Translating International Standard Audit Adaptation using Diagnostic Control System on Higher Education

Stanislaus Adnanto Mastan
Accounting Department
Universitas Ciputra
Surabaya, Indonesia
Stanis.mastan@ciputra.ac.id

Abstract— Higher Education play a critical role in producing graduates who are competent and required to be able to adapt with changes in policy and structural. One of the impact is occurred in the Accounting areas where global competition leads to changes in the standard financial audit into the International Standard on Auditing. The purpose of this paper is twofold: first, the study simply seeks the further understanding of adaptation process that conducted by auditing course coordinator in Accounting department. Second, it identifies factors influencing successful new standards adoption. Uniquely, both of these purposes were investigated through diagnostic control system perspective. Using the qualitative approach and case study as strategy, this study found that lecturers follow the formal information system which is used to measure the output of adoption process periodically and they have the ability to correct deviations from standards but they have not done any comparison between periods.

Keywords : Diagnostic Control System, Higher Education, Auditing Standards