# SYLLABUS

## NOT FOR PROFIT ORGANIZATION ACCOUNTING

**ECAU606102**  
**EVEN SEMESTER 2019/2020**

<table>
<thead>
<tr>
<th>No.</th>
<th>Lecturers</th>
<th>E-mail</th>
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<tbody>
<tr>
<td>1</td>
<td>- Dr. Dodik Siswantoro S.E., M.Sc. Acc.</td>
<td><a href="mailto:Kidod25@yahoo.com">Kidod25@yahoo.com</a></td>
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<table>
<thead>
<tr>
<th>Subject Code</th>
<th>ECAU606102</th>
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<tbody>
<tr>
<td>Subject Title</td>
<td>Not-for-profit Organization Accounting</td>
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<tr>
<td>Credit Value</td>
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<td>Level</td>
<td>3</td>
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<tr>
<td>Pre-requisite/ Co-requisite/ Exclusion</td>
<td>Public Sector Accounting</td>
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### 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:

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.

<table>
<thead>
<tr>
<th>Subject Synopsis/Indicative Syllabus</th>
<th>Week #</th>
<th>Topic</th>
<th>LO</th>
<th>Materials</th>
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<tbody>
<tr>
<td></td>
<td>1</td>
<td>Introduction: Characteristics of not-for-profit organization</td>
<td>1,5</td>
<td>AY Ch 2, JZ Ch 1, LS Ch 1</td>
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<td>No.</td>
<td>Topic</td>
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<td>2</td>
<td>Regulation&lt;br&gt;Overview of IPSAS, SAK 45, SAK Zakat, UU Yayasan,</td>
<td>1,5</td>
<td>WR Ch 1&lt;br&gt;LS Ch 2,3&lt;br&gt;DN Ch 2&lt;br&gt;UU Yayasan&lt;br&gt;PSAK 45, PSAK 109</td>
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<td></td>
<td>Case study: New England Trust</td>
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<td>3</td>
<td>Not-for-profit financial reporting&lt;br&gt;Statement of Financial Position,</td>
<td>3</td>
<td>AY Ch 3&lt;br&gt;WR Ch 2&lt;br&gt;LS Ch 4&lt;br&gt;G Ch12&lt;br&gt;PSAK 45&lt;br&gt;DN Ch 7</td>
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<td>Activity statement, Cash flow statement</td>
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<td>Case study: Boise Park Health Care Foundation</td>
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<td>4</td>
<td>Financial accounting&lt;br&gt;Not-for-profit accounting cycle</td>
<td>3,4</td>
<td>JZ Ch 6, 12&lt;br&gt;WR Ch 3,4,5&lt;br&gt;LS Ch 5,6,7&lt;br&gt;DN Ch 6&lt;br&gt;PSAK 45</td>
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<td>Case study: National Association of Accountants</td>
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<td>5</td>
<td>Analysis of financial statement&lt;br&gt;Financial statement analysis</td>
<td>3,4</td>
<td>AY Ch 4&lt;br&gt;JZ Ch 7&lt;br&gt;PN Ch 8&lt;br&gt;WR Ch 11</td>
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<td>Case study: Gotham Meals on Wheels</td>
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<td>6</td>
<td>Management accounting&lt;br&gt;Relevant price</td>
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<td>AY Ch 7&lt;br&gt;LS Ch 8-9&lt;br&gt;WR Ch 7</td>
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<td>Case study: Harlan Foundation</td>
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<td>Budget&lt;br&gt;Budget preparation</td>
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<td>AY Ch 10&lt;br&gt;JZ Ch 8-11&lt;br&gt;LS Ch 12&lt;br&gt;PN Ch 9</td>
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<td>Case study: Moray Junior High School</td>
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<td>8</td>
<td>Result measurement&lt;br&gt;Basis and result measurement</td>
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<td>AY Ch 12&lt;br&gt;JZ 15</td>
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<td>Case study: Barrington High School</td>
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<td>9</td>
<td>Performance report&lt;br&gt;Technical aspect and management control report</td>
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<td>AY Ch 13&lt;br&gt;WR Ch 11</td>
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<td>Case study: Huntington Beach</td>
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<td>10</td>
<td>Operation analysis and program evaluation&lt;br&gt;Differences and benefits</td>
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<td>AY Ch 15&lt;br&gt;LS Ch 13,16&lt;br&gt;WR Ch 11</td>
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<td>11 Zakat accounting</td>
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<td>System and zakat organization</td>
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<td>Thesis: Olfita Sari</td>
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<td>12 Party accounting</td>
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<td>Reporting aspect of party</td>
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<td>Thesis: Wildan</td>
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<td>13 Tax on not-for-profit sector</td>
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<td>Paper: Young et. al 1995</td>
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<td>PN Ch 11 Modul</td>
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<td>14 Case study presentation</td>
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<td>Group presentation</td>
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**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**

<table>
<thead>
<tr>
<th>Specific assessment method/tasks</th>
<th>% weighting</th>
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<tbody>
<tr>
<td>Intended learning outcomes to be accessed (Please tick as appropriate)</td>
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<tr>
<td>1</td>
<td>2</td>
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</table>

**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%)

Final Exams (25%)

| 20 | 20 | 30 | 30 |
| 35 | 35 | 30 |

**Student Study Effort Expected**

<table>
<thead>
<tr>
<th>Class Contacts</th>
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<tbody>
<tr>
<td>Lectures</td>
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<tr>
<td>25 Hours</td>
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<td>--------------------------------------</td>
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<tr>
<td>Presentation</td>
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<tr>
<td>Other student study effort</td>
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<tr>
<td>Preparation for discussion</td>
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<tr>
<td>Preparation for project/assignment/tests</td>
</tr>
</tbody>
</table>

### Reading List and References

**Required Readings:**

4. *Government and Not-for-Profit Accounting*, Michael H Granof, 2001 (G)
8. Modul – Akuntansi Perpajakan untuk Yayasan dan Organisasi Nirlaba

**Supplementary Readings:**

1. International Public Sector Accounting Standards (IPSAS)
2. Pernyataan Standar Akuntansi Keuangan PSAK No 45
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 No 2 tahun 2008 tentang Partai Politik

**Paper/Thesis:**


