

Name: Government and Nonprofit Accounting					
module/course code:	Student workload:	Credits (ECTS):	Semester	Frequency	Duration
PJK54A301	510 Minutes/Week	4.53 ECTS	3	Odd Semester	1x / Semester
Types of courses:		Contact hours:	Independent study	Class size X students:	
Tutorial/Lecture/Response		150 minutes/week	360 minutes/week	30 Students (S1) 15 students (S2) 10 students (S3)	
1	Prerequisites for participation 1. 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	Teaching methods: Lectures, Discussions, Discovery Learning				
5	Assessment methods: Presentation 10% Discussion 15% Task 25% Middle Semester Exam 25% Final Semester Exam 25%				
6	Other information e.g. bibliographical references: 1. Granof, M. H., & Khumawala, S. B. (2021). <i>Government and Not-for-Profit Accounting: Concepts and Practices</i> (8th Edition). Hoboken: Wiley. 2. Freeman, R. J., Shoulders, C. D., Allison, G. S., Smith, G. R., & Becker, C. J. (2018). <i>Governmental and Nonprofit Accounting</i> (11th Edition). Boston: Pearson. 3. Ruppel, W. (2018). <i>Wiley GAAP for Governments 2018: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments</i> . Hoboken: Wiley. 4. Reck, J. L., Lowensohn, S., & Wilson, E. R. (2018). <i>Accounting for Governmental and Nonprofit Entities</i> (18th Edition). New York: McGraw-Hill Education. 5. Corsico, M., & Gatti, E. (2018). <i>Nonprofit and Governmental Accounting: An</i>				

International Perspective. London: Routledge.

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 AkruaI (LII)
3. Lampiran I (PP 71/ 2010) Standar Akuntansi Pemerintahan Berbasis AkruaI (LI)
4. Lampiran III Proses Penyusunan Standar Akuntansi Pemerintahan Berbasis AkruaI (LIII)