

## Module/Course Description Forestry Accounting (MNH 429)

A. Module Identity		
1.	Name	Forestry Accounting
2.	Code	MNH 429
3.	Credit	3 (3-0)
4.	Semester	5 / 7 (Odd)
5.	Pre-requisite	-
6.	Coordinator	Dr. Ir. Bahruni, MS
7.	Lecturers	1. Dr. Ir. Bahruni, MS 2. Prof. Dr. Ir. Bramasto Nugroho, MS 3. Dr. Ir. Sudarsono Sudomo, MPPA
8.	Language	Indonesian
9.	Program(s) in which the course is offered	Internal department: Forest Management Study Program Other departments: all study programs in IPB University as election course
10.	Type of teaching	a. Traditional classroom: 100 % b. Blended system: Traditional classroom....%, Online....% c. e-Learning system: .....% d. Others: .....%

B. Workload of course components (total contact hours and credits per semester)								
Credit		Contact Hours				Self-Study	Other	Total
SKS *)	ECTS	Lecture	Class Exercise	Laboratory	Field Practice			
3		28	42			56		126

\*) Semester credit unit according to the Indonesian higher educational system

1 credit unit lecture = 2 hours/ week for lecture and 2 hours/ week for self-study within 14 weeks/ semester

1 credit unit class exercise or laboratory or field practice = 3 hours/week within 12-14 weeks/semester

\*\*\*) 1 hour for lecture= 50 minutes; 1 hour for class exercise or laboratory or field practice = 60 minutes

C. Module Objective (Learning Outcomes)
Students are able to explain the theory / concept of forest management costs, biological assets (stand), and internalization of social costs in policies or forest management, as well as an analysis of the financial performance of forest management entities and public benefits of forest management policies or decisions

D. Detailed Course Learning Outcomes (LO) in Relation to Learning Domains, Teaching Strategies, and Assignment Methods			
No.	LO in Learning Domains	Teaching Strategies	Assessment Methods
a.	<b>Knowledge</b>		
1.	Students are able to explain the scope and needs (role) of forestry accounting in forest management	Presentation, case illustration, and discussion	Authentic assessment
2.	Students are able to explain the type of accounting and the	Presentation, case illustration, and discussion	Authentic assessment

	cost efficiency - accountability		
3.	Students are able to explain and analyze the costs of forest management (accounting for forest management costs)	Presentation, case illustration, and discussion	Authentic assessment
4.	Students are able to explain the financial accounting system, and analyze the financial performance of forest management	Presentation, case illustration, and discussion	Authentic assessment
5.	Students are able to explain and analyze the financial performance of forest management	Presentation, case illustration, and discussion	Authentic assessment
6.	Students are able to explain the concepts and analyze biological assets, and forest management performance	Presentation, case illustration, and discussion	Authentic assessment
7.	Students are able to explain and analyze externalities towards public welfare / sustainability	Presentation, case illustration, and discussion	Authentic assessment
<b>b.</b>	<b>Skills</b>		
1.	Students are able to calculate and make decisions in accounting for forest management costs appropriately	<ul style="list-style-type: none"> <li>• Presentation</li> <li>• Debriefing (Q/A)</li> <li>• Practical Training/Discussion</li> </ul>	Authentic assessment
2.	Students are able to value of a forestry exploitation case based on forestry accounting knowledge appropriately	<ul style="list-style-type: none"> <li>• Presentation</li> <li>• Debriefing (Q/A)</li> <li>• Practical Training/Discussion</li> </ul>	Authentic assessment
3.	Students are able to modify actions to solve problems in study cases	<ul style="list-style-type: none"> <li>• Debriefing (Q/A)</li> <li>• Practical Training/Discussion</li> </ul>	Authentic assessment
<b>c.</b>	<b>Competences:</b>		
1.	Students demonstrate a willingness to participate in the class activities	<ul style="list-style-type: none"> <li>• Presentation</li> <li>• Debriefing (Q/A)</li> <li>• Practical Training/Discussion</li> </ul>	Authentic assessment
2.	Students are able to complete all tasks and participate in class discussion	<ul style="list-style-type: none"> <li>• Debriefing (Q/A)</li> <li>• Practical Training/Discussion</li> <li>• Homework/Assignment</li> </ul>	Authentic assessment

<b>E. Module Content</b>		
<b>List of Topic</b>	<b>Number of Weeks</b>	<b>Contact Hours</b>
Introduction	1	2
Types of accounting	1	2
Theory of Forest Management Cost	4	8
Forest management financial accounting (I):	1	2

a. Accounting cycle and basic equation accounting b. Double-entry systems c. Expenses, production costs, revenue, silvicultural activities		
Forest management financial accounting (II): a. Forest management financial report: Profits/Loss statement, Balance, Capital change, TPTI (Indonesian Selective Logging and Planting) costs statement b. Ratio analysis – Financial Ratio	1	2
Forest assets accounting concepts and sustainable forest management performance	2	4
Forest Economic Development (I) : green economic concept, PDRB green forestry concept, full cost concept – private benefit	1	2
Forest Economic Development (II): concept of income and wealth, forest resource in economic development, full cost concept - public benefit	3	6

#### F. Course Assessments

No.	Assessment Type *)	Schedule (Week Due)	Proportion of the Final Mark
1.	Mid-Term Examination	The 8 <sup>th</sup> Week	35%
2.	Final Examination	The 16 <sup>th</sup> Week	35%
3.	Homework	Minimal 3 times in a semester	20%
4.	Quiz	Minimal 2 times in a semester	10%

\*) Example: mid-term examination, final examination, quiz, homework, project, etc.

#### G. Media Employed

Laptop, LCD, Microphone, White Board, Marker, Pointer

#### H. Learning Resources

##### h1. Textbooks:

- Hogg HN, Jobstl HA. 2008. Developments in forestry business accounting and reporting: An International Study. Austrian Journal of Forest Science.
- Sugiri S. 1992. *Pengantar Akuntansi*. Yogyakarta (ID) : AMP YKPN.
- Mulyadi. 2005. *Akuntansi Biaya*. Yogyakarta (ID): Akademi Manajemen Perusahaan YKPN.
- Hariadi B. 2002. *Akuntansi Manajemen Suatu Sudut Pandang*. Yogyakarta (ID): BPFE.
- Weston JF, Copeland TE. 1986. *Management Finance*. (Kirbrandoko, Wasana AJ, Dipo Sukumo S. 1989. *Manajemen Keuangan*). Jakarta (ID): Penerbit Erlangga.
- Jusuf AA. 2004. *Akuntansi Keuangan Lanjutan di Indonesia*. Jakarta (ID): Salemba Empat.
- Sedjo RA. 1997. *The Forest Sector: Importantce Innovations*. Washinton DC (US): Resources for the Future.
- Departemen Kehutanan. 1998. *Pedoman Pelaporan Keuangan Pengusahaan Hutan (Standar Akuntansi Kehutanan PSAK 32)*. Jakarta (ID): Dit Jend. Pengusahaan Hutan, Dephut RI.
- Sheng F. 1995. *Real Value For Nature: An Overview of Global Effort to Achieve True Measure of Economic Progress*. Gland Switzerland (CH): WWF International. (Terjemahan Bersiap Menuju Era PDB Hijau. Jakarta : WWF-Indonesia Programme).
- Listra AO. 2003. Analisis Perhitungan PDB Hijau Indonesia dengan Grey System Theory Tipe GM 1,1: Studi Kasus PDB Hijau di Indonesia Tahun 2000-2010 [Skripsi]. Malang (ID): Jurusan Ilmu Ekonomi Fakultas Ekonomi dan Bisnis Universitas Brawijaya.
- Haller T, Thoumi G. 2009. *Financial Accounting for Forestry Carbon Offset*.
- Indian Audit & Accounts Departemen. 2006. *Manual of Forest Accounts Section*. Bangalore (IN): Bangalore Office of the Accountant General.
- Riyanto B. 2001. *Dasar-Dasar Pembelanjaan Perusahaan*. Yogyakarta (ID): BPFE.

**h2. Journal:**

1. Suryanto. 2009. Mampukah PDB hijau mengakomodasi degradasi lingkungan dan kesejahteraan masyarakat. *Jurnal Ekonomi dan Studi Pembangunan* 10 (1) : 99-109.
2. Utama MS. 2009. Integrasi antara aspek lingkungan dan ekonomi dalam penghitungan pdrb hijau pada sektor kehutanan di Kabupaten Karangasem Provinsi Bali. *Jurnal Bumi Lestari* 9 (2): 129-137