

**RENCANA PROGRAM DAN
KEGIATAN PEMBELAJARAN SEMESTER
(RPKPS)**



Pengauditan Sektor Publik

3 SKS / AKU6386

Universitas Gadjah Mada

2022



Program Studi Magister Akuntansi
Departemen Akuntansi Fakultas Ekonomika dan Bisnis
Universitas Gadjah Mada

RENCANA PROGRAM DAN KEGIATAN PEMBELAJARAN SEMESTER (RPKPS)

Kode Mata Kuliah	Nama Mata Kuliah	Bobot (sks)	Semester	Status Mata Kuliah	Mata Kuliah Prasyarat			
AKU6386	Pengauditan Sektor Publik	3	-	Pilihan	-			
Competency Goals and Learning Objectives	Competency Goals	Learning Objectives		High	Med	Low	Performance Measurement	
		1	Students demonstrate the ability to communicate effectively	1.1	Demonstrate the ability to write highly organized reports			
			1.2	Demonstrate the ability to follow standard writing style				Final Paper
			1.3	Demonstrate the ability to write with consistent flow of thought				Final Paper
			1.4	Demonstrate the ability to use visual aids professionally				Presentation
			1.5	Demonstrate the ability to present in an organized manner				Presentation
			1.6	Demonstrate the ability to answer questions				Discussion
	2	Students demonstrate the ability to work in teams	2.1	Demonstrate a leadership role in managing the team				Presentation
			2.2	Deliver strong efforts and contribute ideas for task completion				Presentation Discussion
			2.3	Demonstrate the ability to appreciate opinions from different perspectives				Discussion
	3	Students are able to exercise professional ethics	3.1	Demonstrate the ability to identify ethical issues in the accounting profession				Discussion
			3.2	Demonstrate the ability to apply the appropriate judgment in making ethical decisions				Discussion
	4	Students demonstrate the ability to analyze financial statements for decision making	4.1	Demonstrate the mastery of accounting concepts and theories				Exam
			4.2	Demonstrate comprehensive knowledge of accounting standards				Discussion
			4.3	Demonstrate the ability to make accounting adjustment to conform with economic reality				Discussion
			4.4	Demonstrate the ability to predict prospect based on				Final Paper

			fundamental data				
		4.5	Demonstrate the ability to apply alternative valuation models				Final Paper
		4.6	Demonstrate the ability to identify accounting problems				Discussion
		4.7	Demonstrate the ability to identify use relevant accounting numbers in making decisions				Discussion
		4.8	Demonstrate the ability to solve accounting problems				Exam
	5	Students demonstrate the ability to deal with international exposure	5.1	Demonstrate the ability to write thesis in international topics			Final Paper
			5.2	Demonstrate participation in the international environment			Final Paper
Capaian Pembelajaran Mata Kuliah (CPMK)	Setelah menyelesaikan pembelajaran mata kuliah Pengauditan Sektor Publik, mahasiswa mampu:						
	CPMK1	Memahami lingkungan organisasi sektor publik dan lingkup pengauditan sektor publik di Indonesia dan internasional					
	CPMK2	Memahami fungsi dan peran pengauditan sektor public dalam konteks lokal dan internasional					
	CPMK3	Mengidentifikasi dan menganalisis risiko-risiko yang dihadapi organisasi sektor publik lokal dan internasional					
	CPMK4	Memahami berbagai jenis jasa audit di sektor publik, terutama audit kinerja.					
	CPMK5	Memahami dan mengaplikasikan pengetahuan dan keterampilan proses audit, mulai dari perencanaan, pelaksanaan audit sampai pelaporan hasil audit, termasuk didalamnya melakukan perikatan penugasan audit, pengumpulan dan pengujian bukti dan pelaporan dan pengkomunikasian hasil audit.					
Pemetaan CPMK pada CG			CPMK 1	CPMK 2	CPMK 3	CPMK 4	CPMK 5
	CG 1						
	CG 2						
	CG 3						
	CG 4						
	CG 5						
Deskripsi Singkat Mata Kuliah	<p>Audit pada organisasi sektor publik menjadi fondasi tata kelola organisasi yang transparan dan akuntabel. Auditor memberi jasa audit secara objektif apakah sumber daya publik dikelola secara efisien dan efektif serta mematuhi peraturan-peraturan yang berlaku untuk mencapai tujuan-tujuan yang telah direncanakan. Auditor membantu organisasi sektor publik mencapai akuntabilitas dan integritas, memperbaiki proses operasi organisasi dan menjaga kepercayaan publik.</p> <p>Matakuliah ini didesain untuk memberi pemahaman tentang sifat dan perkembangan organisasi sektor publik, hubungan antara organisasi sektor publik dan organisasi non-sektor publik. Matakuliah ini juga mendiskusikan risiko-risiko yang dihadapi oleh organisasi sektor publik, termasuk risiko teknologi informasi, korupsi dan pencucian uang. Matakuliah ini selanjutnya mendiskusikan tentang audit kinerja, selain audit yang umum dilakukan oleh auditor sektor</p>						

	publik yaitu audit keuangan dan kepatuhan terhadap peraturan-peraturan yang berlaku.							
Metode Pembelajaran	<p>Perkuliahan akan didesain untuk memungkinkan hubungan antara dosen dengan mahasiswa bukan lagi sebagai pengajar dan pihak yang diajar, namun hubungan dua pihak yang saling berdiskusi. Oleh karena itu, mahasiswa wajib membaca terlebih dahulu bahan yang akan disampaikan di kelas, sehingga mahasiswa hanya perlu mencatat bagian-bagian perkuliahan yang dianggap penting. Perlu diingat bahwa mata kuliah perencanaan pajak adalah mata kuliah yang sangat memerlukan peran setiap mahasiswa untuk melakukan diskusi, sehingga keberhasilan mahasiswa dalam memahami berbagai materi di mata kuliah ini tidak bisa dilakukan hanya dengan mengikuti dan mendengarkan perkuliahan saja.</p> <p>Platform Google Classroom, eLok UGM dan Zoom akan digunakan sebagai media pengumpulan tugas dan materi perkuliahan</p> <p>Untuk menguji keberhasilan pembelajaran mahasiswa akan diadakan ujian dalam beberapa sistem, yaitu pekerjaan rumah, kuis, ujian tengah semester, dan ujian akhir semester (peraturan-peraturan di dalam UTS dan UAS akan ditentukan menjelang ujian). Mahasiswa yang memiliki tingkat kehadiran kurang dari 75% tidak berhak mengikuti ujian akhir.</p>							
Materi Pembelajaran	<ol style="list-style-type: none"> 1. Introduction of modern public administration and bureaucracy 2. The failure to analyse the outcome 3. The effectivity of audit 4. Privatization 5. Public private partnership 6. Regulation – bureaucracy tentacles 7. Quality in public services 8. Risk averse or risk ignorant 9. Vulnerability to fraud, theft, and corruption 10. Programme and project management 11. Performance measurement 12. Additional topic: The impact of performance audits: a review of the existing evidence 13. Additional topic: Impact at local government level: a multiple case study 14. Additional topic: Responsiveness in performance auditing: towards the best of both worlds 							
Metode Penilaian dan Kaitan dengan CPMK		Komponen Penilaian	Persentase	CPMK				
				1	2	3	4	5
		Mid Exam	25			v	v	v
		Final Exam	25			v	v	v
		Participation	10	v	v	v	v	v
		Quiz, Assignment, and Presentation	20	v	v	v	v	v
		Final Paper	20	v	v	v	v	v
			100					
Daftar Bahan dan Referensi	<ol style="list-style-type: none"> 1. Bourn, J., 2008. Public sector auditing: Is it value for money?. John Wiley & Sons. (B1) 2. Lonsdale, J., Wilkins, P. and Ling, T. eds., 2011. Performance auditing: Contributing to accountability in democratic government. Edward Elgar Publishing. (B2) 3. Cordery, J., and Hay, D. P., 2021. Public Sector Audit. Routledge (B3) 4. OECD Supreme audit institutions and good governance: Oversight, insight and foresight. OECD Publishing. 							

Penilaian	Nilai	Batasan dalam %	Nilai kumulatif tertimbang
	E	0 -	0
	D	30	1
	D+	35	1,2
	C/D	40	1,5
	C-	45	1,7
	C	50	2
	C+	55	2,2
	B/C	60	2,5
	B-	65	2,7
	B	70	3
	B+	75	3,2
	A/B	80	3,5
	A-	85	3,7
A	≥90	4,0	
Integritas Akademik	Integritas akademis membentuk ikatan kepercayaan yang mendasar antara rekan kerja, dosen, dan mahasiswa, dan ini mendasari semua pembelajaran. Tidak ada toleransi terhadap plagiarisme atau ketidakjujuran akademis dalam bentuk apapun, termasuk, namun tidak terbatas pada, mencontek ujian orang lain, berbagi jawaban dengan orang lain, membuka buku atau catatan saat mengikuti ujian, menyalin jawaban atau essay orang lain, atau mengakui pekerjaan orang lain sebagai milik pribadi. Pelanggaran etika atau tindakan ketidakjujuran dapat menyebabkan KEGAGALAN KESELURUHAN MATA KULIAH (nilai "E")		
Nama Dosen Pengampu (<i>Team Teaching</i>)	Aviandi Okta Maulana, M.Acc., Ph.D., Ak., CA.		
Otorisasi	Tanggal Penyusunan	PIC Mata Kuliah	Ketua Program Studi
	Februari 2022	Aviandi Okta Maulana, M.Acc., Ph.D., Ak., CA.	Abdul Halim, Prof., Dr., M.B.A., Ak., CA.

Rencana Kegiatan Pembelajaran Mingguan (RKPM)

Minggu Ke-CPMK Ke-	Sub-CPMK (Kemampuan Akhir yang Direncanakan)	Metode Penilaian			Bahan Kajian (Materi Pembelajaran)	Bentuk dan Metode Pembelajaran	Beban Waktu Pembelajaran	Pengalaman Belajar Mahasiswa	Media Pembelajaran	Pustaka dan Sumber Belajar Eksternal
		Indikator	Komponen	Bo-bot (%)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Minggu Ke-1 CPMK1	Introduction of modern public administration and bureaucracy		Discussion and Participation	2,14%	Textbook;	Discussion Presentation Seminar	2 hours and 30 minutes	Class Discussion	Classroom Google Classroom, eLOK	B1 chapter 1, 2
Minggu Ke-2 CPMK2	The failure to analyse the outcome		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Group Presentation	Classroom Google Classroom, eLOK	B1 chapter 3
Minggu Ke-3 CPMK2	The effectivity of audit		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Class Discussion	Classroom Google Classroom, eLOK	B1 chapter 4
Minggu Ke-4 CPMK2	Privatisation		Group paper assignment and Presentation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Group Presentation	Classroom Google Classroom	B1 chapter 5

			Individual Assignment							
			Discussion and Participation							
Minggu Ke-5 CPMK3	Public private partnership		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Class Discussion	Classroom Google Classroom, eLOK	B1 chapter 6
Minggu Ke-6 CPMK3	Regulation – bureaucracy tentacles		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Group Presentation	Classroom Google Classroom, eLOK	B1 chapter 7
Minggu Ke-7 CPMK 1,2,3	Quality in public services		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Quiz, Discussion	2 hours and 30 minutes	Class Participation	Classroom Google Classroom, eLOK	B1 chapter 8
	SBA UTS			25%						

Minggu Ke-8 CPMK4, 5	Risk averse or risk ignorant		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Class Discussion	Classroom Google Classroom, eLOK	[2], [3], and [4]
Minggu Ke-9 CPMK4, 5	Vulnerability to fraud, theft, and corruption		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Group Presentation	Classroom Google Classroom, eLOK	[2], [3], and [4]
Minggu Ke-10 CPMK 4, 5	Programme and project management		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Class Discussion	Classroom Google Classroom, eLOK	[2], [3], and [4]
Minggu Ke-11 CPMK4, 5	Performance measurement		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Group Presentation	Classroom Google Classroom, eLOK	[2] and [5]

Minggu Ke-12 CPMK 4 CPMK5	Additional topic: The impact of performance audits: a review of the existing evidence		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Class Discussion	Classroom Google Classroom, eLOK	[2], [5] ,[6]
Minggu Ke-13 CPMK4, 5	Additional topic: Impact at local government level: a multiple case study		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Group Presentation	Classroom Google Classroom, eLOK	[2], [5], ,[6]
Minggu Ke-14 CPMK 4,5,6	Additional topic: Responsiveness in performance auditing: towards the best of both worlds		Group paper assignment and Presentation Individual Assignment Discussion and Participation	2,14%	Textbook; Academic Paper	Quiz, Discussion	2 hours and 30 minutes	Class Participation	Classroom Google Classroom, eLOK	[1], [2], [3], [4] and [5]
Minggu Ke-15-16 CPMK4 CPMK5 CPMK6	<i>Final Project</i>			20 %					Classroom, eLOK	
Minggu Ke-16	<i>UAS</i>			25 %						

