




REPORT

Internal Quality Audit

Study program

Level : S1
Faculty : Faculty of Economics and Business
Study program : Accountancy
head of the study program : Sulvariany Tamburaka SE., M.Si.
Chair of the Audit Team : Dr. Putu Arimbawa
Member : Dr. Arman, S.Si., M.Sc.
Cycle/Year : 4 / 2022

I. Introduction

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| Faculty | faculty of Economics and Business |
| Study program | Accountancy |
| Address | |
| Name of Head of Study Program | Sulvariany Tamburaka SE., M.Si. Tel. 08 |
| Audit Date | |
| Chair of the Audit Team | Dr. Putu Arimbawa |
| Member | Dr. Arman, S.Si., M.Sc. |
| Signature of the Chief Auditor |  |
| Signature of Auditor Member |  |
| Signature of Head of Study Program |  |

II. AUDITING OBJECTIVES

1. Ensure the conformity of the direction and implementation of quality assurance of the Study Program to the Academy Quality Documents

2. Map the readiness of the Study Program in implementing the Audit program
3. Ensure the smooth implementation of Study Program management
4. Map opportunities to improve the quality of Study Programs

III. SCOPE OF AUDIT

The scope of the Cycle 3 Quality audit refers to SPMI standards, namely Education and Teaching Standards, research standards, service standards and additional standards. The audit is carried out by aligning study program accreditation (APS 4.0) so that the Quality Standard items in the 2021 cycle 3 audit consist of nine criteria:

1. Vision, Mission, Goals and Strategic Criteria
2. Criteria for Civil Service, Governance and Cooperation
3. Student Criteria
4. Human Resources Criteria
5. Financial Criteria, Facilities and Infrastructure
6. Education Criteria
7. Research Criteria
8. Criteria for Community Service
9. Tridharma Outcome and Achievement Criteria

IV. AUDIT SCHEDULE

| No. | Hours (WITA) | Audit Activities |
|-----|---------------|-------------------------------------------|
| 1. | 08.00 – 09.00 | Visitation Preparation Audit Team Meeting |
| 2. | 09.00 – 11.00 | Field audit/interview |
| 3. | 11.00 – 11.30 | Internal Auditor Team meeting |
| 4. | 11.30 – 12.00 | Preparing the Auditor's Findings Report |
| 5. | 12.00 – 13.00 | Take a break |
| 6. | 13.00 - 14.00 | Prepare Audit Reports |
| 7. | 14.00 – 15.00 | Percentage of Audit Reports |

V. AUDIT FINDINGS

| No. | KTS/OB (Initial Auditor) | Reference (quality item) | Statement |
|-----|-----------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | OB | BOOK III SPMI. 03.VII.d | There were no documents found implementing civil service that fulfill the 5 principles of good governance to ensure the implementation of quality study programs at UPPS and Accounting Study Program according to BUKU III SPMI. 03.VII.d |
| 2 | OB | Per BAN-PT No. 5 of 2019 | No Laboratories were found in the Accounting Study Program, according to BAN-PT No. 5 of 2019 |
| 3 | OB | Per BAN-PT No. 5 of 2019 | No documents for evaluating the depth and breadth of the RPS were found in the Accounting Study Program according to BAN-PT No. 5 of 2019 |

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| 4 | OB | BOOK III SPMI, Point. 03. VIII.c.1 | There is no valid evidence that shows the learning methods implemented at the Accountancy Study Program are in accordance with the planned learning outcomes based on BUKU III SPMI, Point. 03. VIII.c.1 |
| 5 | OB | BOOK III SPMI, Point. 04. VI.a | There is no valid evidence regarding the fulfillment of the 5 assessment principles in the Accounting PS according to BUKU III SPMI, Point. 04. VI.a |
| 6 | OB | BOOK III SPMI, Point. 04. VI.b | There is no valid evidence that shows the suitability of assessment techniques and instruments for learning outcomes in the Accounting Study Program according to BUKU III SPMI, Point. 04. VI.b |
| 7 | OB | Per BAN-PT No. 5 of 2019 | There is no valid evidence that shows the implementation of the assessment contains 7 elements of the Accounting PS according to BAN-PT Regulation No. 5 of 2019 |
| 8 | OB | BOOK III SPMI, Point. 07 VII.ab1 | The CPL assessment in the Accounting Study Program has not been carried out comprehensively, including comprehensiveness, depth and usefulness, for 3 years, according to BUKU III SPMI, Point. 07 VII.ab1 |


VI. CONCLUSION

VII. AUDIT ATTACHMENT

1. Audit Notes/Audit Questionnaire
2. PTK
3. PTK monitoring
4. List of attendees
5. Follow-up Monitoring of Previous Year Audit Findings

Appendix 2

CORRECTIVE ACTION REQUEST (PTK)

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------|--|
| Study program | S1 Accounting | | |
| Ko. Study program | Sulvariany Tamburaka SE., M.Si. | | |
| Auditors | Dr. Putu Arimbawa Dr. Arman, S.Sc., M.Sc. | Audit Date | |
| PTK NO. 1 | OB | | |
| Reference (Quality Item) | BOOK III SPMI. 03.VII.d | | |
| Description of Findings: | | | |
| No documents were found to implement civil service regulations that fulfill the 5 principles of good governance to ensure the implementation of quality study programs at UPPS and Accounting Study Program according to BUKU III SPMI. 03.VII.d | | | |
| Auditor's Signature |  | Date | |
| The Corrective Action Plan for the Undergraduate Accounting Study Program will propose to UPPS to create guidelines for implementing good governance which contains 5 principles. | | | |

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Review of Corrective Action Effectiveness

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| Study program | S1 Accounting | | |
| Ko. Study program | Sulvariany Tamburaka SE., M.Si. | | |
| Auditors | Dr. Putu Arimbawa Dr. Arman, S.Sc., M.Sc. | Audit Date | |
| PTK NO. 2 | OB | | |
| Reference (Quality Item) | Per BAN-PT No. 5 of 2019 | | |

Description of Findings:
No Laboratories were found in the Accounting Study Program, according to BAN-PT No. 5 of 2019

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The Corrective Action Plan for the Undergraduate Accounting Study Program will propose Laboratory Assistants to UPPS

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| Study program | S1 Accounting | | |
| Ko. Study program | Sulvariany Tamburaka SE., M.Si. | | |
| Auditors | Dr. Putu Arimbawa Dr. Arman, S.Sc., M.Sc. | Audit Date | |
| PTK NO. 3 | OB | | |
| Reference (Quality Item) | Per BAN-PT No. 5 of 2019 | | |

Description of Findings

No evaluation documents for the depth and breadth of the RPS in the Accounting Study Program were found in accordance with BAN-PT No. 5 of 2019

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The Corrective Action Plan for the Undergraduate Accounting Study Program will require lecturers to create course portfolios

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| Study program | S1 Accounting | | |
| Ko. Study program | Sulvariany Tamburaka SE., M.Si. | | |
| Auditors | Dr. Putu Arimbawa Dr. Arman, S.Sc., M.Sc. | Audit Date | |
| PTK NO. 4 | OB | | |
| Reference (Quality Item) | BOOK III SPMI, Point. 03. VIII.c.1 | | |

Description of Findings

There is no valid evidence that shows the learning methods implemented at the Accountancy PS are in accordance with the planned learning outcomes based on BUKU III SPMI, Point. 03. VIII.c.1

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| Study program | S1 Accounting |
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| Ko. Study program | Sulvariany Tamburaka SE., M.Si. | | |
| Auditors | Dr. Putu Arimbawa Dr. Arman, S.Sc., M.Sc. | Audit Date | |
| PTK NO. 5 | OB | | |
| Reference (Quality Item) | BOOK III SPMI, Point. 04. VI.a | | |

Description of Findings

There is no valid evidence regarding the fulfillment of the 5 assessment principles in Accounting PS according to BUKU III SPMI, Point. 04. VI.a

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| Study program | S1 Accounting | | |
| Ko. Study program | Sulvariany Tamburaka SE., M.Si. | | |
| Auditors | Dr. Putu Arimbawa Dr. Arman, S.Sc., M.Sc. | Audit Date | |
| PTK NO. 6 | OB | | |
| Reference (Quality Item) | BOOK III SPMI, Point. 04. VI.b | | |

Description of Findings

There is no valid evidence that shows the suitability of assessment techniques and instruments for learning outcomes in the Accounting Study Program according to BUKU III SPMI, Point. 04. VI.b

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| Study program | S1 Accounting | | |
| Ko. Study program | Sulvariany Tamburaka SE., M.Si. | | |
| Auditors | Dr. Putu Arimbawa Dr. Arman, S.Sc., M.Sc. | Audit Date | |
| PTK NO. 7 | OB | | |
| Reference (Quality Item) | Per BAN-PT No. 5 of 2019 | | |

Description of Findings

There is no valid evidence to show that the implementation of the assessment contains 7 elements of the Accounting PS in accordance with Per BAN-PT No. 5 of 2019

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The Corrective Action Plan for the Undergraduate Accounting Study Program will require lecturers to create course portfolios

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| Study program | S1 Accounting | | |
| Ko. Study program | Sulvariany Tamburaka SE., M.Si. | | |
| Auditors | Dr. Putu Arimbawa Dr. Arman, S.Sc., M.Sc. | Audit Date | |
| PTK NO. 8 | OB | | |
| Reference (Quality Item) | BOOK III SPMI, Point. 07 VII.ab1 | | |

Description of Findings:

CPL Assessment in Accounting Study Program has not been carried out comprehensively, including comprehensiveness, depth and usefulness, for 3 years, according to BUKU III SPMI, Point. 07 VII.ab1

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