

**International Undergraduate Program
Public Policy and Management
Faculty of Social and Political Science
Gadjah Mada University**

1. Subject:

Public Sector Accountability

Lecturers: Wahyudi Kumorotomo (Prof.PhD), Nuri Ikawati (SIP., MA)

2. Description:

In this course, students will be exposed to the contemporary concepts of accountability, why it is fundamental for modern public administration, and how should everybody who works in the public organizations be held accountable. Public values would be optimized under democratic system of governance only if all the individuals understand the equal importance of performance and accountability. Therefore, it is imperative for policy makers and bureaucrats to understand logical links among the principles of democracy, good governance and accountability and consistently apply such principles accordingly.

Various forms of accountability that are explained in literatures are to be discussed with actual cases, and students are expected to individually collect relevant materials and actively participate in class discussions. Common accountability aspects, i.e. political, administrative, legal and financials, are to be discussed within a context of developing countries. The challenge of applying solid accountability systems in most developing countries is enormous because of lack of responsible culture.

In order to understand the actual issues in Indonesia, government acts and regulations pertinent to accountability system will be critically analyzed. Students are encouraged to comment and to examine such policy instruments. It is expected that accountability values are not only understood but also reliably applied within the public organizations at all levels.

3. Goals of the Courses:

1. To enable students for understanding the concepts of accountability and why it is important to young democracy like Indonesia. The role of public organizations in a democratic society, the concept of public values, and the issues of accountability in developing countries will be thoroughly discussed.
2. To expose the students to various aspects and forms of accountability. Elements of politics, administration, legal and financial aspects of accountability will be introduced and actual cases will be used to substantiate arguments.
3. To encourage students to have critical thinking on the accountability frameworks that are applied in Indonesia with reference to East Asian Countries.
4. To encourage students to apply accountability values within the public organizations so as to ensure the creation of highly performing agencies and organizations.

4. Scheduled Lectures

Lecture	Topic	Description	Reference
1	Introduction	<ol style="list-style-type: none"> 1. Scope of the subject. 2. Discussing the syllabus. 	Syllabus
2	Why accountability? Concepts and rationales.	<ol style="list-style-type: none"> 1. To understand the terms of responsibility, responsiveness and accountability. 2. Explain the importance of public accountability. 	Fukuyama (2004), Ch.3-4 Chomsky (2006), Ch.2 Leigh & Harding (2011), Ch.16
3	The roles of state and public organizations in a democratic society	<ol style="list-style-type: none"> 1. Explain the role of state in a democratic system. 2. Public organizations and public services. 	Fukuyama (2004), Ch. 5 Goetz & Jenkins (2005), Ch. 2
4	The questions of public benefit and public values	<ol style="list-style-type: none"> 1. Explain the ultimate goals of public organizations. 2. Introduce new concept of public benefit and public values. 	Davey (2009), Ch. 2 Kumrotomo (1992), Ch. 3
5	Performance vs. accountability	Discuss the scholarly debates on the dilemma between performance and accountability and their indicators.	Radin (2006), Ch.4 Erb & Sulistiyanto (2009), Ch.5-7
6	Various forms of accountability	<ol style="list-style-type: none"> 1. Explain the basic elements of accountability. 2. Explain the context of accountability system. 3. Explain literature discussions on accountability. 	Shober (2010), Ch.6 Maravall & Sanchez-Cuenca (2009), Ch.3
7	Midterm Exam		
8	Public policy and political accountability	<ol style="list-style-type: none"> 1. Explain the Indonesian context of democracy. 2. Discuss issues in politics and decision makers' accountability. 	Erb & Sulistiyanto (2009), Ch.4 Kumrotomo (2005), Ch.2-6
9	Administration: program and performance accountability	<ol style="list-style-type: none"> 1. To understand the principles of public program, its performance and evaluation systems. 2. To explain performance indicators. 	Stivers (2009), Ch.7 Thompson (2005), Ch.6 Pramusinto (2012) Ch. 4

10	Legitimacy and compliance	<ol style="list-style-type: none"> 1. To explain issues in legal accountability, probity and legitimacy. 2. To discuss policy alternatives on upholding compliance. 	Shober (2010), Ch.3 Maravall & Sanchez-Cuenca (2009), Ch.6
11	Financial accountability: budgets and its public benefit	<ol style="list-style-type: none"> 1. Values for money and public budget. 2. To discuss systems for financial accountability. 	Ladipo, Sanchez & Sopher (2009), Ch.7 Blondal, Hawkesworth & Choi (2009), Ch. 7 Breul & Moravitz (2007), Ch. 8 Vosselman (2013).
12	Accountability instruments in Indonesia	<ol style="list-style-type: none"> 1. Central government's LAKIP. 2. Issues on performance audit. 3. Accountability reports for local governments. 	Anonim (2012), Ch. 2-8 Blondal, Hawkesworth & Choi (2009), Ch. 8 Rohman (2012), Ch.6 Kumorotomo (2005), Ch. 8
13	Reflective notes: making accountability system works	<ol style="list-style-type: none"> 1. Accountability and substantive democracy in Indonesia. 2. Filling the rooms for improvement. 	Stivers (2009), Ch.8 Kumorotomo (2005), Ch. 9 Acker, Water & Bouckaert (2017).
14	Final Exam		

5. Courses Method and Assignments:

In the weekly lectures, students are asked to:

- a. Read text-books and material before the classes. The students are also expected to discuss cases and answer questions. Please note that copy-paste working papers and plagiarism are definitely unacceptable and considered as a serious crime.
- b. During the class sessions and case discussions, students are encouraged to ask and to present their opinions on particular issues.

6. Evaluation:

- a. Class discussion (30%)
- b. Assignment (20%)
- c. Exams (50%)

7. References:

Books:

- Anonim (2012). *Implementasi Instrumen Pedoman Akuntabilitas Nasional di Instansi Pemerintah*. Pusat Kajian Hukum Administrasi Negara, LAN.
- Breul, J.D & Moravitz, C. (2007). *Integrating Performance and Budgets: The Budget Office of Tomorrow*. Lanham: IBM Center for The Business of Government, Rowman & Littlefield Publishers.
- Chomsky, N. (2006). *Failed States: The Abuse of Power and the Assault on Democracy*. New York: Owl Book.
- Davey, K. (2009). *Making Government Accountable: Local Government Audit in Postcommunist Europe*. Budapest: Open Society Institute.
- Erb, M. & Sulistiyanto, P. (2009). *Deepening Democracy in Indonesia? Direct Elections for Local Leaders (Pilkada)*. Singapore: ISEAS.
- Fukuyama, F. (2004). *State-Building: Governance and World Order in the 21st Century*. Ithaca: Cornell University Press.
- Goetz, A.M. & Jenkins, R. (2005). *Reinventing Accountability: Making Democracy Work for Human Development*. New York: Palgrave-MacMillan.
- Griffin, C.C. et al (2010). *Lives in the Balance: Improving Accountability for Public Spending in Developing Countries*. Washington D.C.: Brookings Institution Press.
- Kumorotomo, W. (1992). *Etika Administrasi Negara*. Jakarta: Rajawali Press.
- Kumorotomo, W. (2005). *Akuntabilitas Birokrasi Publik: Sketsa Pada Masa Transisi*. Yogyakarta: Pustaka Pelajar.
- Kumorotomo, W. & Purwanto, E.A., eds. (2005). *Anggaran Berbasis Kinerja: Konsep dan Aplikasinya*. Yogyakarta: MAP-UGM dan ADEKSI.
- Ladipo, O., Sanchez, A. & Sopher, J. (2009). *Accountability in Public Expenditures in Latin America and the Caribbean: Revitalizing Reforms in Financial Management and Procurement*. New York: IBRD, World Bank.
- Leigh, D. & Luke Harding (2011). *Wikileaks: Inside Julian Assange's War on Secrecy*, London: The Guardian.
- Levy, B. (2007). *Governance Reform: Bridging Monitoring and Action*. Washington D.C.: IBRD, World Bank.
- Maravall, J.M. & Sanchez-Cuenca, I. (2008). *Controlling Governments: Voters, Institutions, and Accountability*. New York: Cambridge University Press.
- Ott, K. (2006). *Making Public Finance Public: Subnational Budget Watch in Croatia, Macedonia, and Ukraine*. Budapest: Open Society Institute.
- Pramusinto, A. et al (2012). *Penerapan Standar Pelayanan Minimum: Kerancuan Konsep dan Kendala Implementasinya*. Yogyakarta: MAP-UGM dan LAN.
- Radin, B.A. (2006). *Challenging Performance Movement: Accountability, Complexity and Democratic Values*. Washington D.C: Georgetown University Press.
- Rohman, H. (2012). *APBD Bukan Untuk Rakyat*. Yogyakarta: Capiya Publishing.
- Shober, A.E. (2010). *Splintered Accountability: State Governance and Education Reform*. New York: SUNY Press.
- Stivers, C. (2009). *Governance in Dark Times: Practical Philosophy for Public Services*. Washington, D.C.: Georgetown University Press.
- Thompson, D.F. (2005). *Restoring Responsibility: Ethics in Government, Business, and Healthcare*. New York: Cambridge University Press.

Journal Articles:

- Acker van, Wouter and Geert Bouckaert (2017). "What Makes Public Sector Innovations Survive? An Exploratory Study of the Influence of Feedback, Accountability and Learning". *International Review of Administrative Sciences*. Vol. 1 (1).
- Azizal, Abd Aziz; Hilmi Ab Rahman, Md. Mahmudul Alam and Jamaliah Said (2015), *Enhancement of the Accountability of Public Sectors through Integrity System, Internal Control System and Leadership Practices: A Review Study*, 7th International Conference on Financial Criminology, Wadham College, Oxford.
- Blondal, J.R., Hawkesworth, I. & Choi H.D. (2009). "Budgeting in Indonesia", *OECD Journal on Public Budgeting*, Vol. 2009/2.
- Gopakumar, K; Suresh Balakrishnan (2000), "Enhancing Accountability and Responsiveness in Public Utilities: Exploring the Potency of Public Feedback", *Global Business Review*, Vol. 1 (1).
- Grossi, Giuseppe (2013). "Public Sector Governance and Accountability", *Critical Perspectives on Accounting*, Vol. 24.
- Knutsen, Wenjue Lu; Ralph S. Brower (2010). "Managing Expressive and Instrumental Accountabilities in Nonprofit and Voluntary Organizations: A Qualitative Investigation", *Nonprofit and Voluntary Sector Quarterly*, Vol. 39 (4).
- McGarvey, Neil (2001). "Accountability in Public Administration: A Multi-Perspective Framework of Analysis", *Public Policy and Administration* Vol. 16 (2).
- Randa, Fransiskus & Tangke, Paulus (2015). *Developing Accountability Model of Local Government Organization: From Managerial Accountability To Public Accountability (Naturalistic Study on Local Government Tana Toraja*, 2nd Global Conference on Business and Social Science, Bali, Indonesia, 17-18 September 2015.
- Romzek, Barbara S. (2000). "Dynamics of Public Sector Accountability in An Era of Reform", *International Review of Administrative Sciences*, Vol. 66 (2000).
- Stamati, Teta; Thanos Papadopoulos; Dimosthenis Anagnostopoulos (2015). "Social Media for Openness and Accountability in the Public Sector: Cases in the Greek Context", *Government Information Quarterly*, Vol. 32.
- Vosselman, Ed (2013). "Accounting, Accountability and Ethics in Public Sector Organizations: Towards a Duality Between Instrumental Accountability and Relational Response-Ability", *Administration and Society* Vol. 18 (5).
- Yang, Kaifeng (2012). "Further Understanding Accountability in Public Organizations: Actionable Knowledge and the Structure-Agency Duality", *Administration and Society*, Vol. 44 (3).