

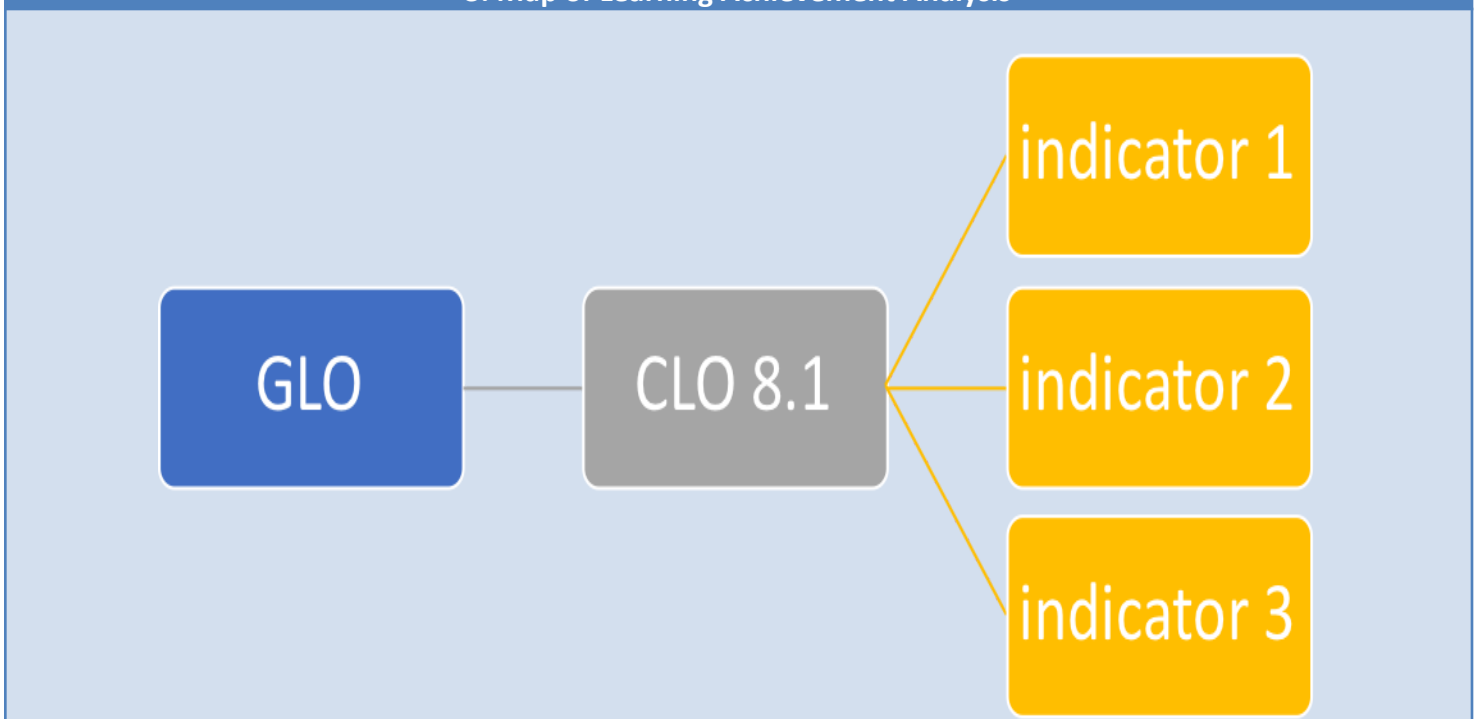
### 1.Course Identity

<b>Course Name/ Block</b>	Public Sector Accounting		
<b>Faculty</b>	Business and Economics	<b>Study Program</b>	Accounting
<b>Code</b>	31204521	<b>Weight</b>	3
<b>Group</b>	Creative Work Courses (MKKB)	<b>Intake</b>	Compulsory
<b>Semester</b>	6	<b>Availability</b>	Odd Semesters
<b>Methods</b>	In Class	<b>Media</b>	Blended
<b>Subject Group/ Block</b>	Public Sector Accounting	<b>Prerequisite</b>	Intermediate Accounting 2
<b>Instructor/ Instructor Coordinator</b>			

### 2. COURSE LEARNING OUTCOMES (CLO)

GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/ Evaluation	Weight
8	Students have knowledge, skills, competencies, and professional attitudes in the fields of public sector accounting and government	8.1	Being able to apply financial accounting standards to compile and analyze financial statements and interpret financial and non-financial information in various public sector entities	1. Understanding management accounting in public sector organizations	<ul style="list-style-type: none"> <li>Mid Exam Semester</li> <li>Assignment</li> </ul>	30% 18%
				2. Understanding financial accounting in public sector organizations	<ul style="list-style-type: none"> <li>Final Exam Semester</li> <li>Assignment</li> </ul>	13% 12%
				3. Understanding auditing in public sector organizations	<ul style="list-style-type: none"> <li>Final Exam Semester</li> <li>Assignment</li> </ul>	17% 9%

### 3. Map of Learning Achievement Analysis



#### 4. Learning Experience and Reference

<b>Learning Experience</b>	Students gain learning experience through assignments as follows: <ul style="list-style-type: none"> <li>• Paper assignments and presentations related management accounting topics in public sector organization</li> <li>• Paper assignments and presentations related to financial accounting topics in public sector organizations</li> <li>• Paper assignments and presentations about public sector organization audit topics</li> </ul>
<b>Reference</b>	<ol style="list-style-type: none"> <li>1. Mardiasmo (2019) Akuntansi Sektor Publik, Yogyakarta: Andi (<b>MS</b>)</li> <li>2. Mahmudi (2016) Akuntansi Sektor Publik, Yogyakarta: UII Press (<b>MD</b>)</li> <li>3. Jones, R. and Pendlebury, M. (2010) Public Sector Accounting. 6th Ed. London: Financial Times – Prentice Hall.</li> <li>4. Mahmudi (2018) Manajemen Kinerja Sektor Publik, Edisi 2, Yogyakarta: UPP STIM YKPN.</li> <li>5. Mahmudi (2019) Analisis Laporan Keuangan Pemerintah Daerah, Yogyakarta: UPP STIM YKPN.</li> <li>6. Bastian, Indra (2006) Sistem Akuntansi Sektor Publik, Edisi 2, Jakarta: Salemba Empat.</li> <li>7. Halim, Abdul (2005) Akuntansi Sektor Publik: Akuntansi Keuangan Daerah, Jakarta: Salemba Empat.</li> <li>8. Henley, D., Likierman, A., Perrin, J., Evans, M., Lapsley, I. and Whiteoak, J. (1992) Public Sector Accounting and Financial Control. 4th Ed. London: Chapman &amp; Hall.</li> <li>9. Razek, J.R., Hosch, G.A., and Ives, M. (2000) Introduction to Governmental and Not-For-Profit Accounting, 4th Ed., Upper Saddle River, NJ.: Prentice Hall.</li> <li>10. Peraturan Perundangan Terkait Pengelolaan Keuangan Negara/Daerah</li> </ol>

#### 5. Details of Learning Activities

Meetings	CLO/ Sub-CLO	Main/ Sub- Topics	Learning Method/Model	Implementa tion	References
<b>1</b>	Understanding management accounting in public sector organizations	<ul style="list-style-type: none"> <li>• Introduction to Lecture Materials and Learning Methods</li> <li>• Nature and Characteristics of Public Sector Organizations</li> </ul>	Lecture, Discussion, Question and Answer Face to Face: Lecturers discuss lecture rules with students. The lecturer explains the lecture material for the next 1 semester and the learning methods that will be used through the lecture method. <ul style="list-style-type: none"> <li>• Lecturers divide students into groups for the next 1 semester.</li> <li>• The lecturer explains the lecture material according to the topic of discussion</li> </ul>	1 <sup>st</sup> Week	<ol style="list-style-type: none"> <li>1. MS</li> <li>2. MD</li> </ol>
<b>2</b>	Understanding management accounting in public sector organizations	Public Sector Management Accounting	<ul style="list-style-type: none"> <li>• Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>• Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>• Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>• The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	2 <sup>nd</sup> Minggu	<ol style="list-style-type: none"> <li>1. MS</li> <li>2. MD</li> </ol>
<b>3</b>	Understanding	Public Sector Management	<ul style="list-style-type: none"> <li>• Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> </ul>	3 <sup>rd</sup> Week	<ol style="list-style-type: none"> <li>1. MS</li> <li>2. MD</li> </ol>

	management accounting in public sector organizations	Planning and Control	<ul style="list-style-type: none"> <li>Structured Learning: Students / groups who have been appointed make presentations using power point slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>		
4	Understanding management accounting in public sector organizations	Public Sector Performance Management	<ul style="list-style-type: none"> <li>Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	4 <sup>th</sup> Week	1. MS 2. MD
5	Understanding management accounting in public sector organizations	Public Sector Budgeting	<ul style="list-style-type: none"> <li>Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	5 <sup>th</sup> week	1. MS 2. MD
6	Understanding management accounting in public sector organizations	Public Sector Investment Valuation	<ul style="list-style-type: none"> <li>Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> </ul>	6 <sup>th</sup> week	1. MS 2. MD

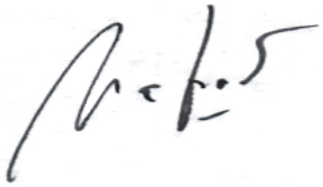
			<ul style="list-style-type: none"> <li>The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>		
<b>7</b>	Understanding management accounting in public sector organizations	Measurement of Public Sector Performance	<ul style="list-style-type: none"> <li>Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	7 <sup>th</sup> week	1. MS 2. MD
<b>8</b>	Understanding financial accounting in public sector organizations	Theory of Public Sector Financial Accounting	<ul style="list-style-type: none"> <li>Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	8 <sup>th</sup> week	1. MS 2. MD
<b>9</b>	Understanding financial accounting in public sector organizations	Techniques for Recording Public Sector Financial Accounting	<ul style="list-style-type: none"> <li>Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	9 <sup>th</sup> week	1. MS 2. MD
<b>10</b>	Understanding financial accounting in public sector organizations	Accounting Standards and Financial Reporting of Public Sector Organizations	<ul style="list-style-type: none"> <li>Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion</li> </ul>	10 <sup>th</sup> week	1. MS 2. MD

			<p>(suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</p> <ul style="list-style-type: none"> <li>● Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>● The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>		
<b>11</b>	Understanding auditing in public sector organizations	Public Sector Internal Control System	<ul style="list-style-type: none"> <li>● Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>● Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>● Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>● The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	11 <sup>th</sup> week	1. MS 2. MD
<b>12</b>	Understanding auditing in public sector organizations	Public Sector Financial Audit	<ul style="list-style-type: none"> <li>● Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>● Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>● Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>● The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	12 <sup>th</sup> week	1. MS 2. MD
<b>13</b>	Understanding auditing in public sector organizations	Public Sector Performance Audit	<ul style="list-style-type: none"> <li>● Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>● Structured Learning: Students / groups who have been appointed make presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</li> <li>● Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>● The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>	13 <sup>th</sup> week	1. MS 2. MD
<b>14</b>	Understanding auditing in public sector organizations	Public Sector Investigation Audit	<ul style="list-style-type: none"> <li>● Face to Face: The lecturer explains the lecture material according to the topic (prologue)</li> <li>● Structured Learning: Students / groups who have been appointed make presentations using</li> </ul>	14 <sup>th</sup> week	1. MS 2. MD

			<p>powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</p> <ul style="list-style-type: none"> <li>• Face to Face: The lecturer conducts further discussion and closes the lecture session.</li> <li>• The lecturer closes the class by giving an interactive quiz related to the topic using kahoot.it</li> </ul>		
--	--	--	---	--	--

### 6. Assessment System and Evaluation

Assessment System	<p>The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:</p> <table border="1" data-bbox="646 808 1365 1083"> <thead> <tr> <th>Total</th> <th>Mark</th> <th>Total</th> <th>Mark</th> </tr> </thead> <tbody> <tr> <td>&gt; 80,00</td> <td>A</td> <td>62,50 – 64,99</td> <td>C+</td> </tr> <tr> <td>77,50 – 79,99</td> <td>A-</td> <td>60,00 – 62,49</td> <td>C</td> </tr> <tr> <td>75,00 – 77,49</td> <td>A/B</td> <td>55,00 – 59,99</td> <td>C-</td> </tr> <tr> <td>72,50– 74,99</td> <td>B+</td> <td>50,00 – 54,99</td> <td>C/D</td> </tr> <tr> <td>70,00 – 72,49</td> <td>B</td> <td>45,00 – 49,99</td> <td>D+</td> </tr> <tr> <td>67,50 – 69,99</td> <td>B-</td> <td>40,00 – 44,99</td> <td>D</td> </tr> <tr> <td>65,00 – 67,49</td> <td>B/C</td> <td>&lt; 40</td> <td>E</td> </tr> </tbody> </table>	Total	Mark	Total	Mark	> 80,00	A	62,50 – 64,99	C+	77,50 – 79,99	A-	60,00 – 62,49	C	75,00 – 77,49	A/B	55,00 – 59,99	C-	72,50– 74,99	B+	50,00 – 54,99	C/D	70,00 – 72,49	B	45,00 – 49,99	D+	67,50 – 69,99	B-	40,00 – 44,99	D	65,00 – 67,49	B/C	< 40	E
Total	Mark	Total	Mark																														
> 80,00	A	62,50 – 64,99	C+																														
77,50 – 79,99	A-	60,00 – 62,49	C																														
75,00 – 77,49	A/B	55,00 – 59,99	C-																														
72,50– 74,99	B+	50,00 – 54,99	C/D																														
70,00 – 72,49	B	45,00 – 49,99	D+																														
67,50 – 69,99	B-	40,00 – 44,99	D																														
65,00 – 67,49	B/C	< 40	E																														
Evaluation System	<ul style="list-style-type: none"> <li>• Students who take public sector accounting courses must get a minimum grade of C, if they do not reach the minimum grade, students can repeat the following semester.</li> </ul>																																

Date:	Date :	Date:
Validated by the Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA		