



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date																																																																																																				
Public Accounting	6220103130		T=3 P=0 ECTS=4.77	4	May 8, 2023																																																																																																				
AUTHORIZATION	SP Developer		Course Cluster Coordinator	Study Program Coordinator																																																																																																					
	Loggar Bhilawa, SE, M.Si, Ak		Lintang Venusita, SE, M.Si, Ak	Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																																																																					
Learning model	Case Studies																																																																																																								
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																																								
	PLO-5	Able to apply and analyze basic principles of various economic theories; Accounting Science, Business; and Business Law																																																																																																							
	Program Objectives (PO)																																																																																																								
	PO - 1	Identify the concepts that apply in public sector accounting																																																																																																							
	PO - 2	Analyze budget and accounting processes																																																																																																							
	PO - 3	Identify the relationship between APBN and APBD																																																																																																							
	PO - 4	Applying SAP in preparing Regional Financial reports																																																																																																							
	PLO-PO Matrix																																																																																																								
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>P.O</td> <td colspan="4">PLO-5</td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-4</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>				P.O	PLO-5				PO-1					PO-2					PO-3					PO-4																																																																															
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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 characteristics of public sector organizations and budgets, Government budgets (APBN, APBD-APB-Des), measuring Public Sector Performance, mentions and explains the accounting process, accounting techniques, financial report structures, and the use of accounting information in public sector organizations , as well as accounting practices in Central Government and Regional Finance																																																																																																								
References	Main :																																																																																																								
	<ol style="list-style-type: none"> 1. Maryani, Yuliansyah, Harnovinsah, Reskino. 2016. Praktikum Akuntansi Keuangan Pemerintahan Daerah Berbasis Akrua. Salemba Empat: Jakarta 2. Halim, Abdul. 2015. Akuntansi Sektor Publik. Salemba Empat: Jakarta 3. Rambe, Erlina dan Rasdianto. 2015. Akuntansi Keuangan Daerah. Salemba Empat: Jakarta 4. Mutia, Desmiyawati, dan Azlina. 2015. Praktikum Penyusunan Laporan Keuangan Pemerintah Daerah. Salemba Empat: Jakarta 																																																																																																								
	Supporters:																																																																																																								
	<ol style="list-style-type: none"> 1. Standar Akuntansi Pemerintahan 																																																																																																								

Supporting lecturer		Frizkana Meilia, S.E., M.A. Loggar Bhilawa, S.E., M.Si., Ak. Eko Prasetyo, S.E., M.Acc., Ak., CA					
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 prepare a Public Sector Accounting concept map	1.Accuracy of analyzing differences in characteristics of private and public sector organizations 2.Accuracy Identifying the scope of ASP and its regulations 3.Accuracy in Recognizing the Differences in Private and Public Sector Accounting	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): - TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 x 50	Material: Types and characteristics of public sector organizations Reference: <i>Halim, Abdul. 2015. Public Sector Accounting. Salemba Empat: Jakarta</i> <hr/> Material: SAP 1 Library: <i>Government Accounting Standards</i>	5%
2	Students are able to understand the concept of government budgeting	1.Accuracy in explaining the concept of the government budget 2.Accuracy in explaining the functions, principles, classifications and approaches to government budgeting, characteristics of government accounting 3.Accuracy in explaining the government budget cycle 4.Accuracy in explaining the state revenue and expenditure budget 5.Accuracy in explaining regional income and expenditure budgets 6.Accuracy in explaining the financial balance of central and regional governments	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): - TM (1x(3x50')): Explanation of material and discussion - BM (1x(3x60')): Comprehension of material - PT (1x(3x60')): Individual assignment 3 50	ViLearning SIDIA 3 x 50	Material: Government Budget Reference: <i>Halim, Abdul. 2015. Public Sector Accounting. Salemba Empat: Jakarta</i> <hr/> Material: Making a transaction journal Reader: <i>Maryani, Yuliansyah, Hamovinsah, Reskino. 2016. Accrual-Based Regional Government Financial Accounting Practicum. Salemba Empat: Jakarta</i>	5%

3	Students are able to understand the concept of state treasury	<ol style="list-style-type: none"> 1.Accuracy in explaining the meaning, scope and general principles of state treasury 2.Accuracy in explaining the implementation of government revenues and expenditures 3.Accuracy in explaining the management of state cash/money 4.Accuracy in explaining the administration and accountability of the APBN/APBD 	Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: Making a transaction journal Reader: Maryani, Yuliansyah, Harnovinsah, Reskino. 2016. <i>Accrual-Based Regional Government Financial Accounting Practicum</i> . Salemba Empat: Jakarta Material: chapter 3 References: Halim, Abdul. 2015. <i>Public Sector Accounting</i> . Salemba Empat: Jakarta	5%
4	Students are able to understand the techniques and conceptual framework of government accounting	<ol style="list-style-type: none"> 1.Accuracy in explaining Government Accounting Concepts 2.Accuracy in answering questions 3.Sharpness in analyzing and reviewing central government financial reports (LKPP) 	Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: Techniques and conceptual framework of government accounting Reference: Halim, Abdul. 2015. <i>Public Sector Accounting</i> . Salemba Empat: Jakarta	5%
5	Students are able to understand the central and regional government accounting systems	<ol style="list-style-type: none"> 1.Communicate in a structured, clear and confident manner 2.Accuracy in answering questions 3.Sharpness in analyzing and reviewing regional government financial reports (LKPD) 	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities, Practice/Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: Central and regional government accounting systems References: Halim, Abdul. 2015. <i>Public Sector Accounting</i> . Salemba Empat: Jakarta	5%
6	Students are able to understand and explain the presentation of government financial reports	<ol style="list-style-type: none"> 1.Accuracy in explaining government financial reports 2.Sharpness in analyzing and reviewing ministry financial reports 	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities, Practice/Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: Presentation of government financial reports References: Halim, Abdul. 2015. <i>Public Sector Accounting</i> . Salemba Empat: Jakarta	5%
7	Students are able to study articles related to government accounting (theme: study material 1-6)	<ol style="list-style-type: none"> 1.Accuracy in answering questions 2.Sharpness in analyzing and reviewing the articles presented 	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities, Practice/Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: Study of government accounting articles (theme: study material 1-6) References: Halim, Abdul. 2015. <i>Public Sector Accounting</i> . Salemba Empat: Jakarta	5%

8	MIDTERM EXAM		Form of Assessment : Test				10%
9	Students are able to understand inventory and fixed asset accounting in the government	<ol style="list-style-type: none"> 1.Accuracy in explaining the concept of inventory 2.Accuracy in explaining recognition, inventory measurement 3.Accuracy in explaining the concept of inventory costs 4.Accuracy in explaining inventory disclosures 5.Accuracy in explaining the Concept, Classification and Recognition, measurement and valuation of fixed assets 6.Accuracy in explaining the termination and release as well as Disclosure of fixed assets 	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: Accounting for inventories and fixed assets in government Reference: <i>Government Accounting Standards</i>	5%
10	Able to prepare Regional Financial reports (2)	<ol style="list-style-type: none"> 1.Accuracy in explaining the Regional Financial Accounting Cycle 2.Accuracy in identifying transactions and compiling journals 	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: student worksheet case Readers: <i>Mutia, Desmiyawati, and Azlina. 2015. Practicum for Preparing Regional Government Financial Reports. Salemba Empat: Jakarta</i>	5%
11	Able to prepare Regional Financial reports	Prepare SKPD financial reports	Criteria: Individual scores are maximum if students do all the questions correctly. Form of Assessment : Participatory Activities, Practice/Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: student worksheet case Readers: <i>Mutia, Desmiyawati, and Azlina. 2015. Practicum for Preparing Regional Government Financial Reports. Salemba Empat: Jakarta</i>	5%
12	Able to prepare Regional Financial reports	<ol style="list-style-type: none"> 1.Accuracy in carrying out adjusting journals 2.Accuracy in identifying adjusting entries in end-of-period transactions 	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities, Practice/Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 x 50	Material: student worksheet case Readers: <i>Mutia, Desmiyawati, and Azlina. 2015. Practicum for Preparing Regional Government Financial Reports. Salemba Empat: Jakarta</i>	5%

13	Students are able to understand Village Accounting	1.Accuracy in explaining the concept of Village Accounting 2.Accuracy in describing and analyzing village accounting problems	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: Village Government • Village Finance • Village Financial Reports • Making Village & Hamlet Budgets and Proposals Library: <i>Halim, Abdul. 2015. Public Sector Accounting. Salemba Empat: Jakarta</i>	5%
14	Students are able to understand Regional Financial Accounting Practices & Non-Profit Organizations	1.Accuracy in analyzing Regional Financial Accounting & Non-Profit Organization cases 2.Accuracy in preparing regional government financial reports	Criteria: Criteria: Accuracy, suitability, accuracy and sharpness in processing and analyzing data Form of Assessment : Participatory Activities, Practice/Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: The ins and outs of Regional Financial Accounting • The ins and outs of non-profit organizations • Steps in Regional Financial Practices and Non-Profit Organizations References: <i>Halim, Abdul. 2015. Public Sector Accounting. Salemba Empat: Jakarta</i>	5%
15	Able to prepare Regional Financial reports (7)	1.Accuracy in making working papers 2.Accuracy in calculating working paper balances	Criteria: Descriptive Rubric Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	ViLearning SIDIA 3 X 50	Material: Study of government accounting articles (theme: study material 9-4) References: <i>Halim, Abdul. 2015. Public Sector Accounting. Salemba Empat: Jakarta</i>	5%
16	FINAL EXAMS		Form of Assessment : Test				20%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	52.5%
2.	Project Results Assessment / Product Assessment	2.5%
3.	Practice / Performance	15%
4.	Test	30%
		100%

Notes

- 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.
- 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.
- 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.
- 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.
- 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.