waktu Akses
				Bentuk Asemen (test/non-tes)	Bobot Penilaian(%)	Sinkron (tatap muka dan tatap maya)	Asinkron (tugas mandiri dan tugas kelompok)			
15	Students can understand Corporate Governance	Students can explain Corporate Governance	1. The Nature of Corporate Governance 2. Causes of Current Corporate Governance Discussions 3. Corporate Governance Structures 4. Corporate Governance Committees and Reports 5. Best Practice from a Global Perspective 6. Corporate Governance and the Role of the Auditor	Uraian	3	Bentuk Pembelajaran: Magang	Mahasiswa dan mahasiswi belajar secara mandiri mencari bahan perkuliahan berkaitan dengan Tata Kelola Perusahaan	150 menit	1	26-05-2026 16:00
16	UAS				3					02-06-2026 09:30