

Course unit title	Public Sector Accounting
Course unit code	AKK201
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Second Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	3 rd semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Dr. Dra. Erina Sudaryati, M.S., Ak., CA. 2. Dr. Ardianto, S.E., M.Si., Ak., CA. 3. Ade Palupi, S.E., M.Si., PhD., Ak., CA. 4. Drs. Bambang Suhardito, M.Si., Ak., CA. 5. Sigit Kurnianto, S.E., MSA., Ak., SAS., AAP B., CA.
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students are able to explain the definition of public sector organization and the differences in characteristics of public sector organization with private sector organizations and public sector accounting. 2. Students are able to identify and explain regulations and standards related to governmental and non-governmental public sector organizations. 3. Students are able to explain the concept of planning and budgeting of public sector organizations, public sector budgeting approaches, advantages, and disadvantages of each budgeting approach. 4. Students are able to explain and apply accounting basis, measurement focus and financial accounting techniques in public sector organizations which includes fund accounting, budget accounting, and commitment accounting. 5. Students are able to explain the types of government financial statements in Indonesia and their elements. 6. Students are able to explain and apply the central and regional government accounting system. 7. Students are able to explain and analyze performance measurement in government organizations. 8. Students are able to explain auditing in government organizations. 9. Students are able to compile financial reports of non-profit organizations based on Financial Accounting Standards (SAK). (cases: Hospitals and Political Parties) 10. Students are able to explain and apply the concept of financial management of Public Service Agency and Regional Public Service Agency (BLU & BLUD).
Mode of delivery (face-to-face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	-
Course content	<ol style="list-style-type: none"> 1. Public Sector Organization

	<ol style="list-style-type: none"> 2. Regulations and Standard Relating to Non-Governmental Public Sector Organizations and Governmental Public Sector Organizations. 3. Public Sector Organization Planning and Budgeting Concept 4. Public Sector Budgeting Approaches: Advantages and Disadvantages of Each Method 5. Accounting Basis, Measurement Focus and Financial Accounting Techniques in Public Sector Organizations 6. Types of Government Financial Reports in Indonesia and Their Elements 7. Central and Regional Government Accounting System 8. Indicators for Measuring Performance in Government Organizations 9. Auditing in Government Organizations 10. Financial Reports of Non-Profit Organizations Based on Financial Accounting Standards (SAK) 11. The Concept of Financial Management of Public Service Agency and Regional Public Service Agency (BLU & BLUD) 12. Accounting for Public Service Agency and Regional Public Service Agency (BLU & BLUD)
<p>Recommended or required reading and other learning resources/tools</p>	<ol style="list-style-type: none"> 1. Mardiasmo. 2009. <i>Akuntansi Sektor Publik</i>. Publisher: Andi, Yogyakarta. (Required) 2. Indra Bastian. 2010. <i>Akuntansi Sektor Publik: Suatu Pengantar</i>. Thrid edition. Publisher: BPFE, Yogyakarta. (Required) 3. Indra Bastian. 2011. <i>Sistem Akuntansi Sektor Publik</i>. Second edition. Publisher: Salemba Empat, Jakarta. (Required) 4. Deddi Nordiawan & A.Hertianti. 2010. <i>Akuntansi Sektor Publik</i>. Second edition. Publisher: Salemba Empat, Jakarta. (Required) 5. Freeman. 2009. <i>Governmental & Non-Profit Accounting</i>. Prentice Hall. (Required) 6. Michael H. Granof. 2007. <i>Government & Not-For-Profit Accounting</i>. 4th Edition. (Required) 7. R. Jones. 2000. <i>Public Sector Accounting</i>. 5th edition. Prentice Hall. (Required) 8. International Public Sector Accounting Standards (IPSAS). (Required) 9. Statement of Financial Accounting Standards no.45. (Required) 10. Government Regulation no.71 of 2010 concerning Government Accounting Standards (SAP). (Required) 11. Minister of Finance Regulation 220/PMK.05/2016 concerning Public Service Agency Accounting and Financial Reporting System. (Required) 12. Law no.17 of 2003 concerning State Finances. (Required) 13. Law no.1 of 2004 concerning State Treasury. (Required) 14. Law no.15 of 2004 concerning State Finance Management and Accountability Examination. (Required) 15. Government Regulation no. 58 of 2005 concerning Regional Financial Management. (Required) 16. Minister of Home Affairs Regulation no.13 of 2006 concerning Guidelines for Regional Financial Management as revised by Minister of Home Affairs Regulation no.59 of 2007 and Minister of Home Affairs Regulation no.21 of 2011. (Required) 17. Minister of Home Affairs Regulation no.64 of 2013 concerning Application of Accrual-Based Government Accounting Standards in Regional Governments. (Required)

	18. Law no.25 of 2004 concerning National Development Planning System. (Required)
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Group presentation 3. Individual assignments
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods and criteria	Assignment, Examination