



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	8720903010		T=3 P=0 ECTS=4.77	3	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	Project Based Learning
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Program Learning Outcomes (PLO)	PLO study program that is charged to the course
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Program Objectives (PO)	
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PO - 1	Able to utilize information technology to complete certain tasks, general problems and unexpected problems in the field of work involving state/government financial management and non-profit organizations;
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PO - 2	Able to prepare financial reports in accordance with public accounting standards both manually and computerized
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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
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PLO-PO Matrix	
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P.O					
PO-1					
PO-2					
PO-3					

PO Matrix at the end of each learning stage (Sub-PO)	
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	<table border="1" style="margin: auto;"> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> <tr> <td>PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-2</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-3</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																
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Short Course Description	This course discusses the essence, concepts and procedures as well as the accounting cycle in state/government institutions/non-profit organizations, which includes a discussion of the definition and characteristics of government accounting, which includes preparing balance sheets, budget realization. reports, cash flow reports, operational reports and notes to reports. according to PSAP standards, followed by the elaboration of PSAP No. 1 becomes PSAP No. 12 with PP no. 71 of 2010
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References	Main :
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1. Agoes, Sukrisno. 2012 1CAuditingPetunjuk PraktisPemeriksaan Akuntan Oleh Akuntan Publik, Jilid 1, Edisi Keempat, Salemba Empat, Jakarta.
2. Baswair, Revisond. 2000. Akuntansi Pemerintahan Indonesia,Edisi ke Yogyakarta: BPFE.
3. Bastian, Indra. 2006. Sistem Akuntansi Sektor Publik, Edisi 2, Salemba Empat: Jakarta.
4. Halim, Abdul dan Kusufi, Syam. 2012. Teori, Konsep dan Aplikasi Akuntansi Sektor Publik. Jakarta: Salemba Empat.
5. Nordiawan, Deddi. 2006. Akuntansi SektorPublik. Jakarta: Salemba Empat. 6. Darise, Nurlan. 2008.
6. Akuntansi Keuangan Daerah. Jakarta: PT INDEKS.
7. PP No. 71 Pernyataan Standar Akuntansi Pemerintahan.

Supporters:	
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Supporting lecturer	Dr. Agung Listiadi, S.Pd., M.Ak. Moh. Danang Bahtiar, S.Pd., M.Pd.
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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	Able to describe the essence, concepts and procedures as well as the accounting cycle in state/government institutions/non-profit organizations	1.1 Explain the essence, concepts and procedures as well as the accounting cycle in state/government institutions/non-profit organizations	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities	PBL 3 X 50		Material: essence, concepts and procedures as well as the accounting cycle in state institutions/government/non-profit organizations Reference: PP No. 71 Statement of Government Accounting Standards.	0%
2	Students are able to analyze the Understanding and Principles of Sharia Finance	1.Discussing Muamalah Fiqh, especially regarding Islam and the aims of Sharia 2. Understanding the Sharia Financial System	Criteria: 0-100 Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	PBL 3 X 50		Material: Understanding and Principles of Sharia Finance Reference: Baswair, Revisond. 2000. Indonesian Government Accounting, Yogyakarta Edition: BPF E.	4%
3	Able to describe PSAP 02	3.1 Explaining PSAP 02 – Cash Based Budget Realization Report 3.2 Explaining the structure of the LRA 3.3 Explaining the Reporting Period 3.4 Explaining Timeliness 3.5 Explaining the Contents of the LRA 3.6 Explaining the information presented in the LRA 3.7 Explaining the Financial Statements 3.8 Explaining Budget Accounting, LRA Revenue Accounting, Expenditure Accounting, Surplus /LRA Deficit, Financing, SILPA/SIKPA, Transactions in Foreign Currency 3.9 Explain the effective date	Criteria: 0-100 Form of Assessment : Assessment of Project Results / Product Assessment, Practices / Performance	PBL 3 X 50		Material: describing PSAP 02 References: Halim, Abdul and Kusufi, Syam. 2012. Theory, Concepts and Applications of Public Sector Accounting. Jakarta: Salemba Empat.	4%
4	Able to describe PSAP 03	4.1 Explain the scope of Cash Flow 4.2 Explain cash flow reporting entities 4.3 Explain presentation of cash flow statements 4.4 Explain cash flow reporting 4.5 Explain Acquisition and Disposal of government investments 4.6 Explain non-cash transactions 4.7 Explain components of cash and cash equivalents 4.8 Explain other disclosures 4.9 Explain effective date	Criteria: 0-100 Form of Assessment : Participatory Activities	PBL 3 X 50		Material: describing PSAP 03 Reference: Baswair, Revisond. 2000. Indonesian Government Accounting, Yogyakarta Edition: BPF E.	4%
5	Able to describe PSAP 04	5.1 Explain the scope of PSAP 04- CALK 5.2 Explain the presentation of Notes to Financial Statements 5.3 Explain the disclosure of CALK 5.4 Explain the effective date	Criteria: 0-100 Form of Assessment : Participatory Activities	PBL 3 X 50		Material: describing PSAP 04 Reference: Baswair, Revisond. 2000. Indonesian Government Accounting, Yogyakarta Edition: BPF E.	4%

6	Able to describe PSAP 05	6.1 Explain inventory recognition 6.2 Explain inventory measurement 6.3 Explain inventory expense 6.4 Explain disclosure 6.5 Explain effective date	Criteria: 0-100 Form of Assessment : Participatory Activities	pbl 3 X 50		Material: describing PSAP 05 References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting. Jakarta: Salemba Empat.</i>	4%
7	Able to describe PSAP 06	7.1 Explain the scope of investment 7.2 Explain the form and classification of investment 7.3 Explain investment recognition 7.4 Explain investment measurement 7.5 Explain investment appraisal methods 7.6 Explain recognition of investment results 7.7 Explain investment release and transfer	Criteria: 0-100 Form of Assessment : Participatory Activities	pbl 3 X 50		Material: describing PSAP 06 References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting. Jakarta: Salemba Empat.</i>	3%
8	UTS	uts	Criteria: Maximum value 100 Form of Assessment : Test	UTS 3 X 50		Material: UTS Library:	20%
9	Able to describe PSAP 07	9.1 Explain the scope of fixed assets 9.2 Explain the classification of fixed assets 9.3 Explain the recognition of fixed assets 9.4 Explain the measurement of fixed assets 9.5 Explain the valuation of fixed assets 9.6 Explain expenditure after acquisition 9.7 Explain the subsequent measurement of fixed assets 9.8 Explain the accounting for land, historic, infrastructure, military assets 9.9 Explain the termination and disposal of fixed assets 9.10 Explain the disclosure of fixed assets	Criteria: Full marks are obtained if you do all the questions correctly Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Learning method: discussion, question and answer, and assignment Learning model: Cooperative Learning 3 X 50		Material: describing PSAP 07 References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting. Jakarta: Salemba Empat.</i>	3%
10	Able to describe PSAP 08	10.1 Explains the scope of construction in progress 10.2 explains construction in progress 10.3 Explains construction contracts 10.4 Explains unification and segmentation of construction contracts 10.5 Explains unification and segmentation of construction contracts 10.6 Explains recognition of construction in progress 10.7 Explains measurement and disclosure of construction in progress	Criteria: Full marks are obtained if you do all the questions correctly Form of Assessment : Project Results Assessment / Product Assessment	Learning Method: discussion, question and answer, and assignment Learning model: Cooperative Learning 3 X 50		Material: describing PSAP 08 References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting. Jakarta: Salemba Empat.</i>	3%

11	Able to describe PSAP 09	11.1 Explain the scope of liability accounting 11.2 Explain the classification of liabilities 11.3 Explain the recognition of liabilities 11.4 Explain the measurement of liabilities 11.5 Explain changes in foreign exchange 11.6 Explain the settlement of liabilities before maturity and debt restructuring 11.7 Explain the write-off of debt 11.8 Explain the costs associated with government debt 11.9 Explain the presentation and disclosure	Criteria: Full marks are obtained if you do all the questions correctly Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Learning method: discussion, question and answer, and assignment Learning model: Cooperative Learning 3 X 50		Material: describing PSAP 09 References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting.</i> Jakarta: Salemba Empat.	3%
12	Able to describe PSAP 10	12.1 Explain the scope of PSAP 10 12.2 Explain error correction, changes in accounting policies, changes in accounting estimates and discontinued operations	Criteria: Full marks are obtained if you do all the questions correctly Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Learning method: discussion, question and answer, and assignment Learning model: Cooperative Learning 3 X 50		Material: describing PSAP 10 References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting.</i> Jakarta: Salemba Empat.	4%
13	Able to describe PSAP 11	13.1 Explain the scope of consolidated financial statements 13.2 Explain the presentation of consolidated financial statements 13.3 Explain reporting entities 13.4 Explain accounting entities 13.5 Explain public/regional service agencies 13.6 Explain disclosure of consolidated financial statements	Criteria: Full marks are obtained if you do all the questions correctly Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance	Learning method: discussion, question and answer, and assignment Learning model: Cooperative Learning 3 X 50		Material: describing PSAP 11 References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting.</i> Jakarta: Salemba Empat.	4%
14	Able to describe PSAP 12	14.1 Explain operational reports 14.2 Explain the benefits of Operational reports 14.3 Explain Income Accounting LO 14.4 Explain Expense Accounting 14.5 Explain Surplus/deficit from operational and non-operational activities 14.6 Explain extraordinary items, transactions in foreign currency and LO income transactions and Expenses in the form of goods and services	Criteria: Full marks are obtained if you do all the questions correctly Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Learning method: discussion, question and answer, and assignment Learning model: Cooperative Learning 3 X 50		Material: describing PSAP 12 References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting.</i> Jakarta: Salemba Empat.	4%
15	Able to practice the public sector accounting cycle	15.1 Practice Public sector accounting cycle	Criteria: Full marks are obtained if you do all the questions correctly Form of Assessment : Project Results Assessment / Product Assessment	Learning method: discussion, question and answer, and assignment Learning model: Problem Based Learning 3 X 50		Material: practicing the public sector accounting cycle References: Halim, Abdul and Kusufi, Syam. 2012. <i>Theory, Concepts and Applications of Public Sector Accounting.</i> Jakarta: Salemba Empat.	6%

16	UAS	UAS	Criteria: Maximum value 100 Form of Assessment : Project Results Assessment / Product Assessment	UAS 3X50		Material: UAS Literature:	30%
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Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	25.33%
2.	Project Results Assessment / Product Assessment	51.33%
3.	Practice / Performance	3.33%
4.	Test	20%
		99.99%

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** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities 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.**