

Keeping Pace with Auditing Standards: A Dilemma or Drive for Auditing Course Lecturers

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Abstract *The Indonesian Public Accountant Professional Standards (SPAP), which are aligned with the International Standards on Auditing (ISA) have been effectively implemented for over a decade. Nevertheless, the ISA-based SPAP continue to undergo updates to reflect the evolving dynamic of contemporary industry and business environment. This study aims to explore the fundamental curriculum developments in auditing course content in response to the revision in it. It also addresses the dilemmas and initiatives undertaken by auditing lecturers in adapting their teaching approach in response these changes. Employing qualitative intepretive approach with responses from 25 auditing lecturers in Malang and Surabaya, the finding reveal that beyond its implication for the accounting profession, this condition also necessitates that auditing course lectureres adjust accordingly, particularly with regards to curriculum development and the continuous improvement of their professional competencies. Auditing course content needs to be aligned through a restructuring of its material. Furthermore, lecturers emphasize the deepening of ethics and professional skeptisism, considering that ISA-principle based. There is also an expectation for improved global language proficiency, as audit working papers and documentation frequently involve foreign terms. Overall, the implementation of SPAP based on ISA can enhance the quality and relevance of accounting and education in Indonesia to align with global standards.*

Keyword: *International Standards on Auditing; Auditing lecturer; global, institutional*

Introduction

Following the enactment of the International Standards on Auditing (ISA) by Indonesian Financial Development Centre (P2PK) of the Ministry of Finance of the Republic of Indonesia, effective as of 1 January 2013, there has been a shift in the general mindset of accountants, including accounting educators at universities. According to

(Sari et al., 2020), there are five differences between the old version of SPAP and the new ISA-based SPAP, namely: 1) emphasizes on risk-based audit, 2) the transition from a rule-based approach to a principle-based approach, 3) a shift away from the mathematical model, 4) considers more on professional judgement, and 5) involves the role of Those Charged With Governance (TCWG). This change, aside from requiring public accountants to exercise critical thinking in the performance of their professional duties, also necessitates that auditing course lecturers adapt their competencies to the new auditing standards, so as to prepare future audit professionals with the skills needed to meet current industry and business demand (Carvalho & Almeida, 2022; Ghani & Muhammad, 2019; Lim et al., 2016).

As we know that ISA-based SPAP continues to be updated by standards board, and it is essential for lecturers to stay informed of these developments to effectively prepare future audit professionals as described above (Carvalho & Almeida, 2022). However, the main issue lies in the fact that not all lecturers have convenient access to training and updates on international standards, particularly those who are not actively engaged in audit practice. Moreover, bridging the gap between theory and practice will be difficult without substantial practical experience in auditing (Jansen, 2018; Kalogirou et al., 2021).

The International Standards on Auditing also promote the use of technology-based audit tools, thereby necessitating the availability of audit laboratories or software to stimulate audit practices. This presents a challenge for audit lecturers today. Therefore, the Indonesian Institute of Certified Public Accountants (IAPI) and P2PK have initiated various programs in collaboration with universities to align the needs of the profession in industry and business with universities graduates. Ms Erawati, head of P2PK, stated at the IFIAR Plenary Meeting held from April 16-18, 2024 in Osaka Japan, that improving audit quality requires collaboration among standard setters, regulators, academics, practitioners, professional bodies and industry (B. Marpaung, 2024)

The discussion above indicates that, to date, the attention of regulators, practitioners and industry stakeholders, including investors, has primarily been directed towards universities as producers of accounting graduates, and more specifically towards audit lecturers, who play a key role in delivering auditing course content. This study seeks to explore how lecturers respond to changes in auditing standards, identify the fundamental curriculum adjustments required, and examine the dilemmas and efforts involved in adapting teaching approaches accordingly. Previous research has largely focused on students' perceptions of auditing courses (Arianpoor & Khayoon, 2022; Baldauf et al., 2020; Barac et al., 2016; Bianchi et al., 2019; Ebaid, 2022) and the views of regulators and practitioners on how audit content is delivered in higher education (Duff et al., 2020; Mockler, 2022; Smieliauskas et al., 2020; West & Buckby, 2020).

Literature Review

Auditing Standards and Its Amendment

The Indonesian Public Accountant Professional Standards (SPAP), which are aligned with the International Standards on Auditing (ISA) have been effectively implemented for over a decade. Nevertheless, the ISA-based SPAP continue to undergo updates to reflect the evolving dynamic of contemporary industry and business environment.

The Indonesian Institute of Certified Public Accountants (IAPI) periodically revises and updates its standards and issues exposure drafts for public consultation (public hearing and request for comments). These drafts are shared with professional members for 1–2-month comment period.

IAPI through the Public Accountant Professional Standards Board (DSPAP), has completed the preparation and approved the issuance of the Exposure Draft (ED) of the standards as of May 2025. Several drafts were released for feedback, including:

Table 1. The Issuance of Exposure Drafts

No	Exposure Draft Standard	Remarks	PIC
1	ED of Audit Standard (SA) 600 about Special Considerations-Audit of Group Financial Statements (Including the Work of Component Auditors), referencing ISA 600 (Revised)	This ED adapted from the standards issued by the International Auditing and Assurance Standards Board (IAASB) – International Federation of Accountants (IFAC)	DSPAP I
2	ED of Related Services Standards 4400(Revised)- Agreed Upon Procedures Engagements, referencing ISRS 4400 (Revised)	This ED adapted from the standards issued by the International Auditing and Assurance Standards Board (IAASB) – International Federation of Accountants (IFAC)	DSPAP I
3	ED Sharia Services Standards (SJS)	This ED SJS adapts the Auditing Standards for Islamic Financial Institutions (ASIFI) No 6 “External Shari’ah Audit (Independent Assurance Engagement on an Islamic Financial Institution’s Compliance with Shari’ah Principles and Rules” issued by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), and has been adjusted to align with local standards in Indonesia	DSPAP II
4	End et cetera		

Source: Compiled by the writers from IAPI official email and IAPI website <https://iapi.or.id/>

Based on the tabel above, it shows that in its standard updated process, IAPI consistently engages relevant stakeholders such as public accounting professionals, as mentioned above, who will be directly impacted by the forthcoming standards.

Auditing Course, Teaching Method and Institutional Perspective

Auditing is one of the core courses in the accounting curriculum department. It is intended to enhance students’ advanced understanding of accounting by providing essential knowledge and skills related to the audit of financial statements, the end product of the accounting process and the evaluation of internal control systems within an entity (Kanter & Pitman, 1987). As mentioned by (Van Peursem & Monk, 2011), unlike pure sciences, auditing is a practical subject whose principles and relevance are derived from professional audit practice.

Accordingly, the instructional approach for auditing courses is generally implemented in laboratory setting through hands-on practice involving spesific case studies (Emblen-Perry, 2022; Parlier & Lee, 2023). supported by technological facilities, or through field-based experimental learning employing a mentoring approach, as demonstrated in the studies of (Butler et al., 2019; Chiang et al., 2021; Dombrowski et al., 2013; Reinstein et al., 2018; Stephenson, 2017) further assert that the teaching of accounting and auditing is more effectively delivered through active competency-based and student-centered pegagogies, as these methods have a direct impact on the students’ knowledge acquisition, skill development, comprehension and engagement with accounting and auditing subjects. This learning process for auditing course is implemented not only during fase-to-face session in classroom or laboratory, but also through online learning activities (Mihret et al., 2017).

(Lawrence et al., 2009) mentioned that purposive action of individual and organizations, in this context is the auditing lecturers and their universities aim at creating, maintaining and disrupting institution. This is relevan to

how auditing lecturers actively engage in curriculum changes because of the updated auditing standards. Moreover, there are pressures on how academic institutions adapt to professional standards (DiMaggio & Powell, 1983) and gain legitimacy (Scott, 2008).

Stakeholders' Perspectives on Accounting Graduates

More than a decade since the new auditing standards implement effectively in Indonesia in 2012, the regulators and accounting profession, including practitioners and professional bodies have increasingly emphasized the importance of aligning university auditing education with the industry expectations and the latest standards. As auditing standards continue to change, such as updates from the international organization or local regulators, there is growing concern that graduates should be adequately prepared to operate in a dynamic regulatory environment. The practitioners and industries are looking for accounting graduates who are not only technically competent but also able to apply critical thinking as well as professional judgement in line with today's auditing practices (Ghani & Muhammad, 2019; Lim et al., 2016).

All the stakeholders expect universities to embed updated standards into their curricula to ensure consistency and quality of the future accountants or auditors (Smieliauskas et al., 2020; West & Buckby, 2020). At the same time, professional bodies such as IFAC, IAASB and other national accountancy organizations such as IAPI and IAI are actively collaborating with academic institutions to provide resources, guidance and framework that support the integration of these standards into classroom instruction. This collaboration is particularly crucial as the profession faces increasing complexity, technological disruption and heightened public expectations. Finally, universities play a vital role in ensuring students are not only aware of the latest auditing developments but are also equipped to respond ethically and effectively in real-world contexts (Kahyaoglu & Coskun, 2022; Taplin et al., 2018).

Methodology

In accordance with the research objectives and the observed phenomenon, a qualitative interpretive approach was employed (Xu & Zammit, 2020), to obtain data from a total of 25 lecturers who teach auditing courses in Malang and Surabaya. Data was collected during December 2024 to February 2025. Snowball sampling strategy was implemented and engage appropriate participants who expressed willingness to take part in the study (Fu, 2011). This method particularly fitting due to the established networks and professional associations among auditing lecturers at various universities. In accordance with the agreement made during data collection, the name of universities where the auditing lecturers are employed have been coded or anonymized to maintain confidentiality as mentioned in table 3 below.

To fulfill the identified information needs, a set of interview questions was developed. At the beginning of data collection process, a semi-structured face to face interview was conducted. However, the questions were adapted into semi-structured interview delivered via online platforms to enhance accessibility and ease of response for lectures. Then, all the recorded data interviews transcribed and analyzed.

Data Analysis

Challenges from the Perspective of Auditing's Lecturers

As auditing standards continue to change, auditing lecturers face a range of significant "issue" in delivering effective education amid the era of auditing standards' changes, as well as a new generation of learners with distinct characteristics and expectation.

Table 2. Lecturer's perspectives on facing challenges

Theme	Illustrative Sections of Data	
Understanding updated standards and translating them into engaging	a.	"Need ability to translate complex regulatory language because of the new standards. (L3-UAU)
	b.	"The demand is not only to have a deep understanding of technical contents but also comprehending its regulation. (L8-UPU)
	c.	"It requires continuous professional developments for us. ((L1-UAU)

Theme	Illustrative Sections of Data
classroom instructions	d. "Aware or not, it places additional pressure on lecturers who should balance teaching and other tasks such as publication and so on. (L23-SIU) e. "We need to keep up the updates of auditing standards. (L16-UWU)
Today's new generation of students	a. "The students' characteristics are quite difference from previous ones, in term of accessing information and technology. (L7-UEU) b. "The lecturers must aware the use of digital tools to attract student's attention in class. (L10-UYU) c. "We should "create" technology-driven learning environments. (L17-ULU) d. "The students often expect a multimedia content. (L22-UKU) e. "Need to update audit software. (L24-SMU)

The data above show that the main challenge is to keep up the frequent updates and complexity of auditing standards, which demand not only an understanding of the technical content but also to transfer complex regulatory language in classroom instructions. Thus, the lecturers should join continuous professional developments.

Moreover, the new generation of students often prefer having interactive and digital learning environments. They tend to expect real-time feedback, hands-on experiences and software simulations in their classes. They accustomed to instant information. Consequently, the lecturers should link the gap between practice and theory, as well as ensure the students understand how the concept apply into a real-world audit practice. Thus, the lecturer's challenge is not only being subject matter experts, but also adaptive educators and capable mentors in this technological era.

The Efforts of Auditing Lecturers to Adapt Their Teaching

Data shows that auditing lecturers play a crucial links between theoretical knowledge and the dynamic expectation of the professional accounting landscape, particularly in response to the changes in auditing standards. There are several efforts prepared, in order to adapt their teaching, whether course content and other instructional tools.

"...of course we have to update the course content continuously due to the updated standards. (L4-UUU)

"Besides the course outline, there's also teaching method that should be aligned with the real auditing practices. (L12-STU)

Additionally, (L6-UEU) explained that incorporating the latest developments issued by standard-setting bodies such as IAPI and IAI also the theme that essential to be delivered to the students. Thus, (L20-UGU), (L24-SMU) and (L18-UHU) consider that the lecturers also engage in professional development, participate in academic and industry conference, and collaborate with practitioners to ensure their understanding remain current and relevant.

Furthermore, according to (L16-UWU), (L13-STU), (L22-UKU) and (L25-UEU), based on their perspectives, these changes are not merely technical adjustments but reflect broader shifts in accountability, risk management, technology use for example data analytics and artificial intelligence in audit, and stakeholder expectations.

Therefore, they see it as their responsibility to prepare students not only with technical competence but also with the ethical reasoning and critical thinking skills necessary to adapt and respond to the profession's ongoing transformation.

The Instructional Approach for Auditing Courses and Lecturer's Perspectives

Auditing lecturers adopt diverse teaching method in delivering the course. As explained above, beyond providing theoretical explanations on audit mechanism as practice in the professional field, lecturers also enhance the learning process by incorporating laboratory activities involving case-based simulations or by providing students with real-world experiences through internship or on-job training program at audit firms.

Table 3. The percentage of laboratory-based learning and internship placement in the auditing course

Universities	Participants	Lab	Intern
Surabaya	Lecturer 1 UA University (L1-UAU)	20%	80%

Universities	Participants	Lab	Intern
Public (Government) University	Lecturer 2 UA University (L2-UAU)	35%	65%
	Lecturer 3 UA University (L3-UAU)	25%	75%
	Lecturer 4 UU University (L4-UUU)	30%	70%
	Lecturer 5 UU University (L5-UUU)	50%	50%
	Lecturer 6 UE University (L6-UEU)	80%	20%
	Lecturer 7 UE University (L7-UEU)	85%	15%
Private University	Lecturer 8 UP University (L8-UPU)	50%	50%
	Lecturer 9 UP University (L9-UPU)	35%	65%
	Lecturer 10 UY University (L10-UYU)	40%	60%
	Lecturer 11 UY University (L11-UYU)	40%	60%
	Lecturer 12 ST University (L12-STU)	30%	70%
	Lecturer 13 ST University (L13-STU)	40%	60%
Malang			
Public (Government) University	Lecturer 14 UW University (L14-UWU)	15%	85%
	Lecturer 15 UW University (L15-UWU)	20%	80%
	Lecturer 16 UW University (L16-UWU)	20%	80%
	Lecturer 17 UL University (L17-ULU)	50%	50%
Private University	Lecturer 18 UH University (L18-UHU)	25%	75%
	Lecturer 19 UG University (L19-UGU)	50%	50%
	Lecturer 20 UG University (L20-UGU)	40%	60%
	Lecturer 21 UK University (L21-UKU)	20%	80%
	Lecturer 22 UK University (L22-UKU)	35%	65%
	Lecturer 23 SI University (L23-SIU)	25%	75%
	Lecturer 24 SM University (L24-SMU)	25%	75%
	Lecturer 25 SM University (L25-UEU)	75%	25%

The percentage described in the table above represent the time allocation given by auditing lecturers to students in the Auditing II course, which is taken after completing the mandatory Auditing I course that focus more on understanding auditing concepts and theories. Auditing II may be offered under different course titles or names, such as Auditing Practice course, Advanced Auditing course or other names.

Based on the above table's illustration, it can be concluded that the allocation of activity proportion within auditing courses is significantly influenced by the lecturer's professional background. Lecturers who possess dual roles as academic and practitioners, tend to favor internship activities over laboratory-based sessions. These practitioners are often able to facilitate students' involvement directly in their own audit firms or through their professional networks. In contrast, lecturers with purely academic background typically prefer conducting audit practice through laboratory activities.

Similar answers according to L1-UAU, L3-UAU and other practitioners' lecturers, they mentioned about the approach used in auditing practice course by involving students in their "projects". The students will spend most of their time to conduct audit practice in the professional field. The lecturers just need about 20%-25% remaining time's allocation to overview the auditing concept and procedures employed to the students before "assign" them into the projects.

"Before the audit team is dispatched to the client, a briefing is conducted for all members, including participating students. Audit preparation takes up not more than 20% of the total schedule time. Task assignments are made according to each members' capacity. However, the student's work contributions remain under the supervision of the main audit team. (L14-UWU)

"Generally, the time required for audit preparation account for a maximum of 20% of the total planned timeframe. This preparation includes a review of key points that need to be highlighted during fieldwork as well as reinforcement of the relevant audit concepts and procedure to be implemented. (L21-UKU)

Toward Ethical Depth and Global Professional Excellence

The accounting (auditing) profession always adheres to the professional code of ethics in delivering its service. The new auditing standards emphasize more on critical thinking and skepticism. Thus, in this context, the lecturers highlight their teaching to the importance of deeply understanding ethical principles, such as integrity, objectivity, confidentiality and professional behaviour.

Similar explanations mentioned by L18-UHU and (L21-UKU), that in a real practitioners' world, sometimes they have to face an ethical dilemma's case. In this case, we should aware our position in order to provide professional excellence and decide a properly decision. Otherwise, there would be a negative significant impact, both in our own integrity or our audit firm's.

Besides, the issue of ethic's implementation, global communication skill is also required, since the future auditors will operate in a globally connected environment.

“Auditing lecturers also strive to enhance student’s global professional excellence. (L9-UPU)

“The lecturers may integrate the international auditing standards and cross-border case studies into curriculum. (L5-UUU)

Considering the data above, it can be concluded that the lecturers complement classroom learning with assignments to develop global communication skills and professional skepticism. They may have collaboration with professional bodies in the inclusion of guest lecturers from global practitioners. Thus they will produce the graduates who are not only technically proficient but also ethically grounded and globally competent.

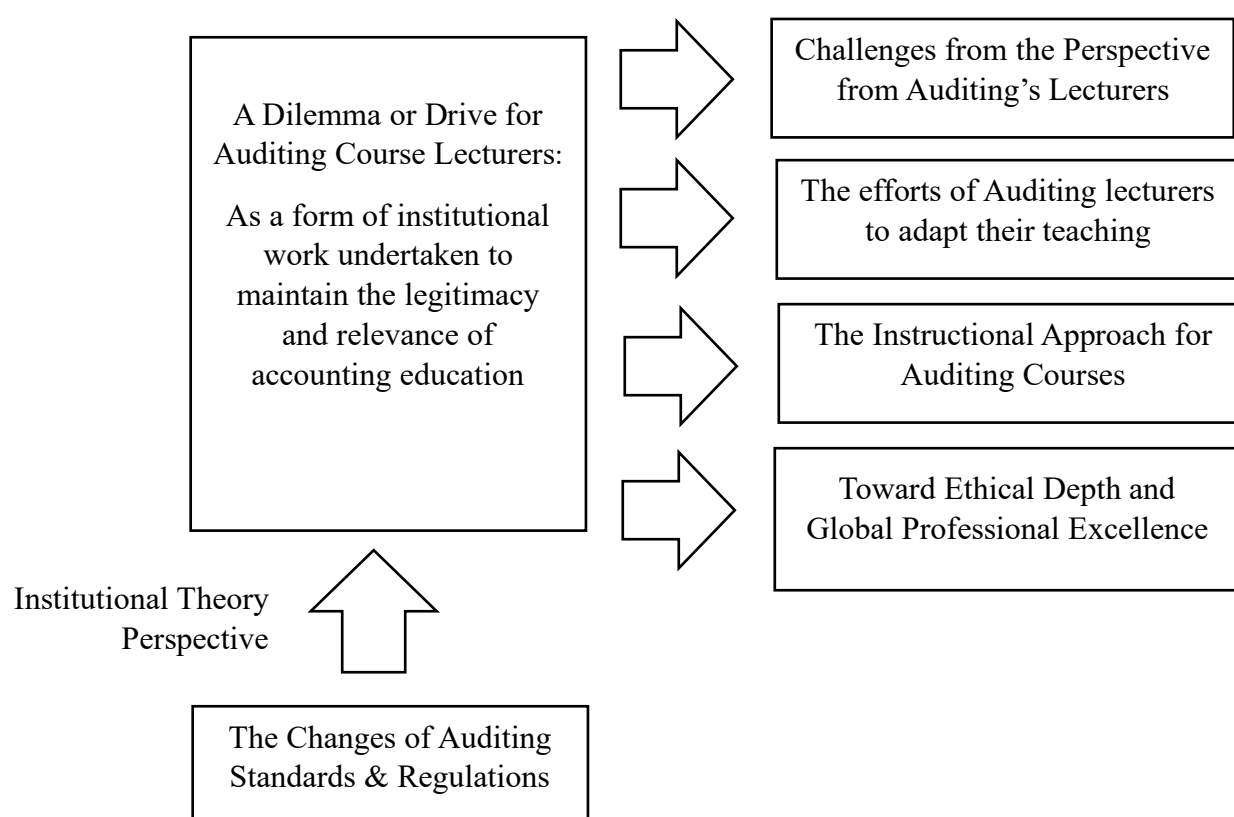


Figure 1 Figure 1 Conceptual Framework of the Study

Finding and Discussion

The regulatory changes occurred in Indonesia, including Indonesian Auditing Standards (SPAP) give a significant effort to the Audit lecturers, who play a crucial role in delivering auditing course. Lecturers respond to the changes by identifying the fundamental curriculum adjustments required and adapting teaching approaches accordingly (Duff et al., 2020; West & Buckby, 2020). The adjustment or adaption prepared by the lecturer face challenges. The main challenge is to keep up the frequent updates and complexity of auditing standards, which demand not only an understanding of the technical content but also to transfer complex regulatory language in classroom

instructions (Mockler, 2022; Smieliauskas et al., 2020). Thus, the lecturers' effort in them of this issue is to join continuous professional developments (Kaspina, 2015).

The efforts prepared by the auditing lecturers lies in how academic institutions and those who working within them, respond to external pressures and expectations in order to maintain legitimacy and relevance. According to institutional theory, the universities often conform to professional standards and regulatory frameworks to gain credibility and stability (DiMaggio & Powell, 1983; Scott, 2008). In the context of auditing teaching and learning activities, this means that the lecturers should align their teaching methods, curriculum design and course material with the auditing standards changes, technological changes and regulators and industries' expectations (Eltweri et al., 2022; Smieliauskas et al., 2020). In addition, the elcturers' efforts also include personal continuously updating course content through CPD program which is usually provided by professional bodies such as IAPI, IAI and regulators such as OJK and P2PK. The CPD program which is followed by the lecturers may increase the quality of the teaching process by updating the material of auditing as well as selecting a relevant and proper instructional method.

Auditing is a practical subject whose principles and relevance are derived from professional audit practice, unlike pure sciences (Van Peursem & Monk, 2011). Thus, the instructional method for this course will be spent the learning and teaching activity by implementing laboratory program (Parlier & Lee, 2023) or experimental learning like internship program (Butler et al., 2019; Chiang et al., 2021). The finding shows that the selection of the allocation time to have laboratory activities or to enroll the internship program depends on the lecturers' professional background, whether the lecturers have both roles as practitioners and academicians or only as an academic. The lecturers who is purely academic background, prefer conducting audit practice through laboratory activities. Conversely, the pratitioners like to provide students' involvement in their projects.

In order to adapt properly in the lecturers' project, the students should understand the concept of ethical depth and global professional excellence. It means that the lecturers will have the strategic pedagogical orientation in preparing them to meet the demand of the auditing profession as the future auditors (Hoque et al., 2025; Sarapaivanich et al., 2019). Within this framework, lecturers deliberately integrate ethical reasoning, professional skepticism, and moral sensitivity into the learning process there. The lecturers also push them to practice and improve language profeciency as well as digital literacy to cultivate graduates who are professionally adaptable qualities in auditing industry.

Conclusion

As reflected in the finding above, the study reveals the updated auditing standards necessitates the auditing course lectureres adjust accordingly, particularly with regards to curriculum development and the continuous improvement of their professional competencies, including English proficiency, as audit working papers and documentation frequently involve foreign terms. Besides, the lecturer of auditing course re-evaluates the teaching or instructional method to ensure their relevance in accordance with changes in standards and prevail best practice in accounting industry. In addition, lecturers emphasize the deepening of ethics and professional skepticism, considering that ISA-principle based. Overall, the implementation of SPAP based on ISA can enhance the quality and relevance of accounting and education in Indonesia to align with global standards.

This study contributes not only to auditing course lecturers, who are expected to continously adapt their material and lesson plans in line with ongoing changes, but also professional association which are encouraged to suatain active collaboration with universities to ensure that the shared objective of developing competent professional in the field of auditing and accounting. Moreover, other stakeholders, these changes emphasize the growing importance of lifelong learning in order to effectively respond to future demands.

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