Abstract

Educational institutions have a unique accounting behavior. For example, in getting income depends on the teaching and learning activities. This study focused on the accounting behavior, financial management, and mental accounting that existed at Satya Wacana Christian University (SWCU), as an object of research. This study uses qualitative methods to analyze the data which obtained from questionnaires which distributed to the units under the PR II included all faculties in SWCU and BAK. The results showed that: 1. SWCU financial management is centrally managed by BAK using the financial system called SIKASA. 2. SIKASA created as a form of control over the budget realization. 3. Mental accounting is detected in SWCU related to earnings beyond expectations.