

ACCOUNTING GRADUATE PROGRAM
FACULTY OF ECONOMICS & BUSINESS
UNIVERSITAS GADJAH MADA

SYLLABUS
PUBLIC SECTOR ACCOUNTING

Description

This course discusses the conceptual framework of public sector accounting, the standards of governmental accounting, and the application of those standards in making a financial statement for a government agency.

Course Objectives

After the completion of this course, students are expected to have:

- a. understood the differences between an business accounting environment and a public sector accounting environment;
- b. understood the conceptual framework of accounting for government agencies;
- c. understood and mastered the skills in the application of all standards of governmental accounting as stipulated in Government Regulation No. 71 of Year 2010 regarding the standards of governmental accounting;
- d. been able to effectively communicate the knowledge and skills relevant to item c.

References

- a. Abdul Halim. 2007. Akuntansi Keuangan Daerah. 3rd Edition. Jakarta: Salemba.
- b. J. Rowan, and M. Pendlebury. 2000. Public Sector Accounting. 5th Ed. Harlow, England: Prentice-Hall.
- c. Government Regulation No. 71 of Year 2010 regarding the Standards of Governmental Accounting.

Topics of Discussion and Schedule

Session	Topic of Discussion
1	Overview on the natures of public sector accounting
2	Accounting theories

3	Accounting techniques
4	Capital accounting
5	Financial reporting and performance measurement
6	Conceptual framework of governmental accounting
7	Financial statement presentation: budget realization report
MID-TERM EXAMINATION	
8	Cash flow report; notes on financial statements
9	Inventory accounting
10	Fixed asset accounting and construction in progress
11	Accounting for liabilities
12	Error correction, changes in accounting policies, changes in accounting estimates, and discontinued operations
13	Consolidated financial statement
14	Operational reports
FINAL EXAMINATION	

Assessment

Student's final grade is determined based on the following elements:

Discussions, quizzes, assignments	20%
Mid-term Examination	30%
Final Examination	30%
Final paper	20%

The percentage will form a numerical grade from 0 – 100, which will be converted into a letter grade using the following scale:

Numerical Grade	Letter Grade
90 – 100	A
75 – 89	B
60 – 74	C
0 – 59	D

INDEPENDENT STUDY OBJECTIVE

The objective of the independent study is to build the student's competence as a life-long learner (the ability to continuously conduct an independent study).

SYLLABUS

MEETING	TOPIC	OBJECTIVE	REFERENCE	SCHEDULE
1	Review of mid-term examination on Strategic Cost Management	Students are able to understand and present what they understand of the course materials discussed during the first half of the semester.	Questions of 2011 Mid-Term Examination	February 24, 2012
2	Review of final examination on Strategic Cost Management	Students are able to understand and present what they understand of the course materials discussed during the second half of the semester.	Questions of 2011 Final Examination	February 24, 2012
3	Activity-Based Management	Students are able to present what they have learned about ABM.	Handout 1	March 16, 2012
4	Strategic steps in the implementation of ABCS, ABM, and ABB	Students are able to present what they have learned about the implementation of ABCS, ABM, and ABB.	Handout 2	March 16, 2012
5	Written examination (take-home examination)	Students are able to express in writing what they have learned about the all materials of the	All course materials listed in the Strategic Cost Management syllabus	March 19, 2012

		Strategic Cost Management course.		
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