

**SEMESTER PROGRAM PLANS AND  
LEARNING ACTIVITIES  
(RPKPS)**



**Public Sector Auditing**

3 SKS / AKU6386

**Universitas Gadjah Mada**

**2024**



**Master of Accounting Program**  
**Department of Accounting, Faculty of Economics and Business**  
**Gadjah Mada University**

**SEMESTER PROGRAM PLANS AND LEARNING ACTIVITIES (RPKPS)**

Course Code	Course Name	Weight (credits)	Semester	Course Status			Prerequisite Courses	
AKU6386	Public Sector Auditing	3	-	Options			-	
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				Final Paper
			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 the ability to make accounting adjustment to conform with economic reality				Discussion
			4.3	Demonstrate the ability to predict prospect based on fundamental data				Exam
			4.4	Demonstrate the ability to apply alternative valuation				Exam

				models				
	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
Course Learning Outcomes (CPMK)	After completing the Public Sector Auditing course, students are able to:							
	CPMK1	Understand the organizational environment of the public sector and the scope of public sector auditing in Indonesia and internationally						
	CPMK2	Understand the functions and roles of public sector auditing in local and international contexts						
	CPMK3	Identify and analyse risks faced by local and international public sector organisations						
	CPMK4	Specializing in various types of audit services in the public sector, especially performance audits.						
	CPMK5	Understand and apply knowledge and skills in the audit process, starting from planning, implementing audits to reporting audit results, including conducting audit assignment engagements, collecting and testing evidence and reporting and communicating audit results.						
CPMK mapping on CG			CPMK 1	CPMK 2	CPMK 3	CPMK 4	CPMK 5	
	CG 1							
	CG 2							
	CG 3							
	CG 4							
	CG 5							
Brief Description of the Courses	<p>Audits in public sector organizations are the foundation of transparent and accountable organizational governance. The auditor provides objective audit services whether public resources are managed efficiently and effectively and comply with applicable regulations to achieve the planned objectives. Auditors help public sector organizations achieve accountability and integrity, improve organizational operational processes and maintain public trust.</p> <p>This course is designed to provide an understanding of the nature and development of public sector organizations, the relationship between public sector organizations and non-public sector organizations. The course also discusses the risks faced by public sector organizations, including information technology, corruption and money laundering risks. This course further discusses performance audits, in addition to audits that are commonly carried out by public sector auditors, namely financial audits and compliance with applicable regulations.</p>							

Learning Methods	<p>Lectures will be designed to allow the relationship between lecturers and students to no longer be as lecturers and those taught, but the relationship between two parties who discuss each other. Therefore, students are required to read the material that will be delivered in class in advance, so students only need to note down the parts of the lecture that are considered important. Keep in mind that this public sector auditing course is a course that really requires the role of every student to conduct discussions, so that the success of students in understanding various materials in this course cannot be done just by attending and listening to lectures.</p> <p>The Google Classroom, eLok UGM and Zoom platforms will be used as a medium for collecting assignments and lecture materials</p> <p>To test the success of student learning, exams will be held in several systems, namely homework, quizzes, midterm exams, and final semester exams (the rules in UTS and UAS will be determined before the exam). Students who have an attendance rate of less than 75% are not eligible to take the final exam.</p>																																																											
Learning Materials	<ol style="list-style-type: none"> <li>1. Introduction of modern public administration and bureaucracy</li> <li>2. The failure to analyse the outcome</li> <li>3. The effectivity of audit</li> <li>4. Privatization</li> <li>5. Public private partnership</li> <li>6. Regulation – bureaucracy tentacles</li> <li>7. Quality in public services</li> <li>8. Programme and project management</li> <li>9. Performance measurement</li> <li>10. Intosai framework of professional pronouncements</li> <li>11. Public sector auditing Indonesia: rules, actors, and implementations</li> <li>12. Additional topic: The impact of performance audits: a review of the existing evidence</li> <li>13. Additional topic: Impact at local government level: a multiple case study</li> <li>14. Additional topic: Responsiveness in performance auditing: towards the best of both worlds</li> </ol>																																																											
Assessment Methods and Connections with CPMK		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: center;">Component</th> <th rowspan="2" style="text-align: center;">Persentase</th> <th colspan="5" style="text-align: center;">CPMK</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> <th style="text-align: center;">5</th> </tr> </thead> <tbody> <tr> <td>Mid Exam</td> <td style="text-align: center;">25</td> <td></td> <td></td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> </tr> <tr> <td>Final Exam</td> <td style="text-align: center;">25</td> <td></td> <td></td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> </tr> <tr> <td>Participation</td> <td style="text-align: center;">10</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> </tr> <tr> <td>Quiz, Assignment, and Presentation</td> <td style="text-align: center;">20</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> </tr> <tr> <td>Final Paper</td> <td style="text-align: center;">20</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> <td style="text-align: center;">v</td> </tr> <tr> <td></td> <td style="text-align: center;">100</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Component	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									
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References	<ol style="list-style-type: none"> <li>1. Bourn, J., 2008. Public sector auditing: Is it value for money?. John Wiley &amp; Sons. (B1)</li> <li>2. Lonsdale, J., Wilkins, P. and Ling, T. eds., 2011. Performance auditing: Contributing to accountability in democratic government. Edward Elgar Publishing. (B2)</li> <li>3. Cordery, J., and Hay, D. P., 2021. Public Sector Audit. Routledge (B3)</li> <li>4. OECD Supreme audit institutions and good governance: Oversight, insight and foresight. OECD Publishing.</li> </ol>																																																											

Grading	<b>Grading in Letter</b>	<b>Value Weights</b>	<b>Score</b>
	A	4,00	90-100
	A-	3,75	85-89,9
	A/B	3,50	80,84,9
	B+	3,25	75-79,9
	B	3,00	70-74,9
	B-	2,75	60-69,9
	C	2,00	50-50,9
	D	1,00	30-40,9
	E	0,00	0-29,9
Academic Integrity	Academic integrity forms a fundamental bond of trust between colleagues, faculty, and students, and it underlies all learning. There is no tolerance for plagiarism or academic dishonesty of any kind, including, but not limited to, cheating on other people's exams, sharing answers with others, opening books or notes while taking exams, copying other people's answers or essays, or acknowledging the work of others as personal property. Ethical violations or acts of dishonesty may lead to OVERALL COURSE FAILURE (grade "E")		
Lecturer ( <i>Team Teaching</i> )	Aviandi Okta Maulana, M.Acc., Ph.D., Ak., CA.		
<b>Authorized</b>	<b>Drafting Date</b>	<b>Lecurer</b>	<b>Head of Study Program</b>
	August 2024	Aviandi Okta Maulana, M.Acc., Ph.D., Ak., CA.	Abdul Halim, Prof., Dr., M.B.A., Ak., CA.

## Weekly Learning Activity Plan (RKPM)

Week CPMK Ke-	Sub-CPMK	Evaluation method			Materials	Delivery Methods	Hours	Learning Methods	Source	References
		Indic ators	Components	percent age (%)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Week 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
Week 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
Week 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
Week Ke- 4 CPMK2	Privatisation		Group paper assignment and Presentation  Individual	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Group Presentation	Classroom Google Classroom	B1 chapter 5

			Assignment Discussion and Participation							
Week 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
Week 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
Week 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%						

Week Ke-8 CPMK4,5	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]
Week Ke-9 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], [3], and [4]
Week Ke-10 CPMK 4,5	Intosai framework of professional pronouncements		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]
Week Ke-11 CPMK4,5	Public sector auditing Indonesia: rules, actors, and implementations		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]
Week Ke-12 CPMK 4	Additional topic: The impact of performance audits: a review of the		Group paper assignment and Presentation	2,14%	Textbook; Academic Paper	Discussion Presentation Seminar	2 hours and 30 minutes	Class Discussion	Classroom Google Classroom, eLOK	[2], [5], [6]



CPMK5	existing evidence		Individual Assignment  Discussion and Participation							
Week 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]
Week 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]
Week Ke-15-16  CPMK4 CPMK5 CPMK6	Final Project			20 %					Classroom, eLOK	
Week Ke-16  CPMK4 CPMK5 CPMK6	UAS			25 %						