



UNIVERSITAS INDONESIA
 FACULTY OF ECONOMICS & BUSINESS
 DEPARTMENT OF ACCOUNTING
GRADUATE PROGRAM IN ACCOUNTING – S2

SYLLABUS
Research on Public Sector Accounting
ECAS805302

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1	Dodik Siswantoro	kidod25@yahoo.com
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Subject Code	ECAU 6016101
Subject Title	Research on Public Sector Accounting
Credit Value	3
Level	-
Pre-requisite	-
Role and Purposes	The course is aimed to build both cognitive abilities and quantitative analytical skills and also the development of personal skills (soft skills). Cognitive goal of teaching the course is to give participants knowledge of public sector accounting. It provides an overview and understanding of the public sector accounting research and difference from the private sector. The course will also provide an understanding of budget, accounting, performance, financial statements. Research on governmental accounting can be dominant issues in this course as well as the method. With this experience, it is expected that students will be able to make the task of the final work (thesis) on the public sector accounting that can be published.
Subject Learning Outcomes	<p>Upon completion of the subject, student will be able to:</p> <ol style="list-style-type: none"> 1. Knowledge: <ol style="list-style-type: none"> a. Demonstrate research frontiers in public sector accounting research b. Demonstrate public accounting sector issues and analysis 2. Critical Thinking: <ol style="list-style-type: none"> c. Identifies key aspects of research and assesses research systematically. d. Provides a reasoned evaluation of research. e. Makes a balanced and comprehensive assessment of research. 3. Global Awareness <ol style="list-style-type: none"> f. Demonstrate understanding of contemporary research in global setting. g. Ability to analyze research in global setting 4. Written Communication <ol style="list-style-type: none"> h. Ability to write in conventional form, with clarity and coherence, and to make choices in writing related to focus, organization, style/ tone 5. Oral Communication <ol style="list-style-type: none"> i. Able to clearly deliver content of research result with logical structure

Subject Synopsis/ Indicative /Syllabus	Session	Topic		Reference and Assignment
	1	a. Development of public sector accounting b. Difference reporting of private and public sector accounting c. Development of research in public sector accounting	a, b, f, g	a. Jones and Pendlebury (2010) Ch1 b. Freeman (2013) Ch1 c. Goddard (2010)
	2	a. Regulation and public accounting standard b. Public accountability and financial reforms	a, b, c, f, g	a. Harun et al. (2015) b. Potter (2002)
	3	a. Budgeting concept in public sector b. Budgeting issues in public sector	a, b, c, f, g	a. Jones and Pendlebury (2010) Ch4 b. Freeman (2013) Ch4, 5, 6 c. King et al. (2010)
	4	a. Government budget and process b. Local and national budget issues Presentation paper progress	a, b, c, d, e, f, g, h, i	a. Crain and O'Roark (2004). b. Mitchneck (1995)
	5	a. Issues in budget preparation in public sector b. Behavior aspects in budget preparation	a, b, c, f, g	a. Derfuss (2016) b. Lee and Plummer (2007)
	6	a. Performance measurement in public sector accounting b. Accountability report and performance measurement of government	a, b, c, f, g	a. Jones and Pendlebury (2010) Ch2 b. Greiling (2005) c. Melkers and Willoughby (2005)
	7	Basis of accounting treatment in public sector	a, b, c, f, g	a. Jones and Pendlebury (2010) Ch3 b. Harun et al. (2012) c. Hyndman and Connolly (2011)
	8	Accounting for not-for-profit organization	a, b,	a. Freeman (2013) Ch16 b. Jones and Mellett (2007)

			c, f, g	c. Falkmana and Tagesson (2008)
	9	Accounting for hospital and education institution	a, b, c, f, g	a. Freeman (2013) Ch17,18 b. Gordon et al. (2002)
	10	a. Government accounting and standard b. Analysis of government financial statements	a, b, c, f, g	a. Ingram (1984) b. Giroux (2002)
	11	Accounting system in government Presentation paper progress	a, b, c, d, e, f, g, h, i	Pinnuck and Potter (2009)
	12	Audit of government financial statement	a, b, c, f, g	a. Lowensohn et al. (2007) b. Liu and Lin (2012)
	13	a. Differences between private and public governance b. Concept of public governance Presentation final paper	a, b, c, d, e, f, g, h, i	Sukmadilaga et al. (2015)
	14	a. Transparency and public services b. Issues in transparencies of public sector Presentation final paper	a, b, c, d, e, f, g, h, i	a. Elbahnasawy (2014) b. Choi e al. (2016)
Teaching/Learning Methodology	<p>The teaching methods applied are active lecturing and class discussions, in which students achieve the study objectives by discussing related issues under the guidance of lecturer. The issues are taken from papers and articles.</p> <p>Each week, students (divided into several groups) are required to summarize the reading materials. One group was appointed as the presenter of papers, who will present the paper review. Other groups will evaluate and critics the presentations and papers that are presented. This discussion is intended to promote interpersonal relations and teamwork among diverse and multicultural students.</p> <p>Students are also required to make short academic paper in public sector accounting issue as individual assignment. This individual assignment should be submitted during mid-term exam (progress report 1), week 13 (progress report 2), and final exam (final report). Students are required to do thorough literature review for this assignment, especially from reputable international and national journals. Students can access journal online or other sources (such as Jurnal Akuntansi dan Keuangan Indonesia that can be accessed on http://jaki.ui.ac.id).</p>			
Assessment Method in Alignment with	Specific Assessment	% Weighting	Intended Learning Outcomes to be Assessed	

Intended Learning Outcomes	Methods/ Tasks										
		a	b	c	d	e	f	g	h	i	
	Continuous Assessment	100%									
	GROUP	20%									
	Presentation (20%)										√
	INDIVIDUAL	80%									
	Mid Term Exam (25%)		20%	20%	20%	20%	20%				
	Final Exam (25%)		20%	20%	20%	20%	20%				
	Research Paper (20%)		15%	15%	15%	15%	15%	5%	10%	10%	
	Participation (10%)		√	√	√	√	√				

Details of learning methods	<p>The specific learning methods used in this subject are:</p> <ol style="list-style-type: none"> 1. Lecturing This is the first part of each session where lecturer will give theoretical concept about the subject matter. 2. Student Active Learning In addition to theoretical concepts given in each session, students are also given research articles related to the topics covered. Each student is involved directly in carrying out the analysis of the paper. In addition to paper has been given, students will be asked to find another reference to related topics, especially in the context of Indonesia. Students will be divided into groups to work on the task of making the paper and do presentation at each session. Students are also required to make a research proposal relate to public sector accounting topic and present it at 13th session. The final report submitted on the final exam. 										
Student Study Effort Expected	<table border="1"> <thead> <tr> <th colspan="2">Class Contacts:</th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>15 Hours</td> </tr> <tr> <td>Presentation</td> <td>20 Hours</td> </tr> <tr> <th colspan="2">Other student study effort:</th> </tr> <tr> <td>Preparation for project/assignment/tests</td> <td>20 Hours</td> </tr> </tbody> </table>	Class Contacts:		Lectures	15 Hours	Presentation	20 Hours	Other student study effort:		Preparation for project/assignment/tests	20 Hours
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Other student study effort:											
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Reading List and References	<p>Text Book:</p> <ol style="list-style-type: none"> 1. Freeman (2013). Governmental & Non Profit Accounting. New Jersey: Prentice Hall 2. Jones, R. and Pendlebury, M. (2010). Public Sector Accounting. Essex: Prentice Hall. <p>Paper:</p>										

1. Goddard, A. (2010) "Contemporary public sector accounting research—An international comparison of journal papers." *The British Accounting Review* 42 (2) : 75-87.
2. Schmidt, U, and Günther, T. (2016). "Public sector accounting research in the higher education sector: a systematic literature review." *Management Review Quarterly*: 1-31.
3. Harun, H., Van-Peursem, K., and Eggleton, IRC (2015) "Indonesian public sector accounting reforms: dialogic aspirations a step too far?", *Accounting, Auditing & Accountability Journal*, Vol. 28 Issue: 5, pp.706-738
4. Potter, B. (2002) "Financial accounting reforms in the Australian public sector: An episode in institutional thinking", *Accounting, Auditing & Accountability Journal*, Vol. 15 Issue: 1, pp.69-93
5. Crain, W. Mark, and J. Brian O’Roark. (2004). "The impact of performance-based budgeting on state fiscal performance." *Economics of governance* 5 (2): 167-186.
6. King, R., Clarkson, P. M., and Wallace, S. (2010). "Budgeting practices and performance in small healthcare businesses." *Management Accounting Research* 21 (1): 40-55.
7. Mitchneck, B. (1995). "An Assessment of the Growing Local Economic Development Function of Local Authorities in Russia". *Economic Geography* 71 (2): 150-170.
8. Derfuss, K. (2016). "Reconsidering the participative budgeting–performance relation: A meta-analysis regarding the impact of level of analysis, sample selection, measurement, and industry influences". *The British Accounting Review* 48 (1): 17-37.
9. Lee, TM and Plummer, E. (2007). "Budget Adjustments in Response to Spending Variances: Evidence of Ratcheting of Local Government Expenditures". *Journal of Management Accounting Research* 19: 137–167.
10. Greiling, D. (2005). "Performance measurement in the public sector: the German experience". *International Journal of Productivity and Performance Management* 54(7): 551-567.
11. Melkers, J. and Willoughby, K. (2005). "Models of performance-measurement use in local governments: Understanding budgeting, communication, and lasting effects". *Public Administration Review* 65 (2): 180-190.
12. Harun, H., Peursem, KV and Eggleton, I. (2012). "Institutionalization of accrual accounting in the Indonesian public sector." *Journal of Accounting & Organizational Change* 8 (3): 257-285.
13. Hyndman, N. and Connolly, C. (2011). Accruals accounting in the public sector: A road not always taken. *Management Accounting Research* 22: 36–45
14. Jones, MJ, and Mellett, HJ. (2007). "Determinants of changes in accounting practices: Accounting and the UK Health Service". *Critical Perspectives on Accounting* 18: 91–121.
15. Falkmana, P. and Tagesson, T. (2008). "Accrual accounting does not necessarily mean accrual accounting: Factors that counteract compliance with accounting standards in Swedish municipal accounting". *Scandinavian Journal of Management* 24: 271–283
16. Gordon, T., Fischer, M. and Malone, D. (2012). "A comparative empirical examination of extent of disclosure by private and public colleges and

	<p>universities in the United States”. <i>Journal of Accounting and Public Policy</i> 21: 235–275</p> <p>17. Ingram, RW. (1984). “Economic Incentives and the Choice of State Government Accounting Practices”. <i>Journal of Accounting Research</i> 22 (1): 126-144.</p> <p>18. Giroux, G. (2002). “Political Interest and Governmental Accounting Disclosure, <i>Journal of Accounting and Public Policy</i> 8 (3): 199-217.</p> <p>19. Pinnuck, M. and Potter, BN. (2009). “The quality and conservatism of the accounting earnings of local governments”. <i>Journal of Account. Public Policy</i> 28: 525–540</p> <p>20. Lowensohn, S, Johnson, LE, Elder, RJ, Davies, SP. (2007). “Auditor specialization, perceived audit quality, and audit fees in the local government audit market”. <i>Journal of Accounting and Public Policy</i> 26: 705–732.</p> <p>21. Liu, J and Lin, B. (2012). "Government auditing and corruption control: Evidence from China’s provincial panel data." <i>China Journal of Accounting Research</i> 5 (2): 163-186.</p> <p>22. Sukmadilaga, C., Pratama, A. and Mulyani, S. (2015). “Good Governance Implementation in Public Sector: Exploratory Analysis of Government Financial Statements Disclosures Across ASEAN Countries. <i>Procedia - Social and Behavioral Sciences</i> 211: 513-518.</p> <p>23. Giroux, G. & McLelland, A. (2003). “Governance structures and accounting at large municipalities.” <i>Journal of Accounting and Public Policy</i> 22 (3): 203-230</p> <p>24. Elbahnasawy, NG. (2014). "E-government, internet adoption, and corruption: An empirical investigation." <i>World Development</i> 57 (2014): 114-126.</p> <p>25. Choi, H, Park, MJ, Rho JJ, and Zoa, H. (2016). “Rethinking the assessment of e-government implementation in developing countries from the perspective of the design–reality gap: Applications in the Indonesian e-procurement system." <i>Telecommunications Policy</i> 40 (7): 644-660</p>
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