

Course Overview

Public sector organizations are always required to work in an accountable manner by prioritizing honesty and professionalism in all matters, be it human resources, management, and most importantly financial management in accordance with the objectives and development of public sector accounting.

The Public Sector Accounting course is a complete series that aims to realize community cooperation in fulfilling needs. As a method, the study of public sector accounting considers the character of social relations, democratic control, and equal opportunities in the process of implementing the knowledge obtained in the study. The result is an increase in public services by public agencies in terms of quantity and quality.

Akuntansi Sektor Publik (Public Sector Accounting) printed materials consist of 9 modules. The first module, Scope of Public Sector Accounting, outlines the scope of public sector accounting. This module is divided into 5 (five) learning activities, namely Learning Activity 1: Definition of Public Sector Accounting and the Scope of Public Sector Accounting, Learning Activity 2: Elements and Scope of Public Sector Organizations, Learning Activity 3: Profession of Public Sector Accountants, Learning Activity 4: Features Ideology in Management of Public Sector Organizations, and Learning Activity 5: Comparison of Public Sector Accounting Versus Business Accounting. The second module outlines public finance regulation, which is divided into 4 (four) learning activities namely Learning Activity 1: Definition of Public Regulations and Regulations in the Public Sector Accounting Cycle, Learning Activity 2: Drafting Public Regulations and Techniques for Drafting Public Regulations, Learning Activity 3: Review of Public Sector Accounting Regulations and Issues of Public Finance Regulation in Indonesia, and Learning Activity 4: Legal Basis of Public Finance in Indonesia. Module three, the conceptual framework for public sector accounting, is divided into 4 (four) learning activities, namely Learning Activity 1: Definition, Purpose, and Role of the Conceptual Framework for Public Sector Accounting, Learning Activity 2: Scope of the Conceptual Framework for Public Sector Accounting, Learning Activity 3: Quality in the Public Sector Accounting Cycle, and Learning Activity 4: Recognition and Measurement of Public Transactions. The fourth module outlines public sector accounting standards, which are divided into 3 (three) learning activities, namely Learning Activity 1: Definition of Public Sector Accounting Standards, and the Need for Public Sector Accounting Standards in Indonesia, Learning Activity 2: Types and Relationship Between Public Sector Accounting Standards, and Learning Activity 3: Techniques for Preparing Public Sector Accounting Standards. The fifth module is on public planning. To make it easier to learn, this module is divided into 3 (three) learning activities, namely Learning Activity 1: Theory of Public Planning, Learning Activity 2: Public Planning Cycle, and Learning Activity 3: Public Planning Techniques and Examples of Public Planning Practices. The sixth module about public budgeting consists of Learning Activity 1: Theory of Public Budgeting, Learning Activity 2: Public

Budgeting Cycles, and Learning Activity 3: Examples of Public Budgeting Practices in Indonesia and Several Countries. The seventh module is Realization of Public Budget, Procurement of Public Goods and Services. Module 7 is divided into 4 (four) learning activities, namely Learning Activity 1: Theory, System and Realization Cycle of Public Budgets, Learning Activity 2: Techniques of Realizing Public Budgets and Examples of Budget Realization in Public Sector Organizations, and Learning Activity 3: Theory, Systems, and Cycles of Procurement of Public Goods and Services, and Learning Activity 4: Techniques for Procurement of Public Goods and Services and Examples in Public Sector Organizations. The eighth module frames Public Sector Financial Reporting, consisting of Learning Activity 1: Theory of Reporting in the Public Sector, Learning Activity 2: Public Sector Financial Reporting Systems, then Learning Activity 3: Public Sector Financial Accounting Cycle, and Learning Activity 4: Techniques of Public Accountability and Examples of Accountability in Public Sector Organizations. The last module, Module 9 (nine), outlines Audit and Public Accountability. This module is divided into 4 (four) learning activities, namely Learning Activity 1: Theory, Systems and Public Sector Audit Cycles, Learning Activity 2: Public Sector Financial Audit Techniques and Examples of Audit Practices, Learning Activity 3: Public Accountability and Learning Activity 4: Public Sector Financial Reporting Techniques and Examples of Financial Reports in Public Organizations.

Competency Map Public Sector Accounting/IEEKSI4207/3 Credit Units

