Interpret the Change of Standard in Auditing Course Learning Process Using Interactive Control System

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Abstract
This study aims to describe the adaptation process of audit standards in the learning process at higher education using the interactive control system’s perspective. This study used descriptive qualitative approach with the case study strategy at one universities in accounting department as research subjects. This study shows that the curriculum team and Head of Department using the interactive control system to give a change signal and trigger a limited conflict between the lecturer in the form of dialogue and debate. This conflict is continuously conducted and monitored until produce a new learning which is composed from various feedback. The results of this learning will be used as a strategy for adaptation to change. This study found that through the interactive control system that is used by decision-maker in the educational process environment, higher education managed to adapt more flexible to the changes in auditing standards.

Key words
Interactive Control System, human resources, learning process, International Standard on Auditing, higher education

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1. Introduction and literature review

The acceleration of Indonesia’s economic growth is influenced by commercial flows in the global economy (Winerungan, 2015). Every company, especially companies with middle to upper scale is required to not only have a competitive advantage but also a comparative advantage and even strategic advantage in order to survive in the competition between countries. Corporate’s excellence and advantage can be explained representatively through financial statements, which are validated through the audit process.

The audit process aims to produce audit reports, including audit opinions. Audit reports, especially audit opinion, have an important role for the future of the company, as stakeholders in the company's business ecosystem use audit opinions as one of the main foundations in decision making (Chen et al., 2016). Stakeholders especially investors are very concerned about the results of the audit report as the value of each company in determining the decision and the investment period.

The corporate audit process in Indonesia requires a comprehensive, well-tested and accepted standard of public guidance, namely the Professional Standards of Certified Public Accountants (PSCPA). Any auditor who performs the audit process of the company's financial statements should refer to PSCPA, but with the changing climate of the economy make the audit standards in Indonesia also changed according to the needs of the stakeholders. The process of changing the use of auditing standards previously from PSCPA into International Standard on Auditing (ISA) issued by the International Federation of Accountants (IFAC) is done gradually and adapted to the level of corporate interests (Tuanakotta, 2013).

Every Certified Public Accountant (CPA), who has the competence to audit the company's financial statements, generated from a formal education process at the higher education level. Facilitators of learning process in universities, especially in Accounting department are required to be responsive in adapting the most up-to-date teaching materials. Each coordinator of the auditing course and/or head of study program must adapt by changing the audit standard in the learning process from PSCPA to ISA in order to prepare qualified graduates and be able to win a competition, which is significantly increasing (DIKTI, 2016).

The support of the higher education (HE) institutions which represented by the decision makers strongly influences the success or failure of the implementation of the standard audit adoption process.