



UNIVERSITAS INDONESIA
 FACULTY OF ECONOMICS AND BUSINESS
 DEPARTEMENT OF ACCOUNTING
 UNDERGRADUATE PROGRAM

SYLLABUS
 AUDIT KEUANGAN NEGARA (Government Financial Audit)

EVEN SEMESTER 2018/2019

| No. | Lecturers | E-mail |
|-----|---------------------------------------|------------------|
| 1. | Irmansyah, MAcc., CA, CPA, AAP | irmans@gmail.com |

| | |
|--|--|
| Subject Code | ECAU606401 |
| Subject Title | State Financial Audit |
| Credit Value | 3 |
| Year | |
| Pre-requisite/ Co-requisite/ Exclusion | Public Sector Accounting and Auditing |
| Role and Purposes | <p>This course is part of the advance auditing which aims to provide students with an understanding of the distinctive between auditing in private and in public sectors. It also discusses and analyses the type of audits applied at state financial audit.</p> <p>It also covers internal control systems at Government of Indonesia and audit procedures to find irregularities.</p> |
| Subject Learning Outcomes | <p>Upon completion of the subject, student will be able to:</p> <ol style="list-style-type: none"> 1. Understand the unique characteristics of state financial audit organizations that distinguish it from other types of organizations. 2. Analyze the basic legal and accounting standards of state financial audit organizations in Indonesia. 3. Understand and analyze processes and financial accounting system that applies to Government of Indonesia 4. Identify the strengths and weaknesses of government internal control system. 5. Having skills in doing auditing technique used in government audit institution 6. Understand the various types of audits in state financial audit. <p>Communication Skills</p> <ul style="list-style-type: none"> • Communicate clearly and concisely in writing business/academic report • Communicate clearly and concisely in presentation and discussion |
| Subject Synopsis/ Indicative Syllabus | |

| Week # | Topic | LO | References |
|-----------------|---|------|---|
| 1 | <ul style="list-style-type: none"> • Introduction to State Financial Audit • Accountability and State Financial Audit | 1, 2 | UU 28/1999, Penyelenggaraan Negara yang Bersih dan Bebas KKN UU Paket Keuangan Negara: UU 17/2003, UU 1/2004, dan UU 15/2004 |
| 2 | State Financial Audit <ul style="list-style-type: none"> • Assurance, Attestation, and Audit • Internal and External Audit • Audit, Control, and Supervisory • Scope of State Finance | 3 | Ch 1: Auditing and Assurance Service, Arens, 14th edition. UU Paket Keuangan Negara: UU 17/2003, UU 1/2004, dan UU 15/2004 PP 60/2008 |
| 3 | State Finance Audit <ul style="list-style-type: none"> • Audit Institutions and their legal base • Types of Audit • Auditing Standards • Practices in several countries | 3 | UU 15/2006 PP 60/2008 SPKN 2017 SAIPI Intosai standards GAO Standards |
| 4 | Financial Audit <ul style="list-style-type: none"> • Concept and its differences with private sector • Government Financial Accounting Standards | 4 | SAP 2010 SPKN 2017 SAIPI Group Presentation: State Finance Audit in Several Countries |
| 5 | <ul style="list-style-type: none"> • Government Internal Control System • Government Accounting Information System (at central, regional, and village administration) | 4 | PP 60/2008 Permenkeu 225/2016 Permendagri 113/2014 atau revisinya. Peraturan Presiden No. 54/2010 dan perubahannya. |
| 6 | <ul style="list-style-type: none"> • Procurement System in Indonesia • Common Audit Procedures | 4 | |
| 7 | <ul style="list-style-type: none"> • Financial Audit Report | 4 | Group Presentation on Financial Audit Report |
| Mid Exam | | | |
| 8 | Performance Audit <ul style="list-style-type: none"> • Concept and its differences with private sector | 5 | Ch 1, 2, 5: Performance Auditing: A Measurement Approach; Raam and Morgan, IIA, 2001 |

| | | | | | | | | |
|--|--|--|--|---|----------|----------|----------|----------|
| | | <ul style="list-style-type: none"> Methodology, Process, and stages Finding and its elements Recommendation | | | | | | |
| | 9 | <ul style="list-style-type: none"> Performance Audit Report | 5 | Group Presentation on Performance Audit Report | | | | |
| | 10 | Special Audit (Pemeriksaan dengan Tujuan Tertentu/PDPT) <ul style="list-style-type: none"> Concept and its differences with private sector Types of PDPT Audit Reports | 5 | SPAP 2011 SPKN 2017 SAIPI | | | | |
| | 11 | Investigative Audit <ul style="list-style-type: none"> Definition and scope Audit and Legal evidences State Finance Loss, definition and the methodology of calculation | 5 | SPKN 2017 Akuntansi Forensik dan Audit Investigatif, Tuanakota, edisi 2, 2010. A Guide to Forensic Accounting Investigation, Golden, Skalak, et al., 2011 | | | | |
| | 12 | <ul style="list-style-type: none"> TP and TGR | 5 | UU Paket Keuangan Negara: UU 17/2003, UU 1/2004, dan UU 15/2004 PP 38/2016 BPK 3/2007 | | | | |
| | 13 | Special Audit Report | 5 | SPAP 2011 SPKN 2017 SAIPI | | | | |
| | 14 | Investigatif Audit Report | 6 | Group Presentation on Investigatif Audit Report | | | | |
| | Final Exam | | | | | | | |
| Teaching/Learning Methodology | Lectures cover core principles and concepts of the subject syllabus. To enhance students' understanding of relevant concepts through various kinds of student's centered activities, including case studies, presentation and discussion. The policy related to plagiarism, cheating, and attendance must refer to faculty regulation. | | | | | | | |
| Assessment Method in Alignment with Intended Learning Outcomes | Specific Assessment Methods/Tasks | % Weighting | Intended Learning Outcomes to be Assessed | | | | | |
| | | | 1 | 2 | 3 | 4 | 5 | 6 |
| | Continuous Assessment | 100 | | | | | | |
| | GROUP | 30% | | | | | | |

| | | | | | | | | | | | | | | | | | | | | |
|--|--|------------|-----|-----|-----|-----|-----|-----|----------------|--|----------|----------|--------------|----------|----------------------------|--|----------------------------|----------|--|----------|
| | Group Presentation on State Finance Audit in Several Countries (7.5 %) | | | | | √ | √ | √ | | | | | | | | | | | | |
| | Group Presentation on Financial Audit Report (7.5 %) | | | | | | √ | √ | | | | | | | | | | | | |
| | Group Presentation on Performance Audit Report (7.5 %) | | | | | | √ | √ | | | | | | | | | | | | |
| | Group Presentation on Investigatif Audit Report (7.5 %) | | | | | | √ | √ | | | | | | | | | | | | |
| | INDIVIDUAL | 70% | | | | | | | | | | | | | | | | | | |
| | Mid Term Exam (30%) | | 20% | 10% | 40% | 10% | 20% | | | | | | | | | | | | | |
| | Final Exam (30%) | | | | | | 80% | 20% | | | | | | | | | | | | |
| | Participation and Discussion (10%) | | | | | | √ | √ | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Student Study Effort Expected | <table border="1"> <tbody> <tr> <td>Class Contacts</td> <td></td> </tr> <tr> <td>Lectures</td> <td>15 Hours</td> </tr> <tr> <td>Presentation</td> <td>10 Hours</td> </tr> <tr> <td>Other student study effort</td> <td></td> </tr> <tr> <td>Preparation for discussion</td> <td>25 Hours</td> </tr> <tr> <td>Preparation for project/assignment/tests</td> <td>25 Hours</td> </tr> </tbody> </table> | | | | | | | | Class Contacts | | Lectures | 15 Hours | Presentation | 10 Hours | Other student study effort | | Preparation for discussion | 25 Hours | Preparation for project/assignment/tests | 25 Hours |
| Class Contacts | | | | | | | | | | | | | | | | | | | | |
| Lectures | 15 Hours | | | | | | | | | | | | | | | | | | | |
| Presentation | 10 Hours | | | | | | | | | | | | | | | | | | | |
| Other student study effort | | | | | | | | | | | | | | | | | | | | |
| Preparation for discussion | 25 Hours | | | | | | | | | | | | | | | | | | | |
| Preparation for project/assignment/tests | 25 Hours | | | | | | | | | | | | | | | | | | | |
| Reading List and References | <p>Required Readings:</p> <ol style="list-style-type: none"> Undang Undang No 28 Tahun 1999 tentang Penyelenggaraan Negara yang Bersih dan Bebas KKN (UU 28/1999). UU Paket Keuangan Negara (UU 17/2003, UU 1/2004, UU 15/2004) Peraturan Pemerintah No 60 Tahun 2010 tentang Sistem Pengendalian Internal Pemerintah (PP 60/2010) Standar Pemeriksaan Keuangan Negara, BPK, 2017 (SPKN 2017) Standar Audit Internal Pemerintah Indonesia, IAIPI (SAIPI) Performance Auditing: A Measurement Approach; Raam and Morgan, IIA, 2001 (RM) | | | | | | | | | | | | | | | | | | | |

- | | |
|--|---|
| | <ol style="list-style-type: none">7. Akuntansi Forensik dan Audit Investigatif, Theodorus Tuanakota, edisi 2, 2010 (TT)8. A Guide to Forensic Accounting Investigation, Golden, Skalak, et al., 2011 (GS)9. Peraturan Pemerintah No 38 Tahun 2016 tentang Tata Cara Tuntutan Ganti Kerugian Negara/Daerah Terhadap Pegawai Negeri Bukan Bendahara Atau Pejabat Lain, (PP 38/2016)10. Peraturan Badan Pemeriksa Keuangan Republik Indonesia Nomor 3 Tahun 2007 Tentang Tata Cara Penyelesaian Ganti Kerugian Negara Terhadap Bendahara (BPK 3/2007) |
|--|---|

Supplementary Readings:

11. The Accountability and Audit, Comparative Study., Normanton, E.L., Manchester University Press, Frederick, 1966.
12. Standar Akuntansi Pemerintah, 2010 (SAP 2010)
13. Peraturan Presiden No. 54/2010 dan perubahannya.