

Name: Government Accounting					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK54A301	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	Types of courses: Tutorial/Lecture/Response	Contact hours: 150 minutes/week		Independent study 360 minutes/week	Class size X students 30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4004_Financial Accounting I (WM)				
2	Learning outcomes 1. Able to understand government accounting provisions 2. Able to build insight into the government's authority in managing sources of state revenue 3. Able to review the position of government accounting 4. Able to solve problems related to government accounting				
3	Description This course aims to provide knowledge and understanding of the accounting process (accounting cycle) of an organization or business entity owned by the government from planning to determination, administration, and accountability of the APBN/APBD. Accountability in the form of government financial reports. It includes an understanding of the basic concepts of government accounting, an introduction to the types of financial statements produced from 1 period of the accounting cycle and an understanding of the application of government accounting standards (SAP) as well as the application of taxation. This course emphasizes the aspects of theoretical understanding and the application of skills in problem solving, using various case studies designed to be as close as possible to the most recent cases (up to date) that may occur in a government business entity.				
4	Subject aims/Content: 1. Introduction to Government Accounting 2. Introduction to the Legal Basis of Governmental Accounting: Accounting Standards Governance (SAP) 3. Legal Basis of Governmental Accounting Standards of Government Accounting (SAP) currently happening 4. Accounting Process/Public Sector Accounting Cycle I 5. Accounting Process/Public Sector Accounting Cycle II 6. Accounting Process/Public Sector Accounting Cycle III 7. Types of Public Sector Financial Reports and Their Elements 8. MIDDLE SEMESTER EXAM 9. Central Government Accounting System: Public Sector Internal Control System 10. Measurement of performance in the Public Sector 11. Regional Government Accounting System I 12. Regional Government Accounting System II 13. Regional Government Accounting System III				

	14.Public Sector Accounting in owned organizations local government (BUMD) 15.Regional Autonomy 16.FINAL SEMESTER EXAM
5	Teaching methods : Lecture, Discussion, Presentation
6	Assessment methods : Presentation 10% Discussion 15% Quiz 5% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Buku Akuntansi Pemerintahan (BAP) X X 2 C.2 Complementary 1. PP No 71 Tahun 2010 : tentang Standar Akuntansi Pemerintahan. (PP71) 2. Lampiran II Standar Akuntansi Pemerintahan Berbasis Kas Menuju Akrual (LII) 3. Lampiran I (PP 71/ 2010) Standar Akuntansi Pemerintahan Berbasis Akrual (LI) 4. Lampiran III Proses Penyusunan Standar Akuntansi Pemerintahan Berbasis Akrual (LIII)