



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

SYLLABUS
AKUNTANSI SEKTOR PUBLIK (PUBLIC SECTOR ACCOUNTING)
ECAU606101
SEMESTER I 2020/2021

No.	Lecturers	E-mail
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Subject Code	ECAU606101
Subject Title	Public Sector Accounting
Credit Value	3
Year	
Pre-requisite/ Co-requisite/ Exclusion	Management Accounting Financial Accounting 2
Role and Purposes	This course is part of the financial accounting and accounting reporting cluster. This course aims to provide students with an understanding of the distinctive characteristics of a public sector organization included concepts, principles and applicable accounting techniques. This subject also covers performance measurement that becomes important aspect in public sector organizations as well as preliminary discussion of government accounting concepts.
Subject Learning Outcomes	Upon completion of the subject, student will be able to: 1. Able to explain the characteristics of public sector organizations 2. Able to explain the role of budget, budget preparation, and budget execution at the government institutions. 3. Able to prepare and analyze financial reporting at the government institutions 4. Able to analyze performance reporting at the government institutions Communication Skills • 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 of Public Sector Organization. • Characteristic, types and accountability of Public sector organizations • Accounting standards for public sector organizations 	1	GF Ch 1 IPSAS
	2	<ul style="list-style-type: none"> • Accounting Standard for Non-Profit Organization • BLU <p>Presentation of Group Assignment 1</p>	1	ISAK 35 PSAP 13
	3	<ul style="list-style-type: none"> • Concept of State Finance • State Treasury • Local Government Treasury • Government Structure – Central, Local and Village • Decentralization concept <p><i>Guest Lecture</i></p> <p>Individual Assignment 1</p>	1	UU 17/2003 UU 1/2004 UU 15/2004 UU 24/2014 UU 6/2014
	4	<ul style="list-style-type: none"> • State Government Annual Planning • Local Government Annual Planning • Role of Budget in Government institution (APBN and APBD) • Approach in budget preparation • Budgeting Process in Central Government • Budgeting Process in Local Government 	1	UU25/2004 PP20/2004, PP40/2006, PP 8/2008 PP 17/2017 UU 17/2003, UU 1/2004, UU 24/2014, PP 90/2010 Permendagri 64/2013 PP 58/2005, PMK 163/2016
	5	<p>Presentation of Group Assignment 2</p> <p>Budget Preparation and Execution</p> <ul style="list-style-type: none"> • Budgeting Execution in Central Government • Budgeting Process and Execution in Central Government • Revenue Cycle and Document • Disbursement Cycle and Document 	1	UU 1/2004, PMK190/2012, PP58/2005, PMD13/2006
	6	<p>Presentation of Group Assignment 3</p> <p>Budget Preparation and Execution</p>	1	UU 1/2004,



		<ul style="list-style-type: none"> • Budgeting Execution in Local Government • Budgeting Process and Execution in Local Government • Revenue Cycle and Document • Disbursement Cycle and Document 		PMK190/2012, PP58/2005, PMD13/2006
7		<ul style="list-style-type: none"> • IPSAS • Indonesian Government Accounting Standard • PSAP Conceptual Framework • Government Financial Statement Consolidation and Combine Report 	1	PP71/2010 IPSAS APD Ch 3
8		<p>Accounting Cycle in Public Sector:</p> <ul style="list-style-type: none"> • Recording transaction • Posting • Adjusting • Central and Local Government Accounting System 	2	APD Ch 5 PP8/2006, PMK213/2013. PP8/2006, Permendagri 13/2006, Permendagri 64/20013
9		Presentation of Government Financial Reporting	2	PSAP 1, 3, 4, and 12
10		Accounting for Revenue and Expenditure	2	PP71/2010, PMK213/2013, PMK215/2013, PMK219/2013, PMK270/2014, Permendagri 13/2006, Permendagri 64/20013 Bultek Cases
Individual Assignment 2				
11		Accounting for Inventory and Investment	2	PP71/2010, PMK213/2013, PMK215/2013, PMK219/2013, PMK270/2014, Permendagri 13/2006, Permendagri 64/20013 Bultek Cases



	12	Accounting for Fixed Asset, Construction in Progress, Depreciation and Intangible Asset Individual Assignment 3	2	PP71/2010, PMK213/2013, PMK215/2013, PMK219/2013, PMK270/2014, Permendagri 13/2006, Permendagri 64/20013 Bultek Cases											
	13	Presentation of Group Assignment 4 Central and Local Government Financial Analysis	2	Presentation											
	14	Presentation of Group Assignment 5 Government Performance Management: Report and Evaluation	2	PP 8/2006 Perpres 29/2014 LAKIP LPPD											
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. Students must be active in the class by responding the topic for each session. 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											
	Continuous Assessment	100													
	GROUP	30%	✓	✓											
	INDIVIDUAL	70%													
	Mid Term Exam (25%)		100%												
	Final Exam (25%)			100%											
Assignment (20%)		✓	✓												
Student Study Effort Expected	<table border="1"> <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> </table>					Class Contacts		Lectures	15 Hours	Presentation	10 Hours	Other student study effort		Preparation for discussion	25 Hours
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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"> 1. Government & Not-For-Profit Accounting, Michael H. Granof, 4nd Edition, 2007 (GF) 2. Standar Akuntansi Pemerintah, 2010 (SAP) (PP No.71 tahun 2010) 3. International Public Sector Accounting Standards (IPSAS) 4. ISAK 35, Penyajian Laporan Keuangan Entitas Berorientasi Non Laba (ISAK 35) 5. PSAK 45, Ikatan Akuntan Indonesia (IAI), 2009 (PSAK) <p>Supplementary Readings:</p> <ol style="list-style-type: none"> 1. Akuntansi Pemerintahan Daerah, Oman Rosmana, Dyah Setyaningrum, Yuliansyah and Maryani, Penerbit Salemba Empat, 2017 (APD) 2. Undang – Undang No. 17 / 2003 tentang Keuangan Negara 3. Undang – Undang No. 1 / 2004 tentang Perbendaharaan Negara 4. Undang – Undang No. 15 / 2004 tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara 5. Undang – Undang No. 25 / 2004 tentang Sistem Perencanaan Pembangunan Nasional 6. Undang – Undang No. 23 tahun 2014 tentang Pemerintah Daerah 7. Undang – Undang No. 6 Tahun 2014 tentang Desa 8. Undang – Undang No. 24 Tahun 2014 tentang Pertanggungjawaban atas Pelaksanaan Anggaran Pendapatan dan Belanja Negara 9. Peraturan Pemerintah Nomor 58 tahun 2005 tentang Pengelolaan Keuangan Daerah 10. Peraturan Menteri Dalam Negeri nomor 64 tahun 2013 tentang Penerapan Standar Akuntansi Berbasis Akrual pada Pemerintah Daerah 11. Undang-undang Nomor 28 tahun 2004 tentang Perubahan atas Undang-undang Nomor 16 tahun 2001 tentang Yayasan. (UU No. 28/2004) 12. Undang-undang Nomor 44 tahun 2009 tentang Rumah Sakit. (UU No. 44/2009) 13. Undang-undang Nomor 2 tahun 2011 tentang Perubahan atas Undang-undang Nomor 2 tahun 2008 tentang Partai Politik. (UU No. 2/2011) 14. Undang-undang Nomor 12 tahun 2012 tentang Pendidikan Tinggi. (UU No. 12/2012) 15. Peraturan Pemerintah Pengganti Undang-Undang (Perppu) Nomor: 2 Tahun 2017 tentang Perubahan Atas Undang-Undang (UU) Nomor 17 Tahun 2013 tentang Organisasi Kemasyarakatan. 16. Peraturan pemerintah republik Indonesia No 23/2005 tentang pengelolaan keuangan badan layanan umum 17. Peraturan Menteri Keuangan Nomor 163/PMK.02/2016 tanggal 31 Oktober 2016, tentang Petunjuk Penyusunan dan Penelaahan Rencana Kerja dan Anggaran Kementerian Negara/Lembaga dan Pengesahan Daftar Isian Pelaksanaan Anggaran 	



	<p>18. Peraturan Pemerintah Nomor 8 tahun 2006 tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah. (PP8/2006)</p> <p>19. Peraturan Menteri Keuangan Republik Indonesia Nomor 213/Pmk.05/2013 Tentang Sistem Akuntansi Dan Pelaporan Keuangan Pemerintah Pusat</p> <p>20. Buletin Teknis dan Interpretasi PSAP</p>
Group Assignment	<p>In a group of, students have to prepare paper and power point presentation of the following assignment (for each assignment, each group should select different case):</p> <ol style="list-style-type: none"> Students analyze audited financial statement (for the year ended 2017 or above) from any not-for profit organization that is prepared using PSAK45/ISAK 35. Students need to analyze regulation of NPO, element, and usefulness of financial statement (5%) Students analyze the budget planning and execution from Rencana Pembangunan Jangka Menengah Daerah (RPJMD), Rencana Kerja Pemerintah Daerah (RKPD) and Anggaran Pendapatan dan Belanja Daerah (APBD) from any local government (for the year 2016 or above). (7,5%) Students analyze budget execution document (revenue and disbursement cycle) in local government (for the year 2016 or above) and explain the flow and uses of each document (5%) Student analyze central Government (1 group) and local government financial statements (the rest of the groups). Analysis must consist of how central and local governments present their financial statement according to the standards (7,5%) Students analyze central government performance management report and evaluation. Analysis must consist of how the central government present their performance management and evaluation report (5%)
Individual Assignment	<ol style="list-style-type: none"> Prepare mind map for all budget approaches (5%) Simple cases of preparing journal for revenue and expenditure cycle (7,5%) Simple cases of preparing journal for presentation of fixed assets and intangible assets (7,5%)