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
PENGAUDITAN INTERNAL	AK452	3	135	Pengembangan Keahlian Program Studi (PKPS)	7	akuntansi keuagan lanjutan	2026-02-05 08:44:01

Dibuat Oleh Dosen Pengampu	Diperiksa Oleh TPK Program Studi	Disetujui Oleh Ketua Program Studi
Indah Fitriani, S.E., Ak., M.Si.	Dr. Agus Widarsono, S.E., M.Si., Ak., CA.	Dr. Aristanti Widyaningsih, S.Pd., M.Si., CPMA., CRMP.

DESKRIPSI MATA KULIAH DAN CPL

Deskripsi Matakuliah	Pengauditan Internal membekali mahasiswa dengan pengetahuan dan keterampilan sebagai internal auditor profesional yang memberikan assurance dan consulting services untuk meningkatkan governance, risk management, dan internal control. Konten mencakup peran dan tanggung jawab internal audit, International Standards for the Professional Practice of Internal Auditing (IPPF), risk-based internal auditing, audit universe dan audit planning, conducting audit engagements, internal control evaluation (COSO framework), fraud risk assessment, audit reporting dan follow-up, quality assurance and improvement program, serta emerging roles (ESG audit, IT audit, data analytics). Pembelajaran melalui kuliah interaktif, case studies, audit simulation, software practice (ACL, TeamMate), dan comprehensive audit project. Evaluasi: audit assignments (25%), risk assessment project (20%), audit simulation (25%), audit report (20%), final exam (10%).		
Capaian Pembelajaran Mata Kuliah (CPMK)	1	Understand principle the basis and concept of internal audit	
	2	Understand the internal auditor's professional ethics	
	3	Understand various characteristics, conceptual framework, and the internal audit standards	
	4	Understand enterprise risk management and governance, and the role of internal audit	
	5	Unterstand internal control	
	6	Understand internal audit stages	
	7	Internal audit services	
Sub-CPMK	1	CPMK - 1	Understand the Basic Concepts of Internal Auditing
	2	CPMK - 3	Understanding the International Professional Practice Framework : The Authoritative Guide for the Internal Auditing Profession
	3	CPMK - 4	Understand Governance
	4	CPMK - 4	Understand Risk Management
	5	CPMK - 4	Understanding Business Processes and Risks
	6	CPMK - 5	Understand related Internal Control , Risk and Control on Technology Information
	7	CPMK - 4	Understand Risk of Fraud and Illegal Actions
	8	CPMK - 6	Understand how to manage internal audit function
	9	CPMK - 6	Understand audit evidence and working paper
	10	CPMK - 6	Understand data analysis and audit sampling
	11	CPMK - 6	Understand introduction on the engagement process
	12	CPMK - 7	Understand implementation assurance engagement

	13	CPMK - 7	Understand how to Communicating the Results of Engagement Assurance and Conduct Follow-up Procedure
	14	CPMK - 7	Understand Consultation Engagement
Materi perkuliahan	1	Basic Concepts of Internal Auditing	
	2	International Professional Practice Framework: The Authoritative Guide for the Internal Auditing Profession	
	3	Governance	
	4	Risk Management	
	5	Business Processes and Risks	
	6	Internal Control Risk and Control on Technology Information	
	7	Risk of Fraud and Illegal Actions	
	8	Manage Internal Audit Function	
	9	Audit evidence and Papers Work	
	10	Analysis and audit sampling	
	11	Introduction on the Engagement Process	
	12	Assurance engagement	
	13	Communicating Engagement Results Assurance and Conduct Follow up Procedure	
	14	Consultation engagement	
Hasil belajar yang dapat diperagakan/ditunjukkan dengan bukti di akhir perkuliahan *)	Mahasiswa mampu memahami teori, standar etika dan penerapan standar audit internal terkait materi yang dibahas pada mata kuliah ini		
Strategi Pembelajaran	✓	Case Method	
		Team based Project	
		Lainnya	
Langkah Pembelajaran	Pembelajaran menggunakan pendekatan metode ceramah bervariasi (dengan menggunakan white board dan LCD Projector), latihan soal, pemberian tugas, kuis dan pembahasan kasus di yang berasal dari buku tesks maupun dari sumber lainnya		
Referensi	1	Urton L, et al, (2017), Internal Auditing Assurance and Advisory Services, Internalk Audit Foundation.	
	2	The Institute of Internal Auditor, (2024), Global Internal Audit Standards, IIA.	

	3	Lawrence B. Sawyer, Mortimer A. Dittenhofer, James H. Schei, (2005), Sawyer's Internal Auditing: Enhancing and Protecting Organizational Value, 7th Edition, IIA.
	4	COSO, (2023), COSO in The Cyber Age, Deloitte.

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	Understand the Basic Concepts of Internal Auditing	a. Students understand stakeholders' interest from the internal audit. b. Students understand the following internal audit principles: the process c. Students understand the auditing relationship with accounting d. Students are capable of differentiating assurance services provided by internal auditors and external auditors. e. Students know the internal auditor profession through professional institutions. f. Sftudents understand the required competencies to become an internal auditor g. Students know the following prerequisites for the internal auditor profession:	Basic Concepts of Internal Auditing	Partisipatif	0	Tatap Muka	Tugas Mandiri	150 menit	1,2	05-02-2026 09:30
2	Understanding the International Professional Practice Framework : The Authoritative Guide for the Internal Auditing Profession	1. Understand the history behind the guide professional latest for practice internal audit. 2. Knowing the Structure International Professional Practices Framework (IPPF) and category guide, which is authoritative, as given. 3. Understand the connection between the Internal Audit Mission and IPPF elements. 4. Understanding IPPF guidelines that are recommended. 5. Knowing how IPPF is always updated. 6. Understand how the guide is authoritative, which is issued by a professional, and how other influences practice internal audit	International Professional Practice Framework: The Authoritative Guide for the Internal Auditing Profession	Partisipatif	5	Tatap Muka	Tugas Mandiri	150	1,2,3	12-02-2026 09:30
3	Understand Governance	1. Understand the definition of governance and compare various roles and responsibilities in governance. 2. Know various principles of governance throughout the company. 3. Knowing the change in regulations and how governance has developed. 4. Understand the role of the internal audit function in the governance process. 5. Learn about governance codes and regulations from different countries around the world.	Governance	Uraian	0	Tatap Muka	Tugas Mandiri	150	1,2,3	19-02-2026 09:30

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)			
4	Understand Risk Management	1. Students know risk and management risk 2. to explain the differences related to dimensions of the Risk Integrated management Framework based on COSO 3. Student capable of explaining dimensions on ISP 31000:3009 related to Risk Management - Principles and Guidelines 4. Able to explain connection governance and ERM (enterprise risk management) 5. Able to understand the role of the internal audit function in ERM 6. Students can analyze ERM implications on internal audit activities.	Risk Management	Uraian	10	Tatap Muka	Tugas Mandiri	150	1,2,3	26-02-2026 09:30
5	Understand the Basic Concepts of Internal Auditing	1. Students understand how an organization can reach an objective organization 2. Students can identify the main/key business processes in the organization 3. Student understanding of risk models in business, the basis of the organization. 4. Student capable of identifying and assessing the risks main / key to the goals of the organization and how it is relevant to business processes. 5. Able to develop all audit fields for the organization and determine an annual internal audit plan based on the main business risk. 6. Students understand the method of applying assessment techniques for risk in assurance engagement 7. Students can grow awareness of risks that will appear when a company outsources the key processes.	Business Processes and Risks	Partisipatif	5	Tatap Muka	Tugas Mandiri	150	1,2,3,4	05-03-2026 09:30

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)			
6	Understand related Internal Control , Risk and Control on Technology Information	1. Students are capable of explaining the following internal controls and their components. 2. Students understand how Information Technology can influence organizational objectives. 3. Students understand the concepts of IT governance, risk management, and control. 4. Students capable of understanding the different IT majors and the associated risks. 5. Student capable of understanding IT implications for internal audit 6. Students comprehend the implications of IT for internal auditing and understand how an internal audit can guide and maintain ongoing IT project	Internal Control Risk and Control on Technology Information	Lainnya	0	Tatap Muka	Tugas Mandiri	150	1,2,3,4	12-03-2026 09:30
7	Understand the Basic Concepts of Internal Auditing	1. Students understand the prevalence of illegal acts and fraud in the world. 2. Students know various definitions of contract on illegal actions and fraud. 3. Students comprehend the concept of the fraud triangle. 4. Students are familiar with the types of fraud and associated risk factors. 5. Students are capable of explaining governance, management, risk, and control in a fraud context. 6. Student capable of explaining the techniques of fraud prevention, fraud detection, and fraud. 7. Students understand the behavioral aspects of fraud perpetrators. 8. Students are capable of explaining the role of an internal auditor, compliance, and related responsibilities to protect the organization from regulatory violations. 9. Students understand the development of internal audit responsibilities, and engagement of forensic accountants and specialists, fraud investigator	Risk of Fraud and Illegal Actions	Uraian	10	Tatap Maya	Tugas Perorangan	150	1,2,3,4	17-03-2026 09:30
8	UTS				20					02-04-2026 09:30

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)			
9	Understand how to manage internal audit function	1. Students understand the importance of the position of the internal audit function in the organization. 2. Student capable of identifying the superiority of various structural organizations for the internal audit function. 3. Student capable of identifying key roles and responsibilities of the internal audit function. 4. Students understand policies and procedures from internal audit, and how the organization guides internal functions. 5. Students understand implementation risk management and understand the internal audit management risk. 6. Students understand quality assurance in internal audit, its operations, and the significance of the internal audit function. 7. Student capable of understanding the connection between applied technology management and the internal audit function	Manage Internal Audit Function	Pilihan Berganda	5	Tatap Muka	Tugas Perorangan	150	1,2,3	09-04-2026 09:30
10	Understand audit evidence and working paper	1. Students understand the method to gather sufficient and appropriate audit evidence. 2. Students know the manual procedures used by internal auditors to collect evidence. 3. Students know audit software. 4. Students are capable of understanding the importance of preparing an audit working paper.	Manage Internal Audit Function	Pilihan Berganda	5	Tatap Muka	Tugas Mandiri	150	1,2	16-04-2026 09:30
11	Understand data analysis and audit sampling	1. Students can understand audit sampling and concepts associated with risks through sampling. 2. Students understand how to apply sampling based on statistics and non- statistics. 3. Students understand that they must always pay attention to the alternative related to monetarysampling 4. Students understand the use of analytical data for the implementation of internal audit	Analysis and audit sampling	Lainnya	0	Tatap Muka	Tugas MAndiri	150	1,2,3	23-04-2026 09:30

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)			
12	Understand data analysis and audit sampling	1. Students are capable of understanding the different types of internal auditor engagements 2. Students understand the key issues related to planning and implementation of the agreement, , and results report engagement. 3. Students are capable of explaining the difference in how the engagement process works in insurance and consultation.	Risk of Fraud and Illegal Actions	Lainnya	5	Tatap Muka	Tugas Mandiri	150	1,2	16-04-2026 09:30
13	Understand introduction on the engagement process	1. The student can explain the objective of engagement assurance that impacts audit objectives. 2. The students can know the objectives and the scope 3. Able to understand different types of information sources that can assist internal auditors in carrying out assurance engagement. 4. Student capable of documenting a simple process that shows the main/key processes, steps, links, and involvement of the department in the organization. 5. Students can do evaluation risks at the process level. 6. Students can distinguish between what is the main control and what is not. 7. Student capable of explaining how to evaluate adequacy control design at the process level. 8. The student can design a type of approach testing based on process design and objective engagement. 9. The student is capable of developing work programs as a reference for an engagement process. 10. Student capable of explaining the consideration resources that must be evaluated when determining staffing and scheduling engagement. 11. The student can implement and document type testing to get proof. 12. Student capable of evaluating the procedure insurance to get conclusions based on the results of testing. 13. The student is skilled in observation and formulating recommendations.	Introduction on the Engagement Process	Partisipatif	5	Tatap MUka	Tugas Mnadiri	150	1,3,4	16-04-2026 09:30

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)			
14	Understand implementation assurance engagement	1. Students can explain the objective of assurance engagement that impacts audit objectives. 2. The students are knowledgeable about the objectives and scope of engagement assurance. 3. Students can understand different types of information sources that can assist internal auditors in carrying out assurance engagements. 4. Students are capable of documenting a simple process that outlines the key steps, links, and involvement of different departments within the organization. 5. Students can do evaluation risks at the process level. 6. Students can distinguish between what is the main control and what is not. 7. Student capable of explaining how to evaluate adequacy control design at the process level. 8. The student can design a type of approach testing based on process design and objective engagement. 9. The student is capable of developing work programs as a reference for an engagement process. 10. Student capable of explaining the consideration resources that must be evaluated when determining staffing and scheduling engagement.	Assurance engagement	Partisipatif	5	Tatap MUka	Tugas Perorangan	150	1,2,3,4	16-04-2026 09:30

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)			
15	Understand Consultation Engagement	1. The student can explain the difference between assurance and consultation engagement 2. Students understand that engagement can take the form of simultaneous renovation between assurance and consultation. 3. Able to understand various consultation services that internal auditors can provide. 4. Student understands selected internal audit functions that require consultation engagement 5. Students understand the related processes, providing advice/ assistance in the consultation engagement 6. Students can explain how companies that have a function consultation on their internal audit benefit from it. 7. Students understand the importance of hope clients in activities consultation. 8. Student understands standard-related consultation engagement 9. Students understand the importance of the internal audit function for consultation activities.	Consultation engagement	Pilihan Berganda	5	Tatap Muka	Tugas Perorangan	150	1,2,3,4	23-04-2026 09:30
16	UAS				20					30-04-2026 09:30

WAKTU BELAJAR MAHASISWA (WORKLOAD)

Data Workload Belum Ada

KRITERIA PENILAIAN CPMK

Data Keriteria Penilaian CPML Belum Ada

RANCANGAN TUGAS KOLABORATIF

Data Rincian Tugas Kolaboratif Belum Ada