



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

SYLLABUS
AKUNTANSI SEKTOR PUBLIK (PUBLIC SECTOR ACCOUNTING)
ECAU 606101
SEMESTER I 2019/2020

No.	Lecturers	E-mail
1.	Asst. Prof. Dr. Dwi Martani S.E., Ak	dwimartani@yahoo.com
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Subject Code	ECAU 606101										
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: <ol style="list-style-type: none"> 1. Able to prepare budget and financial reporting cases for public sector organizations 2. Able to understand and analyze process and financial accounting system that applies to public sector organizations Communication Skills <ul style="list-style-type: none"> • Communicate clearly and concisely in writing business/academic report • Communicate clearly and concisely in presentation and discussion 										
Subject Synopsis/ Indicative Syllabus	<table border="1"> <thead> <tr> <th>Week #</th> <th>Topic</th> <th>LO</th> <th>References</th> </tr> </thead> <tbody> <tr> <td>1</td> <td> <ul style="list-style-type: none"> • Introduction of Public Sector Organization. • Characteristic of Public sector organization: Yayasan, Partai Politik, Ormas, Rumah Sakit, </td> <td>1</td> <td>GF Ch 1, JP Ch 1 IPSAS, SAP, SAK, UU No. 2/2011, UU 28/2004, UU 17/2013 &</td> </tr> </tbody> </table>	Week #	Topic	LO	References	1	<ul style="list-style-type: none"> • Introduction of Public Sector Organization. • Characteristic of Public sector organization: Yayasan, Partai Politik, Ormas, Rumah Sakit, 	1	GF Ch 1, JP Ch 1 IPSAS, SAP, SAK, UU No. 2/2011, UU 28/2004, UU 17/2013 &		
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	Perguruan Tinggi and BLU		Perppu 2/2017, UU No. 12/2012, UU No. 44/2009
2	<ul style="list-style-type: none"> • Characteristic of Public sector organization:BLU • Accounting Standard for Non Profit Organization – PSAK 45 • Financial Reporting of Non Profit Organization <p>Presentation of Group Assignment 1 Individual Assignment 1</p>	1	PP 23/2005 BLU PSAK 45 (ISAK 35)
3	<ul style="list-style-type: none"> • Government Structure – Central, Local and Village • Decentralization concept • Concept of State Finance • State Treasury • Local Government Treasury 	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 <p>Group Assignment 2</p>	1	UU25/2004 PP20/2004, PP40/2006, PP8/2008 PP 17/2017
5	<ul style="list-style-type: none"> • Role of Budget in Government institution (APBN and APBD) • Approach in budget preparation • Budgeting Process in Central Government • Budgeting Process in Local Government <p>Individual Assignment 2</p>	1	UU 17/2003, UU 1/2004, UU 24/2014, PP 90/2010 Permendagri 64/2013 PP58/2005, PMK 163/2016
6	<p>State Treasury</p> <ul style="list-style-type: none"> • Budgeting Execution in Central Government • Budgeting Process and Execution in Local Government • Revenue Cycle and Document • Disbursement Cycle and Document <p>Group Assignment 3</p>	1	UU 1/2004, PMK190/2012, PP58/2005, PMD13/2006
7	<ul style="list-style-type: none"> • Indonesian Government Accounting Standard • 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 	2	APD Ch 5

	<ul style="list-style-type: none"> • Posting • Adjusting • Preparing government financial statement 		
	Individual Assignment 3		
9	Central and Local Government Accounting System	2	PP8/2006, PMK213/2013. PP8/2006, Permendagri13/2006, Permendagri 64/20013
10	Accounting for Revenue and Expenditure Individual Assignment 4	2	PP71/2010, PMK213/2013, PMK215/2013, PMK219/2013, PMK270/2014, Permendagri 13/2006, Permendagri 64/20013 Bultek Cases
11	Accounting for Inventory and Investment Individual Assignment 5	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 and Depreciation Individual Assignment 6	2	PP71/2010, PMK213/2013, PMK215/2013, PMK219/2013, PMK270/2014, Permendagri 13/2006, Permendagri 64/20013 Bultek Cases
13	Central and Local Government Financial Analysis Group Assignment 4	2	Presentation
14	Government Performance	2	PP 8/2006

		Management: Report and Evaluation		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	40%		
	Group Presentation Analysis of PSAK 45 (7,5%)		√	
	Group Presentation Budget Preparation (7,5%)		√	
	Group Presentation Government Accounting System (7,5%)			√
	Group Presentation Performance Report (7,5%)			√
	INDIVIDUAL	60%		
	Mid Term Exam (20%)		100%	
	Final Exam (20%)			100%
	Assignment (20%)		√	√
	Quizzes (10%)		√	√
Student Study Effort Expected	Class Contacts			
	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	Required Readings:			

References	<ol style="list-style-type: none"> 1. Public Sector Accounting, R. Jones, Prentice Hall, 5thed, 2000 (JP) 2. Not-for-Profit Accounting Made Easy, Warren Ruppel, John Wiley & Sons, Inc, 2007 (WR) 3. Governmental & Non Profit Accounting, Freeman, Prentice Hall, 9thed, 2009 (FS) 4. Government & Not-For-Profit Accounting, Michael H. Granof, 4nd Edition, 2007 (GF) <p>Supplementary Readings:</p> <ol style="list-style-type: none"> 1. International Public Sector Accounting Standards (IPSAS) 2. PSAK 45, Ikatan Akuntan Indonesia (IAI), 2009 (PSAK) 3. ISAK 35, Penyajian Laporan Keuangan Entitas Berorientasi Non Laba (ISAK 35) 4. Standar Akuntansi Pemerintah, 2010 (SAP) (PP No.71 tahun 2010) 5. Akuntansi Pemerintahan Daerah, Oman Rosmana, Dyah Setyaningrum, Yuliansyah and Maryani, Penerbit Salemba Empat, 2017 (APD) 6. Undang – Undang No. 17 / 2003 tentang Keuangan Negara 7. Undang – Undang No. 1 / 2004 tentang Perbendaharaan Negara 8. Undang – Undang No. 15 / 2004 tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara 9. Undang – Undang No. 25 / 2004 tentang Sistem Perencanaan Pembangunan Nasional 10. Undang – Undang No. 23 tahun 2014 tentang Pemerintah Daerah 11. Undang – Undang No. 6 Tahun 2014 tentang Desa 12. Undang – Undang No. 24 Tahun 2014 tentang Pertanggungjawaban atas Pelaksanaan Anggaran Pendapatan dan Belanja Negara 13. Peraturan Pemerintah Nomor 58 tahun 2005 tentang Pengelolaan Keuangan Daerah 14. Peraturan Menteri Dalam Negeri nomor 64 tahun 2013 tentang Penerapan Standar Akuntansi Berbasis AkruaI pada Pemerintah Daerah 15. Undang-undang Nomor 28 tahun 2004 tentang Perubahan atas Undang-undang Nomor 16 tahun 2001 tentang Yayasan. (UU No. 28/2004) 16. Undang-undang Nomor 44 tahun 2009 tentang Rumah Sakit. (UU No. 44/2009) 17. Undang-undang Nomor 2 tahun 2011 tentang Perubahan atas Undang-undang Nomor 2 tahun 2008 tentang Partai Politik. (UU No. 2/2011) 18. Undang-undang Nomor 12 tahun 2012 tentang Pendidikan Tinggi. (UU No. 12/2012) 19. Peraturan Pemerintah Pengganti Undang-Undang (Perppu) Nomor: 2 Tahun 2017 tentang Perubahan Atas Undang-Undang (UU) Nomor 17 Tahun 2013 tentang Organisasi Kemasyarakatan. 20. Peraturan pemerintah republik Indonesia No 23/2005 tentang pengelolaan keuangan badan layanan umum 21. 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
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	<p>22. Peraturan Pemerintah Nomor 8 tahun 2006 tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah. (PP8/2006)</p> <p>23. Peraturan Menteri Keuangan Republik Indonesia Nomor 213/Pmk.05/2013 Tentang Sistem Akuntansi Dan Pelaporan Keuangan Pemerintah Pusat</p> <p>24. Buletin Teknis dan Interpretasi PSAP</p>
Group Assignment	<p>In a group of, students has 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"> 1. Student find and analyze audited financial statement (for the year ended 2015 or above) from any not-for profit organization that is prepared using PSAK 45/ISAK 35. Students need to analyze regulation of NPO, element, format and performance of financial statement. 2. Student find and analyze Rencana Pembangunan Jangka Menengah Daerah (RPJMD) and Rencana Kerja Pemerintah Daerah (RKPD) from any local government (for the year 2014 or above). Students need to analyze the budget approaches and content of each document. Use reference mention on session 3 and 4. 3. Student find and analyze budget execution document (revenue and disbursement cycle) in local government (for the year 2014 or above) and explain the flow and uses of each documents 4. Student find and analyze central Government (1 group) and local government (the rest of the groups). Analysis must consist of how central and local governments present their financial statement according to the standards
Individual Assignment	<ol style="list-style-type: none"> 1. Prepare mind map for all regulation for public sector entities discussed in session 1 2. Prepare mind map for all budget approaches discussed in session 4 3. Simple cases of accounting cycle prepared by the lecture (session 8,10, 11, 12)