Akuntansi Sektor Publik

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Kelas : A

Budget Theory in the Public Sector

Introduction to Public Budgeting

- Definition and Purpose of Public Budgeting
  - Role of budgeting in goverment Performance
- The budget as an economic, Political, and managerial tool
  - Historical development of budgeting theory

Budgeting Approaches and Systems

- line item Budgeting
- Program Budgeting
- Performance Budgeting
- Zero base budgeting
  - Outcome and results oriented budgeting

Theoretical foundations of Budgeting

- Classical and modern budget theory
  - Incrementalism and rational choice theory
- public Choice and fiscal federalism
  - Relationship between budgeting, accountability, and democracy

Budget Reform and Innovation

- Causes of budget reform
  - The role of tecnology in budgeting
- Transpareny and e budgeting
  - Accountability and citizen participation
- New public managemen and performane reforms

Budget Implementation and Control

- Stages of budget Implementation
  - Internal Control and auditing systems
- Budget monitoring and evaluation
  - problems and risks in implementation
- Performance Indicators and reporting