



UNIVERSITAS INDONESIA
 FAKULTAS EKONOMI & BISNIS
 DEPARTEMEN AKUNTANSI
 PROGRAM STUDI S1 AKUNTANSI

**SYLLABUS
 NOT FOR PROFIT ORGANIZATION ACCOUNTING
 ECAU606102
 EVEN SEMESTER 2019/2020**

No.	Lecturers	E-mail
1	- Dr. Dodik Siswanto S.E., M.Sc. Acc.	Kidod25@yahoo.com

Subject Code	ECAU606102			
Subject Title	Not-for-profit Organization Accounting			
Credit Value	3			
Level	3			
Pre-requisite/ Co-requisite/ Exclusion	Public Sector Accounting			
Role and Purposes	This subject provides students with an understanding of the characteristics of a not-for-profit accounting included concepts, principles and accounting practices. This subject also covers case study in not-for-profit organization analysis based on related theory. The discussion topic is limited to accounting, report and accountability. The difference from the profit sector is also discussed in each topic.			
Subject Learning Outcomes	Upon completion of the subject, student will be able to <ol style="list-style-type: none"> 1. Understand the characteristics of not-for-profit accounting specifically and the comparison with profit sector. 2. Understand management accounting for not-for-profit sector. 3. Understand in reporting the financial statement of not-for-profit sector. 4. Have skills for accounting practices in not-for-profit organization 5. Have information on practice and not-for-profit development generally. 			
Subject Synopsis/ Indicative Syllabus	Week #	Topic	LO	Materials
	1	Introduction: Characteristics of not-for-profit organization	1,5	AY Ch 2 JZ Ch 1 LS Ch 1

2	Regulation Overview of IPSAS, SAK 45, SAK Zakat, UU Yayasan, Case study: New England Trust	1,5	WR Ch 1 LS Ch 2,3 DN Ch 2 UU Yayasan PSAK 45, PSAK 109
3	Not-for-profit financial reporting Statement of Financial Position, Activity statement, Cash flow statement Case study: Boise Park Health Care Foundation	3	AY Ch 3 WR Ch 2 LS Ch 4 G Ch12 PSAK 45 DN Ch 7
4	Financial accounting Not-for-profit accounting cycle Case study: National Association of Accountants	3,4	JZ Ch 6, 12 WR Ch 3,4,5 LS Ch 5,6,7 DN Ch 6 PSAK 45
5	Analysis of financial statement Financial statement analysis Case study: Gotham Meals on Wheels	3,4	AY Ch 4 JZ Ch 7 PN Ch 8 WR Ch 11
6	Management accounting Relevant price Case study: Harlan Foundation	2	AY Ch 7 LS Ch 8-9 WR Ch 7
7	Budget Budget preparation Case study: Moray Junior High School	2	AY Ch 10 JZ Ch 8-11 LS Ch 12 PN Ch 9
8	Result measurement Basis and result measurement Case study: Barrington High School	2	AY Ch 12 JZ 15
9	Performance report Technical aspect and management control report Case study: Huntington Beach	2	AY Ch 13 WR Ch 11
10	Operation analysis and program evaluation Differences and benefits of operation analysis and program evaluation	2	AY Ch 15 LS Ch 13,16 WR Ch 11

		Case study: Timilty Middle School									
	11	Zakat accounting System and zakat organization report Thesis: Olfita Sari	4,5	DS PSAK 109							
	12	Party accounting Reporting aspect of party Thesis: Wildan	4,5	TI UU Partai Politik							
	13	Tax on not-for-profit sector Taxation for foundation and not- for-profit organization Paper: Young et. al 1995	4	PN Ch 11 Modul							
	14	Case study presentation Group presentation	5	Case tudy							
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.										
Assessment Method in Alignment with Intended Learning Outcomes	Specific assessment method/tasks	% weighting	Intended learning outcomes to be accessed (Please tick as appropriate)								
			1	2	3	4	5				
	Continuous Assessment										
	GROUP										
	Group presentation (before and after mid) (30%)										
	Group presentation										
	Group presentation										
	Group presentation										
	Group presentation										
	Group presentation										
	Case Study (20%)										
	INDIVIDUAL										
	Mid Exams (25%)		20	20	30		30				
Final Exams (25%)			35		35	30					
Student Study Effort Expected	<table border="1"> <tr> <td>Class Contacts</td> <td></td> </tr> <tr> <td>Lectures</td> <td>25 Hours</td> </tr> </table>							Class Contacts		Lectures	25 Hours
Class Contacts											
Lectures	25 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. <i>Management Control in Nonprofit Organizations</i>, Robert N Anthony dan David Young, 2003 (AY) 2. <i>Akuntansi Keuangan Yayasan dan Lembaga Nirlaba Sejenis. Pahala Nainggolan. 2005 (PN)</i> 3. Petunjuk kewajiban pajak lembaga nirlaba. <i>Pahala Nainggolan. 2012 (PN1)</i> 4. <i>Government and Not-for-Profit Accounting</i>, Michael H Granof, 2001 (G) 5. <i>Not-for-Profit Accounting Made Easy</i>. Warren Ruppel, 2007 (WR) 6. <i>The Simplified Guide to Not-for-Profit Accounting, Formation & Reporting</i>, Laurence Scot 2010 (LS) 7. <i>Financial Management for Not-for-profit Organizations</i>, John Zietlow et al. 2007 (JZ) 8. Modul – Akuntansi Perpajakan untuk Yayasan dan Organisasi Nirlaba 9. Pedoman Akuntansi Lembaga Zakat. 2015. Dodik Siswanto (DS) <p>Supplementary Readings:</p> <ol style="list-style-type: none"> 1. International Public Sector Accounting Standards (IPSAS) 2. Pernyataan Standar Akuntansi Keuangan PSAK No 45 3. <i>Akuntansi Sektor Publik</i>, Deddi Nordiawan, Salemba Empat, 2010 (DN) 4. <i>Laporan Studi Standar Akuntansi Keuangan Khusus Partai Politik. 2000. Emmy Hafild. Transparaency International Indonesia (TI)</i> 5. ED Pernyataan Standar Akuntansi Keuangan PSAK No 109 Akuntansi Zakat 6. UU No 16 tahun 2001 tentang Yayasan 7. UU No 28 tahun 2004 tentang Pembahasan atas UU No 16 tentang Yayasan 8. UU N0 2 tahun 2008 tentang Partai Politik <p>Paper/Thesis:</p> <ol style="list-style-type: none"> 1. Young, James C dan Kattelus. 1995. Accounting for the "Invisible" Nonprofit Sector: Five Mini-Cases. <i>Journal of Accounting Education</i> 13 (3): 319-342 2. Gandhi, Shailesh. 2005. GAPS in "GAAP": Issues in Non profit Accounting & 	

Reporting in India. Working paper

3. Eldenburg, Leslie dan Vines, Cynthia C. 2004. Nonprofit Classification Decisions in Response to a Change in Accounting Rules. *Journal of Accounting and Public Policy*. 23:1-22
4. Bois, Cindy Du, Marc Jegers, Catherine Schepers dan Roland Pepermans. 2003. Objectives of NonProfit Organisations: a Literature Review. Vrije Universiteit Brussel (VUB). Working paper
5. Olfito Sari. 2011. Analisis Perlakuan Akuntansi dan Pelaporan Keuangan dalam Pengelolaan Zakat, Infak dan Sedekah pada BAZNAS dan perbandingan ketentuan PSAK 45 dan PSAK 109
6. Wildan. 2013. Analisis Penerapan Akuntansi Organisasi nirlaba Pada Partai Politik di Indonesia : Studi Kasus Pada Partai Keadilan Sejahtera

