



**Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Accounting Education Study Program**

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Public Sector Accounting Practicum	8720902120	Compulsory Study Program Subjects	T=2	P=0	ECTS=3.18	4	July 17, 2024
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Moh. Danang Bahtiar, S.Pd., M.Pd.		Dr. Agung Listiadi, M.Ak			Rochmawati, S.Pd., M.Ak.	

Learning model	Case Studies																																																																																				
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																				
	Program Objectives (PO)																																																																																				
	PO - 1	Able to utilize information technology to complete specific tasks, general problems and unexpected problems in the field of work involving state/government financial management and non-profit organizations																																																																																			
	PO - 2	Able to prepare financial reports in accordance with public accounting standards both manually and computerized																																																																																			
	PO - 3	Able to choose or develop appropriate and correct solutions according to educational and accounting principles to solve problems in the field of state/government financial management, non-profit organizations and village financial accounting systems																																																																																			
	PLO-PO Matrix																																																																																				
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																					
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Short Course Description This course discusses the practice of implementing the accounting cycle in state institutions/government/non-profit organizations, which includes a discussion of the meaning and characteristics of government accounting, the preparation of financial reports which include Balance Sheet Reports, Budget Realization Reports, Cash Flow Reports, Operational Reports and Notes to Reports. Finances are in accordance with PSAP standards and continue with village financial management and implementation.

References

Main :

- Halim, Abdul dan Kusufi, Muhammad Syam. 2017. Teori,Konsep dan Aplikasi Akuntansi Sektor Publik. Jakarta: Salemba Empat.
- Mardiasmo. 2018. Akuntansi Sektor Publik. Andi: Yogyakarta.
- PP No. 71 Pernyataan Standar Akuntansi Pemerintahan.
- Undang – Undang No. 6 Tahun 2014 tentang Pemerintahan Desa
- Permendagri No. 20 Tahun 2018 tentang Pengelolaan Keuangan Desa
- Bagjana, Indra F. dkk. 2021. Kebijakan Akuntansi Pemerintah Daerah. Bandung: Yrama Widya.
- Nordiawan, Deddi dan Hertianti, Ayuningtyas. 2016. Akuntansi Sektor Publik Edisi 2. Jakarta: Salemba Empat.
- Yabbar, Rahmah dan Hamzah, Ardi. 2015. Akuntansi Pemerintahan Berbasis Akrual. Surabaya: Pustaka.
- Hoesada, Jan. 2019. Akuntansi Desa. Jakarta: Salemba Empat.
- Yuliansyah dan Rusmianto. 2018. Akuntansi Desa. Jakarta: Salemba Empat.
- Wijaya, David. 2018. Akuntansi Desa. Jakarta: Salemba Empat.

Supporters:

Supporting lecturer		Dr. Suci Rohayati, S.Pd., M.Pd. Moh. Danang Bahtiar, S.Pd., M.Pd. Amirul Arif, S.Pd., M.Ak.					
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline (offline)	Online (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Mastering basic concepts, basic principles and characteristics of public sector organizations	1.1 Identify the characteristics of public sector entities and their differences with business entities 1.2 Identify the basic concepts of government accounting 1.3 Identify the basic principles of state and regional financial management 1.4 Understand the regulations related to financial management in the public sector	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities	Problem Based Learning and Assignment 2 X 50		Material: Basic concepts, basic principles and characteristics of public sector organizations References: <i>Yabbar, Rahmah and Hamzah, Ardi. 2015. Accrual-Based Government Accounting. Surabaya: Library.</i>	3%
2	Able to prepare financial reports for non-profit (non-government) organizations	2.1 Identifying types of non-profit organizations 2.2 Identifying financial transactions of non-profit organizations 2.3 Preparing financial reports for non-profit organizations	Criteria: 1.Criteria: Grading Rubric 2.Form: Test and Non Test Form of Assessment : Participatory Activities, Practice/Performance	Problem Based Learning and Assignment 2 X 50		Material: 1. Types of non-profit organizations, 2. Financial transactions of non-profit organizations, 3. Preparing financial reports for non-profit organizations. Readers: <i>Nordiawan, Dedi and Hertianti, Ayuningtyas. 2016. Public Sector Accounting Edition 2. Jakarta: Salemba Empat.</i>	3%
3	Able to prepare central government financial reports	3.1 Understand the PPKD Accounting system 3.2 Be able to prepare the PPKD Accounting process	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities, Practical Assessment	Problem Based Learning and Assignment 2 X 50		Material: 1. PPKD Accounting System, 2. PPKD Accounting Process Reader: <i>Halim, Abdul and Kusufi, Muhammad Syam. 2017. Theory, Concepts and Applications of Public Sector Accounting. Jakarta: Salemba Empat.</i>	3%
4	Able to compile the Regional Government Accounting process - Revenue, Receivables, Expenditures, Expenses and Inventory	4.1 Recording Regional Government Revenue transactions. 4.2 Recording Regional Government Expenditure and Expense transactions	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities, Practical Assessment	Problem Based Learning and Assignment 2 X 50		Material: 1. Accounting for Regional Government Revenue, 2. Accounting for Regional Government Expenditures Reference: <i>Mardiasmo. 2018. Public Sector Accounting. Andi: Yogyakarta.</i>	3%

5	Able to calculate and record Regional Government accounting processes-Fixed Assets, Financing, Investment, Liabilities and Equity	5.1 Recording Regional Government financing and investment transactions 5.2 Recording Regional Government fixed asset transactions 5.3 Recording Regional Government liability transactions 5.4 Recording Regional Government equity transactions	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities	Problem Based Learning and Assignment 2 X 50	Material: 1. Accounting for local government financing and investment, 2. Accounting for fixed assets, 3. Accounting for liabilities, 4. Accounting for equity References: <i>Bagjana, Indra F. et al. 2021. Regional Government Accounting Policy. Bandung: Yrama Widya.</i>	3%
6	Able to prepare SKPD financial reports	6.1 Preparing a Budget Realization Report 6.2 Preparing an Operational Report 6.3 Preparing a SAL Change Report 6.4 Preparing a Balance Sheet 6.5 Preparing CaLK	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Forms of Assessment : Participatory Activities, Practical Assessment, Practical / Performance	Problem Based Learning and Assignment 2 X 50	Material: 1. Budget Realization Report, 2. Operational Report, 3. SAL Change Report, 4. Balance Sheet, 5. CaLK Library: <i>Mardiasmo. 2018. Public Sector Accounting. Andi: Yogyakarta.</i>	3%
7	Able to prepare PPKD Financial Reports	7.1 Preparation of Budget Realization Report 7.2 Operational Report 7.3 Preparation of SAL Change Report 7.4 Balance Sheet 7.5 Preparation of Cash Flow Report 7.6 Equity Change Report 7.7 Preparation of CaLK	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities, Practical Assessment	Problem Based Learning and Assignment 2 X 50	Material: 1.Budget Realization Report, 2.Operational Report, 3.SAL Change Report, 4.Balance Sheet, 5.Cash Flow Report, 6.Equity Change Report, 7.CaLK Library: <i>Halim, Abdul and Kusufi, Muhammad Syam. 2017. Theory, Concepts and Applications of Public Sector Accounting. Jakarta: Salemba Empat.</i>	3%
8	Midterm Evaluation / Midterm Exam	UTS	Criteria: Maximum value 100 Form of Assessment : Participatory Activities, Tests	UTS 2 X 50	Material: UTS Library:	20%

9	Understand the basic concepts, basic principles and characteristics of the village financial accounting system	9.1 Identify basic concepts and principles of village financial management 9.2 Analyze the village financial accounting system 9.3 Understand the regulations related to village financial management	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities	Problem Based Learning and Assignment 2 X 50		Material: 1. Basic concepts and principles of village financial management, 2. Village financial accounting system, 3. Village financial management regulations. Reference: <i>Law no. 6 of 2014 concerning Village Government</i>	4%
10	Preparing Village Financial Planning & Budgeting	Prepare the Village APB budgeting process	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities, Practice/Performance	Problem Based Learning and Assignment 2 X 50		Materials: 1. Village APBD budgeting process, 2. Village APBD structure, 3. Changes to the Village APB Library: <i>Law no. 6 of 2014 concerning Village Government</i>	4%
11	Preparing Village Financial Planning & Budgeting	Prepare the Village APB budgeting process	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities, Practical Assessment	Problem Based Learning and Assignment 2 X 50		Materials: 1. Village APBD budgeting process, 2. Village APBD structure, 3. Changes to the Village APB Library: <i>Law no. 6 of 2014 concerning Village Government</i>	4%
12	Arranging Village Financial Administration	1.Arrange village revenue administration 2.Arrange village expenditure administration 3.Arrange village financing administration	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities	Problem Based Learning and Assignment 2 X 50		Material: 1. Administration of village revenues, 2. Administration of village expenditure, 3. Administration of village financing Reference: <i>Hoesada, Jan. 2019. Village Accounting. Jakarta: Salemba Empat.</i>	3%
13	Arranging Village Financial Administration	1.Arrange village revenue administration 2.Arrange village expenditure administration 3.Arrange village financing administration	Criteria: 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test Form of Assessment : Participatory Activities, Practical Assessment	Problem Based Learning and Assignment 2 X 50		Material: 1. Administration of village revenues, 2. Administration of village expenditure, 3. Administration of village financing Reference: <i>Hoesada, Jan. 2019. Village Accounting. Jakarta: Salemba Empat.</i>	4%

14	Preparing Village Financial Reporting and Accountability	<ol style="list-style-type: none"> 1.Prepare a Realization Report on the Implementation of the Village APB 2.Prepare an Accountability Report for the Realization of Village APB Implementation 3.Prepare a Realization Report on the Use of Village Funds 4.Prepare an Accountability Report for the Realization of Village APB Implementation 5.Prepare a Village Property Report 6.Prepare Sectoral Program and Regional Program Reports 7.Prepare information reports to the public 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	Problem Based Learning and Assignment 2 X 50	<p>Materials: 1. Report on the Realization of the Implementation of the Village APB, 2. Accountability Report on the Realization of the Implementation of the Village APB, 3. Report on the Realization of the Use of Village Funds, 4. Accountability Report on the Realization of the Implementation of the Village APB, 5. Report on Village Owned Assets, 6. Report on Sectoral Programs and Programs Regional, 7. Information report to the community</p> <p>Reference: <i>Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management</i></p>	4%
15	Preparing Village Financial Reporting and Accountability	<ol style="list-style-type: none"> 1.Prepare a Realization Report on the Implementation of the Village APB 2.Prepare an Accountability Report for the Realization of Village APB Implementation 3.Prepare a Realization Report on the Use of Village Funds 4.Prepare an Accountability Report for the Realization of Village APB Implementation 5.Prepare a Village Property Report 6.Prepare Sectoral Program and Regional Program Reports 7.Prepare information reports to the public 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.Criteria: 2.Assessment rubric 3.Form: 4.Test and Non Test <p>Forms of Assessment : Participatory Activities, Practical Assessment, Practical / Performance</p>	Problem Based Learning and Assignment 2 X 50	<p>Materials: 1. Report on the Realization of the Implementation of the Village APB, 2. Accountability Report on the Realization of the Implementation of the Village APB, 3. Report on the Realization of the Use of Village Funds, 4. Accountability Report on the Realization of the Implementation of the Village APB, 5. Report on Village Owned Assets, 6. Report on Sectoral Programs and Programs Regional, 7. Information report to the community</p> <p>Reference: <i>Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management</i></p>	6%

16	Final Semester Evaluation / Final Semester Examination	UAS	Criteria: Maximum value 100 Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	UAS 2 X 50		Material: UAS Literature:	30%
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Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	55%
2.	Project Results Assessment / Product Assessment	15%
3.	Practical Assessment	13.5%
4.	Practice / Performance	6.5%
5.	Test	10%
		100%

Notes

1. **Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.