THE IMPLEMENTATION OF PERFORMANCE AUDIT TUTORIALS AT UNIVERSITAS TERBUKA USING THE DEMOCRATIC-ENOUGH GOVERNANCE FRAMEWORK

Susanti, Universitas Terbuka
Mani Festati Broto, Universitas Terbuka

ABSTRACT

This study uses a democratic enough governance framework to analyze and develop interventions for implementing performance audit tutorials in the Public Administration Doctoral Program (DAP) at Universitas Terbuka. The framework aligns with the content, context, and quality dimensions (Cheema, 2005) of the good enough governance approach (Grindle, 2011). This study applied the post-positivist paradigm, with data collection techniques comprising interviews and secondary data. Subsequently, the results indicated a gap between stakeholder expectations and the implementation of audit governance tutorials. Various interventions to improve governance were built at Universitas Terbuka (UT) through a circular process to create a more effective, participatory, responsive, and sustainable performance audit process. Hence, this study suggests the development of an appropriate democratic governance framework in the education sector to enhance participation in achieving competency standards for study programs.

Keywords: Implementation, Performance Audit Tutorial, Democratic Enough Governance, Study Program

INTRODUCTION

The Public Administration Doctoral Program (DAP) of Universitas Terbuka (UT) was created on online and regular platforms based on the Decree of the Ministry of Research, Technology, and Higher Education No. 790/KPT/I/2019. Generally, the online program held in South Tangerang City accommodates all prospective Distance Learning Program Unit (UPBJJ) students, while UPBJJ-Serang and UPBJJ-Surabaya hold regular programs with a registration requirement of 10-15 students. The learning system at the Universitas Terbuka follows the pattern of tutorial activities as follows.

Table 1 TUTORIAL ACTIVITY PATTERNS AND SCHEDULE OF TUTON AND TTM/TUWEB ACTIVITIES FOR POSTGRADUATE STUDENTS PER SEMESTER												
TIME ASPECT	M 1	M 2	M 3	M 4	M 5	M 6	M 7	M 8	M 9	M 10	M 11	M 12
Tuton	*	*	*	*	*	*	*	*	*	*	*	*
Tuton Task				**			**			**		
TTM/Tuweb			***			***			***			***

Description:
  M   = Weeks -
  Tuton   = Online tutorials
  TTM/Tuweb   = Face to face tutorials/Webinars tutorials

This learning process remained the same for the regular and online programs during the Covid-19 pandemic and was conducted in 12 sessions, consisting of 12 online programs and 4

integrated tutorials (PPs-UT Catalog, 2020 /2021). The integrated program comprises face-to-face tutorials implemented through a webinar format (Tuweb). Therefore, the postgraduate programs are scheduled synchronously and asynchronously. The synchronous pattern signifies direct online learning between students and tutors using the Moodle application, scheduled for 4 Tuweb sessions per course for each semester. Conversely, the asynchronous format is indirectly executed through online tutorials (Tuton) in 12 sessions using the same application for the synchronous classes.

The DAP Study Program (UT Postgraduate Program) adheres to the National Higher Education Standards and is designed according to the learning outcomes of the courses. Hence, the implementation of this learning process should be prepared based on the values of transparency and accountability. This transparency should be reflected in the preparation of tutorials, RAT/SAT, alongside materials for the introduction, 12 initiation and discussion sessions and their guidelines, varied open educational resources, the 3 assignments, assessment signs, and evaluations. Public accountability is important in modern democratic governance because it helps students, as the party served, to supervise and participate in learning activities (Diamond & Morlino, 2005; Przeworski, Stokes & Manin, 1999 in Bringselius, 2011). Therefore, performance audit tutorials should be implemented as part of the DAP Study Program governance monitoring or evaluation.

This study examined DAP Study Program students with unique profiles, namely 71% civil servants, 4% police, 4% state, and 21% private officials (Source: PPs Registration Data 21.1). Table 2 presents several indicators that the learning process in the tutorial for the DAP Study Program Registration Period 20.2. is not optimal.

	Table 2 INDICATORS OF THE SUB-OPTIMAL TUTORIAL PERFORMANCE IN DAP THE STUDY PROGRAM DURING THE REGISTRATION PERIOD 20.2	
No.	Dimension	Indicator Assessment
1.	Tutorial effectiveness	Since tutorial assessments are often conducted at the end of the session, students are unable to improve their answers to discussions or assignments.
2.	Tutor services for students	The Tuweb tutor compliance with the schedule is 100%, but the timely assessment of assignments in 1-2 weeks is only 20%.
3.	Students' ability in discussion	Tuton tutors' compliance in responding to discussions per student and timeliness for tutorials is moderate, around 40%.
4.	Student compliance in uploading assignments on time	The quality of student answers to discussions is satisfactory (75%) but requires an improvement.
5.	Quality of student work	Students' response to discussions on the last day of each session is 50%.

Source: Online tutorial assessment data for registration period 20.2.

The sub-optimal accountability and transparency of the tutorial process, based on the stakeholders' expectations, is a problem and a challenge to realizing democratic governance in learning. This can be corrected using the good-enough governance approach (Lachs, 2009; Kim, 2010; Grindle, 2004; Grindle, 2007; Kim, 2010). The GEG concept, according to Grindle (2007), emphasized the success of governance in choosing an intervention by examining the content and context in various improvements. This intervention framework can be used to develop appropriate interventions for the webinar tutorial implementation, which is influenced by the internal and external UT stakeholders. The analysis of this tutorial implementation using the democratic governance framework from Cheema (2005) and the good-enough governance approach from Grindle (2007) were employed in this study. These concepts were used to analyze the Postgraduate Program tutorial implementation and build more realistic interventions to improve the quality of learning.

Hence, this study answers the problem of the DAP-UT Study Program tutorial implementation based on the democratic-enough governance framework from the dimensions of content, quality, and context. Also, it suggests interventions that should be developed to achieve a better tutorial learning process within this framework.

LITERATURE REVIEW

a. Previous Studies

Previous studies related to democratic-enough governance proposed different ideas about the role of democratic governance. Bevir (2010) concluded that giving citizens freedom through dialogue (read: students through synchronous discussions) is better. Meanwhile, the understanding of the contextual characteristics before deciding on an intervention (Grindle, 2007), alongside ethical and persuasive leadership (Kim, 2010), has become the starting point for this governance concept.

b. Implementation of Performance Audit Tutorial and Governance

Ling (2009) revealed at least 5 aspects related to performance audit questions or tutorials, namely (1) relevance, (2) process evaluation and implementation logic, (3) efficiency, (4) effectiveness, and (5) sustainability and social acceptance. These five fundamental questions indicate the contextual conditions and developments that influence the elements involved in performance audits.

Bovaird & Loffler (2009) stated that the governance model focuses on output, outcome, effectiveness, and equity. Furthermore, Plattner in McCarthy & Thompson (2013), Bringselius (2011), Cheema & Maguire (2002), and Rondinelli (2007) concluded that the democratic principle of governance can be a way or means of improving human quality, which is the government's responsibility. This means that webinar tutorials can be a way or means to enhance the quality of student learning, where UT as a government institution, has a responsibility towards improving higher education. Meanwhile, the principle (Pierre & Peters, 2000) refers to the three democratic orientations, namely elitist, participatory, and discursive.

The good-enough concept (Lachs, 2009), which was later adapted into GEG or Good-Enough Governance (Grindle, 2007), is a step to limit the agenda that must be implemented in its adoption and use it to target fewer, more useful, and feasible interventions. Therefore, various efforts to improve governance are already in motion. According to Grindle (2007), the stages of GEG analysis are (1) context assessment for governance interventions, which must be adjusted to the typology, characteristics, strength, and capacity of a condition. An enhanced advancement of the existing system results in a higher development of the chosen priority. (2) Assessment of governance intervention content. This analysis assesses the characteristics and types of interventions to anticipate the factors that facilitate or inhibit the implementation. The analysis is based on several aspects, such as the occurrence of conflict, the time required for intervention, administrative complexity, and behavior change. (3) Content and context, which are both useful as space for adaptation in the change process.

Generally, the existence of performance audit as a tutorial implementation begins from the importance of accountability in governance. According to Romzek & Dubnick (2000), Moore (2013: 86), and Lonscale (2011:14), accountability is a situation where an individual or agency is responsible for a performance which includes some delegation of authority to act and meet other parties' expectations. Funnell (2003), in Dwiputrianti (2011), believed that performance audits have more strategic consequences for the government's accountability to protect its citizens' rights to obtain adequate public goods and services. In this regard, Kuruba, Ngwato and Boy (2019) focused on the implementation of a warehouse managements system on business performance through questionnaire. Therefore, UT, as a government-owned public education institution, is expected to provide public services to students through the DAP Study Program. This will result in the production of qualified graduates, according to KKNI (Indonesian National Qualifications Framework) Level 9, and an improvement in the quality of Indonesian human resources, especially the public sector, through the completion of the DAP study programs.

c. Operationalization of Study Concepts

The concept of democratic enough governance from Cheema (2005) in the performance audit tutorial implementation comprises three dimensions, namely content, context, and quality. Content involves (1) the UT tutorial system as the principal audit branch in governance and (2) the tutorial performance audit process, while the context dimension includes internal and external factors that influence the development of governance. Conversely, quality describes the functioning of governance according to democratic principles, which can be seen from (1) the institutional performance of the UT tutorial system and (2) the quality of the performance audit tutorial implementation.

METHOD

A paradigm refers to a set of basic beliefs that guide action (Denzin & Lincoln, 2010). Hence, this study used the post-positivist and constructivist paradigms to answer the first and second questions, respectively. An overview of the performance audit tutorial was obtained through the post-positivism paradigm to achieve findings to describe the implementation in the democratic-enough governance concept. This tutorial focused on the 21.1 Postgraduate DAP semester, which ran from March 22 to June 18, 2021. Subsequently, an exploration of the forms and mechanisms of intervention with an open perspective was conducted through the constructivist paradigm. The construction was performed using interventions concerning the democratic enough governance concept together with the informants to obtain an improved tutorial implementation. Then, the collected data was analyzed through data collection, reduction, presentation, and conclusion. Reliability and validity tests were conducted through the data and methodology triangulation mechanisms to ensure data reliability and convergence.

FINDINGS AND DISCUSSION

Analysis of the Performance Audit Tutorial Implementation

a. Analysis of the Performance Audit Implementation from the Content Dimension

The content dimension involves the UT tutorial system as the principal branch in the governance and performance audit process. UT's authority as an institution is regulated in its statutes and translated into quality assurance system guidelines, which regulate the tutorial reference standards, namely online and face-to-face management procedures. The procedures for managing student tutorials, especially the postgraduate program, are the responsibility of the Office of the Vice-Chancellor for Information Systems and Student Affairs.

This online tutorial management procedure aims to ensure Tuton runs accordingly and the tutor values are delivered on time. The scope of this procedure describes the management of Tuton services provided for all and comprises planning, implementation, monitoring, evaluation, and value entry. Also, this management process involves the Tuton tutor, course supervisors, tutor managers or heads of the study program level, faculty level tutor managers (Vice Dean 3/PJB Student Affairs), and the Learning Assistance Center (PBB). This center is a sub-unit tasked with coordinating, implementing, and supervising the development and management of a learning aid system, practice/practicum, as well as guidance for student academic activities to ensure the learning process adheres to the provisions.

The development of the DAP Study Program tutorial kit follows the Postgraduate Program provisions, where online and face-to-face tutorial or TTM / webinar kits are integrated units. These tutorial kits are produced by the development of TTM/Tuweb tutorial activity design (RAT) and tutorial event unit (SAT), online RAT/SAT, introductory classes, enrichment materials, and task grids. All products of this tutorial kit development must be reviewed,

validated by the supervisor, and approved by the DAP Study Program before upload into the online tutorial master class.

Meanwhile, the TTM (Tuweb) implementation is regulated in the PPs TTM management procedure. This procedure aims to help improve the effectiveness of student learning, ensure the implementation of Tuweb according to regulations, and guarantee its complete, correct, and timely recapitulation for all courses. It describes the management of Tuweb for all PPs courses, particularly the planning, preparation, implementation, monitoring, and value processing, and regulates the assessment provisions and composition, as well as academic qualification requirements for the tutors.

This means UT, as the principal audit branch in governance, has completed all standard procedures that constitute the reference for managing online tutorials or Tuwebs in related units, according to their main tasks and functions.

Generally, the tutorial performance audit process starts with the development of a kit. This process is initiated by training in writing tutorial kits, assistance from Study Programs (UT), where the material is written by external lecturers, as well as review and validation by the supervisor and the program head. It is followed by the development of the master tutor, where the supervisor and the program head ensure that all components of the online tutorial have been filled out. The tutorial comprises the introduction, RAT/SAT (Tutorial Activity Design/Tutorial Event Unit), 12 initiation and discussion materials, enrichment resources in each session, as well as three assignments and assessment signs. During the implementation, the hits or frequency of the online tutorials and student activities are monitored periodically until the end. Finally, there are monitoring and tutorial evaluation webinars by UT, students, and tutors.

Based on this analysis, UT, as the principal audit branch in governance, has internally and externally regulated the authority of related units, including the authors of the tutorial materials. The steps from the tutorial kit development procedure, namely review, validation, attestation, the online master tutorial, and its validation, alongside the monitoring and evaluation of the tutorial implementation, are integral to a comprehensive performance audit process. Therefore, the audit implementation can be said to be proceeding appropriately from the content dimension, according to the existing procedures, authorities, and main tasks.

b. Analysis of the Performance Audit Implementation from Context Dimension

This dimension includes internal and external factors that influence the development of governance. The internal factors are the vision and mission of the Ministry of Education, Culture, and Research as well as its political will, according to the President's direction to create superior human resources. This corresponds to UT's vision and mission of becoming a world-quality Open and Distance Higher Education (PTTJJ) institution in producing competitive higher education graduates and developing the PTTJJ theory and practice. The institutionalization of basic organizational values into legal state university entities facilitates UT's strengthening of human resources to improve the *Tri Dharma* of Higher Education and the quality of academic services. This requires an enhancement in the current condition of human resources, specifically the quantity and quality, to be on par with world-class PTTJJ and participate internationally in the scientific community. Therefore, all channels of participation, cooperation, and institutional openness, alongside new knowledge and experiences, should be improved to the global level. For example, creating opportunities for international cooperation between study programs, implementing *Merdeka* Learning-Independent Campus (MBKM), cooperating with indigenous and international scientific associations, and so on. The active involvement in each of these activities concerns all qualified human resources, denoting that the internal context dimensions that affect governance are very supportive and unhindered.

Conversely, the external factors concern the creation of opportunities by the Covid-19 pandemic to attempt online learning, thereby increasing the number of future competitors for the UT or DAP study program. These external factors encompass the availability of network access

for the DAP students spread across 10 Distance Learning Program Units-UT Organizers, with different geographies. The problem cannot be overcome alone, as access to internet networks in these student areas will affect the development of governance and the tutorial implementation. Hence, the external context dimension requires cooperation and collaboration with other parties, including competitors, to overcome existing obstacles.

c. Analysis of the Performance Audit Implementation from the Quality Dimension

The quality dimension describes the operations of governance according to democratic principles, which is visible from (1) the institutional performance of the UT tutorial system and (2) the quality of the performance audit tutorials.

Indicators of this performance can be observed from institutional accountability. There is a commitment from the leadership and staff at UT and the study program to manage tutorials accountably, as indicated by the monitoring performed to evaluate the tutor access to the network. During the registration period 21.1., the data hits for this DAP Study Program tutor were:

Table 3
DATA HITS FOR THE DAP STUDY PROGRAM TUTORS IN REGISTRATION PERIOD 21.1

No.	Kode Mata Kuliah.Kelas	Name Tutor	Role			Hits Tutor Prodi DAP Per Tanggal								
			Tutor Tuton	Tutor Tuweb	Asal Institusi	25032021	29032021	4042021	10042021	12042021	19042021	26042021	8062021	16062021
1	DAPU6102.050001	CN	ü	ü	UT	119	129	150	197	223	223	229	330	342
2	DAPU6104.050001	MNF	ü		UT	35	62	100	148	148	237	258	420	456
3	DAPU6104.050001	CN		ü	UT	46	54	54	61	84	84	84	132	151
4	DAPU6105.050001	RAN	ü		Non UT	14	50	50	82	82	82	124	92	149
5	DAPU6105.050001	MRKH		ü	Non UT	0	0	0	0	36	36	36	158	158
6	DAPU6106.050001	SA	ü		UT	1	27	27	54	55	55	55	62	62
7	DAPU6106.050001	AFW		ü	Non UT	0	0	0	12	18	18	18	58	323
8	DAPU6106.710001	AAS	ü	ü	Non UT	108	108	108	108	165	234	408	940	1028
9	DAPU6107.050001	S	ü		UT	1	16	67	96	156	337	376	270	383
10	DAPU6107.050001	CS		ü	Non UT	0	42	42	42	54	60	60	727	1133
11	DAPU6107.710001	FS		ü	Non UT	0	0	0	133	179	198	265	222	277
12	DAPU6107.710001	FM	ü		UT	0	11	12	62	62	62	106	318	367

Source: PPs-UT, 2021.

Hit refers to a request for a file from the webserver, and although the hits data does not necessarily indicate the activeness of tutors in responding to student discussions, it is the first step in monitoring the tutors. Table 1 indicates that around 40% of the non-UT and UT tutors were active at the beginning of the tutorial and their participation mostly increased from 12 - 04 - 2021 to 16 - 06 - 2021. These hits showed a significantly low response of tutor and student discussions. However, the students' participation in the webinar tutorial discussions, including the interviews with tutors, was higher, indicating that the students need a longer duration of time than the two hours per course schedule. The online tutorial discussion, which is analogous to a class discussion in distance learning philosophy, recorded responses but low student satisfaction. This means that asynchronous tutorials need to be complemented by synchronous sessions with a longer duration. Assuming the webinar tutorial is scheduled, then the students would require other forms of human touch in cyberspace that can serve as a means of discussions among students or with tutors outside of the lesson hours. This form of participation in tutorials can involve various students and tutors without limiting the online classes.

Furthermore, the institutional responsiveness, particularly the sensitivity in managing tutorials, still needs improvement. Advances in network technology to facilitate more responsive

governance in accommodating the needs of students' discussion synchronously beyond webinars should be a priority for the institution. Tutorial procedures should be flexible to create opportunities for synchronous academic discussions outside the regular schedule. Another difficulty is experienced in responding to the expectations of students and tutors of allotting more than two hours to the webinar discussions. The reason for a time lag of at least one hour between one tutoring and another is to prevent complications in scheduling management. Since three-course webinar tutorials are organized for each day, students that re-register the previous semester will not have colliding schedules.

The sustainability of the institution's continuous operations following the developing dynamics should be first based on research and trials. Therefore, the accountability and responsiveness of the UT tutorial system performance, especially in the DAP Study Program, requires improvement, which is facilitated by institutional sustainability.

Meanwhile, the quality of the performance audit tutorial implementation, based democracy, can be observed from appropriate evaluations from the students, tutors, and managers. According to the students, tutorials substantially guide learning, but the time constraints impede the optimal completion of their coursework. This is because they solve and collect assignments simultaneously, based on the courses taken. Therefore, good time management is needed, as 100% of students work while studying.

The results of monitoring and follow-up tutorials for the DAP Study Program tutors during the registration period of 21.1. show that 98% of tutors provide implementation reports. Table 4 presents the obstacles experienced by tutors, their suggestions for tutorials during the registration period 21.1., and the study program follow-up plans.

No.	Tutor's Obstacles	Tutor's Suggestions	Study Program Follow-up Plans
	Table 4. Tutor's Obstacles, Suggestions, and Study Program Follow-up Plans		
1	Some students cannot manage time	Notify students of the webinar tutorial time to take breaks.	Notify students of the webinar tutorial time to take breaks.
2	Students take long to answer the discussion questions and still give wrong responses.	Make signs or guidelines on writing discussion arguments.	Discussion questions should include a focus. For example, state your answer by referring to the theory of governance.
3	Students' internet network is often unstable.	-	Students should seek the best access in the vicinity, as stated in the application statement.
4	Poor critical ability writing ability.	Emphasize the importance of criticism in writing discussions.	The signs of discussion questions should be clear.
5	Understanding the discussion and task content.	Dissemination of the understanding of the discussion and tasks: 1. Discussions should be the students' direct original thoughts and opinions without attaching citations and bibliography. 2. Assignments with predetermined topics should accommodate several learning outcomes. 3. The systematics of writing papers need to be improved, as the style of research proposals is still used. Also, the locus, preferably in a particular unit of analysis to strengthen the literature study, and writing skills for creating publications, should be enhanced. 4. Student responses in discussions and similar assignments.	1. The DAP study program lecturer must agree on the discussion format. However, referring to the theory even without attaching a bibliography is sufficient. 2. Okay. 3. Assignments, directed as articles, not proposals. Agree. 4. An agreement is needed from the DAP study program lecturer.
6	1. The report form has not been filled in	1. A report format has been provided since the beginning of the tutorial, and it	The tutorial report format will be given at the beginning of the

	completely. 2. The existence of network disturbances and the use of technology.	can be filled in for each completed session. 2. This initial stage is understandable.	semester or socialized at the time of equalizing perceptions.
7	1. Students' answers in discussions often only translate to articles, and there are no critical journals concerning the discussion topic. 2. Need consistency for the discussion time. Assuming 2 weeks are scheduled for the program, it should be consistent for each discussion. The planning should not be capricious, in order to enhance the credibility of UT. 3. The number of student discussions is still calculated manually from the existing list of values.	1. Provide examples of good critical journals for responding to discussions. 2. Scheduling must follow the prepared academic provisions. Any suspicions of a problematic due date at the beginning must be resolved before the tutorial schedule starts. 3. The number of student discussions should be made systemically or automatically to allow a recap of the number of students who responded per session.	1. Seek examples of critical review journals. 2. The postgraduate program scheduling needs to coordinate with the Center for Learning Assistance (PBB) by considering the national holidays. 3. The postgraduate program needs to coordinate with the Center for Learning Assistance to display the recaps of students who respond to discussions per session.
8	1. The tutor attendance system is complicated. 2. The internet network at the tutor's location is unstable.	1. The system should be simplified. 2. There should be an alternative network.	1. The postgraduate program and the Center for Learning Assistance (PBB) need a solution for tutorial attendance, where students can click at the beginning, middle, or end of the webinar.

Source: Tutorial Report of DAP Study Program in Registration Period 21.1.

Based on the data above, the 2 hour-duration for the online tutorial participation room, followed by a website discussion, is still insufficient for students and tutors to explore a particular topic. The participation room for the online tutorial discussion, which ought to be 'busy,' has not been given a maximum response by the tutors. Likewise, 60% of the assignments are given at the end of the tutorial, preventing students from correcting the assignments based on tutor input within the specified duration. However, incorporating the principles of transparency in the discussion or assignment signs can enable the students to perform their evaluation before the assessment by the tutor. The tutorial assessments are transparent and fair, allowing the students to access, ask questions, and provide input in case of dissatisfaction.

2. Building a More Democratic Performance Audit Tutorial Governance

This intervention was built using the Grindle (2007) approach by assessing the context and content, as well as describing the change scheme.

a. Assessing the Context of the Performance Audit Tutorial Intervention

UT's authority as a Distance Learning institution has a very strong basis for building governance, which is in its statutes and quality assurance system guidelines. These guidelines regulate a set of rules, including distance and online learning management procedures, or face-to-face/webinar tutorials, that involve all UT support units, according to their main tasks and functions.
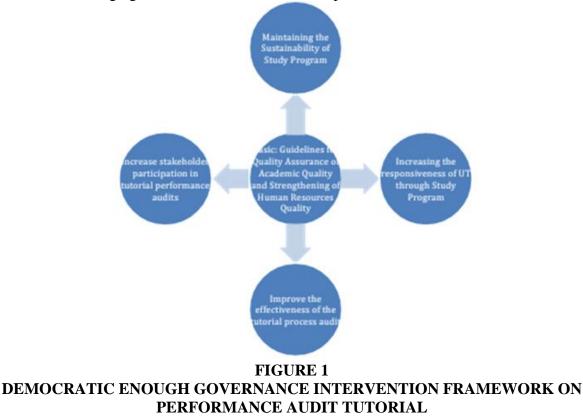
b. Assessing the Content of the Performance Audit Tutorial Intervention

A common vision and mission with the ministry and the political will of the UT leadership, as a public service institution preparing to become a legal state university entity, encourages the university to strengthen its human resources. The lacking human resources in achieving the *Tri Dharma* (three pillars) of Higher Education is strengthened by increasing their quantity and quality to improve organizational performance. Therefore, quality assurance guidelines for academic quality and improved human resources are the main capital for intervention. These activities can be performed in a circle as a comprehensive unit using the following methods.

1) Improving the effectiveness of the tutorial audit process, meaning the implementation of tutor and student participation in discussions, assignments, and feedback should be monitored regularly. Although the hits data can form the basis for technical footing, the non-technical aspect requires development as well.
2) Increasing the stakeholder participation in performance audit tutorials by building and connecting reminder sessions to student communication tools like mobile phones and emails. Also, academic discussion platforms such as WhatsApp group tutorial classes and virtual spaces can be developed between students or tutors in an institutionalized manner.
3) Increasing UT's responsiveness through study programs by building good communication patterns between students, tutors, and managers.
4) Maintaining the sustainability of the study program as an autonomous institution from an academic and scientific perspective that is independent and with integrity, thereby improving the quality of the *Tri Dharma* of Higher Education.

Based on the analysis and search for suitable interventions, the change scheme offered by democratic-enough governance intervention can be predicted as follows.

FIGURE 1
DEMOCRATIC ENOUGH GOVERNANCE INTERVENTION FRAMEWORK ON PERFORMANCE AUDIT TUTORIAL

CONCLUSION

The analysis of the performance audit tutorial implementation in the DAP Study Program using the democratic enough governance framework from the content dimension obtained several findings. First, the UT institution, as the principal audit branch in governance, has set the authority of the internal and external units involved in the tutorial implementation. The performance audit tutorial process, which comprises tutorial kit development, review,

validation, attestation, online master tutorial, and its validation, alongside the monitoring and evaluation of the tutorial implementation, is integral to a comprehensive audit process. Therefore, the content dimension can be said to be running suitably, based on existing procedures and authorities.

Subsequently, the context analysis showed that the internal factors affecting the development of governance adhere to the visions and missions of the government and UT, as well as the political will of the ministry. Some necessary improvements regarding the institutionalization of the basic organizational values include strengthening human resources to improve the *Tri Dharma* of Higher Education and enhancing the quality of academic services. This means that the internal factors of the context dimension that affect governance are very supportive and are not hindered, though the HR side needs an improvement. However, the external factors require cooperation with other parties to surmount the existing obstacles through partnerships or collegiality.

The analysis of the quality dimension revealed a sustainable DEG but low accountability and responsiveness. This study showed that a democratic tutorial channel through asynchronous and synchronous discussion is insufficient for the participation needs. Therefore, cyberspace for academic discussions between students and lecturers outside the existing tutorial is required to meet the need for human touch. The findings indicate that the performance audit tutorial has been democratically designed but not appropriately managed.

Consequently, the development of four circle interventions was proposed to achieve more democratic performance audit tutorials within the DEG framework, namely effectiveness, participation, responsiveness, and sustainability. These interventions should be based on the quality assurance guidelines for academic quality and enhanced human resources. The success of this development can be supported by some prerequisites, namely the political will of the leadership and the governing regulations.

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