This research is the research of class action 2 (two) cycle 4 (four) phases in learning and lecturing process of Auditing II subject. A new approach of Auditing II subject is intended by SCL approach, competence, and Soft Skill (Problem Solving & Analyzing and Communication) with learning method Problem Based Learning and Inquiry (PBL/I) and Collaborative Learning (CL) and it provides concepts of lecturing material and auditing techniques with soft skill. The students discuss and collaborate with another student to form Focus Group and Home Group and presentation. Each student carries out material tasks that must be studied and carries out certain topic of cases in Auditing II subject with different subtopic. The students must communicate the results of their study to another student when they are discussing in a group because subtopic or data of problem solving created by a student to the others are completed each other. The students must discuss and collaborate in order that they can improve their soft skill in communicating and solving problems in the concepts of Auditing II and the cases of Auditing II so that the students understand Auditing concepts and Auditing techniques and have soft skill that can be applied in practice.

The result of this research shows that the improvement of Soft Skill of the students. By 133 observed students, the rate of students who can solve problems is 93.23% and the rate of student who can communicate fairly is 74.43%. The average of A/B mark is about 60.15%. 60.15% obtains value A/B. The method is the most favorite method for the students in making easy of learning method and in understanding the material of Auditing II. The method can make the students use their Soft Skill and feel more comfortable in learning. It is according to the rate 72.19% of the amount of observed students stating that they prefer this learning method than another method. The amount of students whose mark is above B and who are in a class using the method is greater than those who are in another class (as Control Group) using conventional method. The students can improve soft skill and the result of their learning of Auditing II subject with this approach.