



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 sector accounting	6220103021		T=3 P=0 ECTS=4.77	2	July 17, 2024																																																																																																																																
AUTHORIZATION	SP Developer		Course Cluster Coordinator		Study Program Coordinator																																																																																																																																
	Lintang Venusita, SE., Ak., M.Si., CA., BKP., ACPA.			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																																																																																																
Learning model	Project Based Learning																																																																																																																																				
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																																																																																																																																			
	PLO-10	Able to prepare, present and evaluate public accounting and tax reports, in accordance with the professional code of ethics, public accounting standards and tax regulations with the support of information technology																																																																																																																																			
	Program Objectives (PO)																																																																																																																																				
	PO - 1	CPMK 1: Explain and analyze theoretical concepts of accounting for the public sector in government and non-government for various stakeholders																																																																																																																																			
	PO - 2	Explain the scope of the basic principles of reporting entities in public sector organizations and preparing financial reports																																																																																																																																			
	PO - 3	Practicing government accounting for income, expense and expenditure accounts, transfers, financing, cash and cash equivalents, receivables, inventories, investments, fixed assets, reserve funds, liabilities;																																																																																																																																			
	PO - 4	CPMK 4: Practicing public sector accounting other than local government																																																																																																																																			
	PO - 5	Measuring financial performance in public sector organizations																																																																																																																																			
	PLO-PO Matrix																																																																																																																																				
		<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>P.O</th> <th>PLO-5</th> <th>PLO-10</th> </tr> </thead> <tbody> <tr><td>PO-1</td><td></td><td></td></tr> <tr><td>PO-2</td><td></td><td></td></tr> <tr><td>PO-3</td><td></td><td></td></tr> <tr><td>PO-4</td><td></td><td></td></tr> <tr><td>PO-5</td><td></td><td></td></tr> </tbody> </table>				P.O	PLO-5	PLO-10	PO-1			PO-2			PO-3			PO-4			PO-5																																																																																																																
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																																																																					
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Short Course Description	Public Accounting MK is a science and skills MK which aims to provide students with insight into the basic framework for presenting and preparing financial reports in the government and non-government sectors, accounting policies and principles, the Accounting Cycle, Recognition, measurement, presentation and disclosure of report elements finance and preparation of government and non-government sector financial reports.																																																																																																																																				
References	Main :																																																																																																																																				
	<ol style="list-style-type: none"> 1. KSAP. 2021. Standar Akuntansi Pemerintahan (https://www.ksap.org/sap/wp-content/uploads/2021/11/Buku-SAP-2021.pdf) 2. DSAK IAI. 2020. ISAK 35. IAI 3. Erlina, Rambe dan Rasdianto. 2015. Akuntansi Keuangan Daerah. Salemba Empat 4. Jan Hoesada. 2019. Dasar Teori Akuntansi Pemerintahan. KSAP 5. Nunuy Nur Afiah, Sri Mulyani , Adhi Alfian, 2020. Akuntansi pemerintah daerah berbasis akrual pada entitas akuntansi : konsep dan aplikasi 6. Halim, A. (2014). Manajemen Keuangan Sektor Publik. Jakarta: Salemba Empat. 7. Ida Bagus Teddy Prianthara. 2020. Sistem Akuntansi Rumah Sakit. Indomedia Pustaka 8. Mahmudi. 2019. Manajemen kinerja sektor publik. YKPN 9. Irwan Taufiq Ritonga.2022. Analisis Laporan Keuangan PEMDA 																																																																																																																																				

		Supporters:					
				<ol style="list-style-type: none"> 1. Yohanes Suhardin. 2012. Peranan Negara dan Hukum dalam Memberantas Kemiskinan. Jurnal Hukum dan Pembangunan 2. Rowan Jones & Maurice Pendlebury. 2000. Public Sector Accounting. Financial Times Prentice Hall 3. Kementerian Dalam Negeri. 2013. Permendagri No 64/2013 tentang Penerapan Standar Akuntansi Pemerintahan Berbasis Akrual Pada Pemerintah Daerah. PERURI 4. Kementerian Dalam Negeri. 2006. Permendagri No 13/2006. PERURI 			
Supporting lecturer		Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Lintang Venusita, S.E., M.Si., Ak. Dr. Dewi Prastiwi, S.E., Ak., M.Si. 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	<p>1.Sub CPMK 1a: Identifying users of financial reports in the public sector</p> <p>2.Sub CPMK 1b: Identifying differences in the vision and mission of private and public sector organizations</p> <p>3.Sub CPMK 1c: Identifying institutions involved in the development of accounting standards and related regulations in the public sector</p>	<p>1.Can explain the role of government in the prosperity of citizens</p> <p>2.Can describe the role of citizens in building a civilized nation</p> <p>3.Can identify differences in the vision and mission of private and public sector organizations</p> <p>4.Can explain the relationship between accounting, government and citizen prosperity</p> <p>5.Can explain the role of institutions that prepare accounting standards in the world and in Indonesia</p> <p>6.Can describe the development of government accounting in the world</p>	<p>Criteria:</p> <p>1.Compliance with the answer key</p> <p>2.Compliance with guidelines/instructions</p> <p>Form of Assessment :</p> <p>Participatory Activities, Tests</p>		<p>Listen carefully, express opinions, make RMK in the form of a 2 X 50 chart</p>	<p>Material: the role of government in the prosperity of citizens</p> <p>Reader: Jan Hoesada. 2019. <i>Basic Government Accounting Theory</i>. KSAP</p> <hr/> <p>Material: Theoretical Content in Accounting and SAP</p> <p>Library: Jan Hoesada. 2019. <i>Basic Government Accounting Theory</i>. KSAP</p> <hr/> <p>Material: the role of government in the prosperity of citizens</p> <p>Reader: Yohanes Suhardin. 2012. <i>The Role of the State and Law in Eradicating Poverty</i>. <i>Journal of Law and Development</i></p> <hr/> <p>Material: the role of citizens in building a civilized nation</p> <p>Reader: Yohanes Suhardin. 2012. <i>The Role of the State and Law in Eradicating Poverty</i>. <i>Journal of Law and Development</i></p> <hr/> <p>Material: Development of public sector accounting</p> <p>Reference: Jan Hoesada. 2019. <i>Basic Government Accounting Theory</i>. KSAP</p> <hr/> <p>Material: characteristics of the public sector</p> <p>Bibliography: Rowan Jones & Maurice Pendlebury. 2000. <i>Public Sector Accounting</i>. Financial Times Prentice Hall</p>	0%
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2	Analyze the role of the budget for the public sector	<ol style="list-style-type: none"> 1. Able to describe budgeting theory and processes in the government sector 2. Able to explain the concepts and regulations for budget preparation in Indonesia 3. Able to prepare planning and budgeting documents for public entities 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. Compliance with the answer key 2. Ability to think logically with supporting references <p>Form of Assessment : Participatory Activities, Tests</p>	Presentation of papers on budgeting in various public sector organizations. Presentation of a chart of regulations for preparing regional government budgets 3 X 50		<p>Material: budgeting theory and process in the government sector</p> <p>References: <i>Rowan Jones & Maurice Pendlebury. 2000. Public Sector Accounting. Financial Times Prentice Hall</i></p> <hr/> <p>Material: concepts and regulations for budget preparation in Indonesia</p> <p>Reference: <i>Halim, A. (2014). Public Sector Financial Management. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: public entity planning and budgeting documents</p> <p>Reference: <i>Halim, A. (2014). Public Sector Financial Management. Jakarta: Salemba Empat.</i></p>	0%
3	<ol style="list-style-type: none"> 1. Explain the basics of Regional Government Accounting in SKPD and PKD 2. Analyze the parties involved in the local government accounting cycle 	<ol style="list-style-type: none"> 1. Understanding of theories and concepts 2. Answer accuracy 3. Ability to respect opinions 4. Ability to work in a team 	<p>Criteria:</p> <p>Conformity with the answer key Timeliness of collection Conformity with writing guidelines</p>	Cooperative Learning Inquiry 3 X 50			0%
4	<ol style="list-style-type: none"> 1. Journalize income and expense transactions in Regional Government 2. Journalize financing transactions in Regional Government 	<ol style="list-style-type: none"> 1. Can explain the differences in financial reports in the private and government sectors 2. Can identify the elements of government financial reports 3. Can prepare the basics of government financial reports 	<p>Criteria:</p> <p>Conformity with the answer key Speed of collecting answers</p>	Student-centered Inquiry Problem-Based 3 X 50			0%
5	<ol style="list-style-type: none"> 1. Journalize cash and cash equivalent transactions in Regional Government 2. Journalize Receivables transactions in Regional Government 						0%

6	<p>1. Journalize Regional Government inventory transactions</p> <p>2. Journalize local government fixed asset accounting transactions</p> <p>3. Journalize Reserve and Other Asset transactions in Regional Government</p>	<p>1. Completion of the main points concluded (KU 1, KU 6: C1 & C2)</p> <p>2. Accuracy of key points concluded (KU 1, KU 6: C1 & C2)</p> <p>3. Ability to respect team members' opinions (S9)</p> <p>4. Ability to contribute to tasks (S7: A3)</p> <p>5. Ability to work together in a team (S7: A3)</p>	<p>Criteria:</p> <p>1.90 - 100: fulfills all points of the assessment instrument</p> <p>2.80 - 90</p> <p>3.70 - 80</p> <p>4.60 - 70</p> <p>5.50 - 60</p>	<p>Lectures, Questions and Answers and Solving</p> <p>6 X 50 questions</p>			0%
7	Preparing Regional Government Financial Reports						0%
8	MIDTERM EXAM		<p>Criteria:</p> <p>100: If all answers are correct</p>	3 X 50			0%
9	Identify accounting standards for non-profit organizations	<p>Explain the scope of presentation of financial reports</p> <p>Identify the objectives of financial reports</p> <p>Mention the components of financial reports</p> <p>Explain Budget Accounting, LRA Income Accounting, Expenditure Accounting, LRA Surplus/Deficit, Financing, SILPA/SIKPA, Transactions in Foreign Currency</p>	<p>Criteria:</p> <p>1.90 - 100: fulfills all points of the assessment instrument</p> <p>2.80 - 90</p> <p>3.70 - 80</p> <p>4.60 - 70</p> <p>5.50 - 60</p>	<p>Student-centered approach with learning methods: presentations, discussions, questions and answers, and assignments Learning model: Cooperative Learning</p> <p>3 X 50</p>		<p>Material:</p> <p>accounting standards for non-profit organizations</p> <p>Reference:</p> <p>DSAK IAI. 2020. ISAK 35. IAI</p>	0%
10	identify accounting standards for BUMN, BUMD, BUMDes		<p>Criteria:</p> <p>1.90 - 100: fulfills all points of the assessment instrument</p> <p>2.80 - 90</p> <p>3.70 - 80</p> <p>4.60 - 70</p> <p>5.50 - 60</p> <p>Form of Assessment :</p> <p>Project Results Assessment / Product Assessment</p>	<p>Student-centered approach with learning methods: presentations, discussions, questions and answers, and assignments Learning model: Cooperative Learning</p> <p>3 X 50</p>		<p>Material:</p> <p>Accounting for BUMN, BUMD, BUMDes</p> <p>Reference:</p> <p>Halim, A. (2014). <i>Public Sector Financial Management</i>. Jakarta: Salemba Empat.</p> <p>Material:</p> <p>identifying accounting standards for various OSPs</p> <p>Reader: Ida Bagus Teddy Prianthara. 2020. <i>Hospital Accounting System</i>. Indomedia Library</p>	0%

11			<p>Criteria: 1.90 - 100: fulfills all points of the assessment instrument 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60</p> <p>Form of Assessment : Practice / Performance</p>	Student-centered approach with learning methods: presentations, discussions, questions and answers, and assignments Learning model: Cooperative Learning 3 X 50		<p>Material: public sector performance appraisal theory References: Rowan Jones & Maurice Pendlebury. 2000. <i>Public Sector Accounting</i>. Financial Times Prentice Hall</p> <hr/> <p>Material: Performance Assessment Techniques in the Public Sector Reference: Halim, A. (2014). <i>Public Sector Financial Management</i>. Jakarta: Salemba Empat.</p> <hr/> <p>Material: Public sector performance measurement Reference: Mahmudi. 2019. <i>Public sector performance management</i>. YKPN</p>	0%
12	Develop performance assessment indicators	Explaining the scope of PSAP 07- fixed assets Classifying fixed assets Explaining recognition of fixed assets, measurement of fixed assets, valuation of fixed assets, expenditure after acquisition, subsequent measurement of fixed assets Identifying accounting for land, historic, infrastructure, military assets Explaining retirement and disposal of fixed assets Explaining disclosure of fixed assets Explaining the scope PSAP 08 - construction in progress Explains construction contracts, unification and segmentation of construction contracts, recognition of construction in progress Explains measurement and disclosure of construction in progress	<p>Criteria: 1.90 - 100: fulfills all points of the assessment instrument 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60</p> <p>Form of Assessment : Participatory Activities</p>	Student-centered approach with learning methods: presentations, discussions, questions and answers, and assignments Learning model: Cooperative Learning 3 X 50		<p>Material: value for money Reader: Mahmudi. 2019. <i>Public sector performance management</i>. YKPN</p> <hr/> <p>Material: balanced scorecard Reader: Mahmudi. 2019. <i>Public sector performance management</i>. YKPN</p> <hr/> <p>Material: other measurements Reference: Mahmudi. 2019. <i>Public sector performance management</i>. YKPN</p>	10%
13	Develop performance assessment indicators		<p>Criteria: 1.90 - 100: fulfills all points of the assessment instrument 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60</p>	Student-centered approach with learning methods: presentations, discussions, questions and answers, and assignments Learning model: Cooperative Learning 3 X 50		<p>Material: measuring regional government financial performance. Reference: Irwan Taufiq Ritomga. 2022. <i>Analysis of Regional Government Financial Reports</i></p>	0%

14	Develop performance assessment indicators		Criteria: 1.90 - 100: fulfills all points of the assessment instrument 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60	Student-centered approach with learning methods: presentations, discussions, questions and answers, and assignments Learning model: Cooperative Learning 3 X 50		Material: Regional Government financial analysis models Reference: <i>Irwan Taufiq Ritomga.2022. Analysis of Regional Government Financial Reports</i>	0%
15	Develop performance assessment indicators		Criteria: 1.90 - 100: fulfills all points of the assessment instrument 2.80 - 90 3.70 - 80 4.60 - 70 5.50 - 60	Student-centered approach with learning methods: presentations, discussions, questions and answers, and assignments Learning model: Cooperative Learning 3 X 50		Material: preparation of regional government financial and non-financial performance indicators. Reference: <i>Irwan Taufiq Ritomga.2022. Analysis of Regional Government Financial Reports</i>	0%
16	FINAL EXAMS		Criteria: 100: If all answers are correct	3 X 50			0%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	10%
		10%

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.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.