

Course Overview

Auditing has been known for a long time, and a lot of evidence shows that in ancient times people had known and conducted auditing. In the implementation, auditors conduct an audit to improve the reliability of financial information. Reliable financial information is essential in the business environment. Investors make a decision to buy or sell shares, the bank decides to approve the loan, and the government collects taxes from the company's profits. These three parties rely on the reliability of the information provided by the company. Therefore, such activities mentioned above require independent auditors who have a high level of professionalism and integrity. The auditor further notifies that a company's financial information has been presented reasonably and reflects conditions and performance as actual truth.

For this reason, the Auditing I course is designed to give you basic auditing materials. They include material on the basic concepts of auditing, with a focus on discussing the accounting profession, standards, ethics, independent auditor's reports, and audit practices, as well as internal control and evaluation. Likewise, this course is expected to be able to deepen students' understanding of audit planning and analytical procedures, audit evidence, and work sheets, as well as materiality and audit risk. Comprehensively, this course is an explanation of auditing concepts along with auditing processes and procedures that can later be grasped by students for auditing practice.

To make it easier for you to achieve all these abilities, the Auditing I course materials are presented in 9 (nine) modules and described in several learning activities as follows.

Module 01	Basic Concepts of Auditing	Learning Activity 1	The Concept of Public Accounting Profession
		Learning Activity 2	Public Accounting Report
		Learning Activity 3	Standard Audit Opinion
Module 02	Accounting Profession	Learning Activity 1	The Development of the Accounting Profession
		Learning Activity 2	Types of Auditors
		Learning Activity 3	Public Accounting Firm Structure
Module 03	Auditing Standards	Learning Activity 1	Audit Standards
		Learning Activity 2	Internal Audit
		Learning Activity 3	Fraud Audit

Module 04	Professional Ethics	Learning Activity 1	Ethics and Morality
		Learning Activity 2	Accounting Profession and Code of Ethics
Module 05	Independent Auditor's Report	Learning Activity 1	Types of Opinions
		Learning Activity 2	Auditor's Standard Report
Module 06	Audit Evidence and Work sheets	Learning Activity 1	Preliminary Audit
		Learning Activity 2	Special Audit
		Learning Activity 3	Audit Work Steps
Module 07	Audit Planning and Analytical Procedures	Learning Activity 1	Audit Planning
		Learning Activity 2	Audit Analytical Procedures
Module 08	Materiality Concept and Audit Risk	Learning Activity 1	Materiality Concept
		Learning Activity 2	Assessing Audit Risk
Module 09	Internal Control Structure and the Evaluation	Learning Activity 1	Structure of Internal Control
		Learning Activity 2	Internal Control Components

It is expected that you study the material of this course carefully according to the usage instructions in each module. You will also need to earnestly do all the exercises and formative tests as feedback to find out the scope of your understanding of the material in the module. Only with painstaking efforts will you succeed in achieving the expected competencies in this course.

Happy Learning and Always Succeed!

Competency Map
Auditing 1/IEEKSI4308/3 Credit Units

