

**1. Course Identity**

<b>Course Name/Block</b>	Government Accounting		
<b>Faculty</b>	Business and Economics	<b>Study Program</b>	Accounting
<b>Code</b>	31205221	<b>Credit Points</b>	3
<b>Group</b>	Compulsory Subjects	<b>Intake</b>	Compulsory
<b>Semester</b>	6	<b>Availability</b>	Even Semesters
<b>Methods</b>	In Class	<b>Media</b>	Blended
<b>Subject Group/Block</b>	Public Sector Accounting	<b>Prerequisite</b>	Public Sector Accounting
<b>Instructor/Instructor Coordinator</b>			

**2. COURSE LEARNING OUTCOMES (CLO)**

<b>GLO Code</b>	<b>GLO Formulation</b>	<b>CLO Code</b>	<b>CLO Formulation</b>	<b>Indicators</b>	<b>Assessment/Evaluation</b>	<b>Weight</b>
3.4	Able to conduct a process of self-evaluation of work groups under its responsibility, and be able to manage learning independently	3.4.2	Able to manage learning independently	<ul style="list-style-type: none"> <li>Students are able to do the assignments given by the lecturer appropriately.</li> <li>Students can write papers, make interesting slides and present smoothly and convincingly about concepts and conceptual frameworks and government accounting standards that contain 5W1H.</li> </ul>	Assignment Quiz Presentation Exam	35%
3.5	Able to present information and express ideas clearly, both verbally and in writing, to stakeholders	3.5.1	Able to present information clearly, both verbally and in writing, to stakeholders	<ul style="list-style-type: none"> <li>Students are able to record transactions in local government correctly and can explain the contents and elements of government financial statements clearly in a paper.</li> </ul>	Assignment Quiz Presentation Exam	25%
		3.5.2	Able to express ideas clearly, both verbally and in writing, to stakeholders	<ul style="list-style-type: none"> <li>Students are able to express opinions, actively discuss and master government accounting materials well.</li> <li>Students can write papers, make interesting slides and present smoothly and convincingly about concepts and conceptual</li> </ul>	Assignment Quiz Presentation Exam	20%

				frameworks and government accounting standards which contain 5W1H.		
4.10.	Demonstrate responsibility towards work in their area of expertise independently	4.10.1	Able to show responsibility towards work in their field of expertise independently	<ul style="list-style-type: none"> <li>Students are able to conduct the planning and budgeting process by acting according to the scenario prepared.</li> <li>Students solve budget planning cases using Government ERP and discuss</li> </ul>	Assignment Quiz Presentation	20%

### 3. Map of Learning Achievement Analysis



### 4. Learning Experience and References

<b>Learning Experience</b>	<p>Students gain learning experience through assignments as follows:</p> <ul style="list-style-type: none"> <li>Assignment of writing articles about government accounting standard</li> <li>Assignment of problem solving, recording transactions in the local government.</li> <li>Assignment to collect local government financial reports</li> <li>Assignment to solve planning and budgeting cases using Government ERP</li> <li>Assignment of preparing proposals for Student Creativity Programs (PKM)</li> </ul>
<b>References</b>	<ol style="list-style-type: none"> <li>Jones, R. and Pendlebury, M. (2010) Public Sector Accounting. 6th Ed. London: Financial Times – Prentice Hall.</li> <li>Mardiasmo (2009) Akuntansi Sektor Publik, Yogyakarta: Andi</li> <li>Mahmudi (2016) Akuntansi Sektor Publik, Yogyakarta: UII Press</li> <li>Mahmudi (2015) Manajemen Kinerja Sektor Publik, Edisi 2, Yogyakarta: UPP STIM YKPN.</li> <li>Mahmudi (2016) Analisis Laporan Keuangan Pemerintah Daerah, Yogyakarta: UPP STIM YKPN.</li> <li>Bastian, Indra (2006) Sistem Akuntansi Sektor Publik, Edisi 2, Jakarta: Salemba Empat.</li> <li>Halim, Abdul (2005) Akuntansi Sektor Publik: Akuntansi Keuangan Daerah, Jakarta: Salemba Empat.</li> </ol>

8. Henley, D., Likierman, A., Perrin, J., Evans, M., Lapsley, I. and Whiteoak, J. (1992) Public Sector Accounting and Financial Control. 4th Ed. London: Chapman & Hall.
9. Razek, J.R., Hosch, G.A., and Ives, M. (2000) Introduction to Governmental and Not-For-Profit Accounting, 4th Ed., Upper Saddle River, NJ.: Prentice Hall.
10. Peraturan Perundangan Terkait Pengelolaan Keuangan Negara/Daerah

### 5. Details of Learning Activities

Meetings	CLO/ Sub-CLO	Main/ Sub- Topics	Learning Method/Model	Implementation	References
1	Provide understanding to students about the scope of state and regional finances and the relationship between state and regional finances	<ul style="list-style-type: none"> <li>● Introduction to Lecture Materials and Learning Methods</li> <li>● Overview of State and Regional Financial Material</li> </ul>	Lecture, Discussion, Question and Answer  FF: <ul style="list-style-type: none"> <li>● The lecturer discusses lecture rules with students. The lecturer explains the lecture material for the semester and the learning methods that will be used through the lecture method.</li> <li>● The lecturer divides students into groups for the next semester.</li> </ul> IA: The lecturer informs the classroom code that will be used to distribute lecture-related materials	1 <sup>st</sup> meeting	<ol style="list-style-type: none"> <li>1. Mardiasmo (2009) Akuntansi Sektor Publik, Yogyakarta : Andi</li> <li>2. Mahmudi (2016) Akuntansi Sektor Publik, Yogyakarta : UII Press</li> </ol>
2	Provide understanding to students about various laws and regulations in the field of state / regional financial management	<ul style="list-style-type: none"> <li>● Legislation in the Field of State / Regional Financial Management</li> </ul> Sub Topic Discussion: <ul style="list-style-type: none"> <li>● State Finance Law</li> <li>● State Treasury Law</li> <li>● State Financial Examination Act</li> <li>● Regional Financial Management Laws</li> </ul>	FF: The lecturer explains the lecture material according to the topic  SA: Each group is asked to match the existing rules with the content, then each group was given time to explain the results of the discussion to all groups.  FF: The lecturer summarizes and gives the conclusion.	2 <sup>nd</sup> meeting	<ul style="list-style-type: none"> <li>● Mahmudi</li> <li>● Indra Bastian</li> <li>● Peraturan Perundangan Pengelolaan Keuangan Negara/Daerah</li> </ul>
3	Provide understanding to students about the	Budget Planning System (State Budget/APBN and	SA: Students/groups are appointed to conduct presentations using powerpoint slides, then discussed by the discussion group. Each discussion	3 <sup>rd</sup> meeting	<ul style="list-style-type: none"> <li>● Mahmudi</li> <li>● Indra Bastian</li> </ul>

	planning and drafting system of the National Budget and Regional Budget	Regional Budget/APBD  Sub Topic Discussion: <ul style="list-style-type: none"> <li>• APBN cycle</li> <li>• APBD cycle</li> <li>• Budget preparation process</li> </ul>	group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.  FF: The lecturer conducts further discussion and closes the lecture session.		
4	Provide understanding to students about the business process planning system in the area (APBD)	<ul style="list-style-type: none"> <li>• Budget preparation process</li> </ul>	FF: The lecturer explains Government ERP software that will be used to show the role of students according to the prepared scenario.  OL: The practice of resolving budget planning cases using Government ERP and discussion	4 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>• Mahmu di</li> <li>• Indra Bastian</li> </ul>
5	Provide understanding to students about the role and function of public sector budgeting	Public Sector Budgeting  Sub Topic Discussion: <ul style="list-style-type: none"> <li>• The role of the public sector budget</li> <li>• Public sector budget function</li> <li>• Public sector budgeting process</li> <li>• Important aspects of public sector budgeting</li> </ul>	SA: Students/groups are appointed to conduct presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.  FF: The lecturer conducts further discussion and closes the lecture session.	5 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>• Rowan Jones</li> <li>• Mahmu di</li> <li>• Mardias mo</li> </ul>
6	Students are able to understand the business processes of the local budgeting system	<ul style="list-style-type: none"> <li>• Budgeting in Local Government</li> </ul>	FF: The lecturer explains Government ERP software that will be used to show the role of students according to the prepared scenario.  OL: The practice of resolving budget planning cases using Government ERP and discussion	6 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>• Rowan Jones</li> <li>• Mahmu di</li> <li>• Mardias mo</li> </ul>
7	Students understand general lecture material on Regional	<ul style="list-style-type: none"> <li>• Regional Planning and Budgeting</li> </ul>	FF: Students attend public lectures from practitioners who have been invited to give public lectures  IA:	7 <sup>th</sup> meeting	General lecture material

	Planning and Budgeting		Students make a resume about the material that has been delivered by the speakers in the public lecture		
8	Provide understanding to students about the central government accounting system	<ul style="list-style-type: none"> <li>● Central Government Accounting System</li> <li>● Sub Topic Discussion: <ul style="list-style-type: none"> <li>● Agency Accounting System (SAI)</li> <li>● BUN Accounting System</li> <li>● Cash receipts accounting system</li> <li>● Cash disbursement accounting system</li> <li>● An accounting system other than cash</li> <li>● Asset accounting system</li> </ul> </li> </ul>	<p>SA: Students/groups are appointed to conduct presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</p> <p>FF: The lecturer conducts further discussion and closes the lecture session.</p>	8 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>● Mahmu di</li> <li>● Related Laws and Regulations</li> </ul>
9	Provide understanding to students about the local government accounting system	<ul style="list-style-type: none"> <li>● Local Government Accounting System</li> <li>● Sub Topic Discussion: <ul style="list-style-type: none"> <li>● Local Government Accounting System</li> <li>● Agency Accounting</li> </ul> </li> </ul>	<p>SA: Students/groups are appointed to conduct presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</p> <p>FF: The lecturer conducts further discussion and closes the lecture session.</p>	9 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>● Mahmu di</li> <li>● Related Laws and Regulations</li> </ul>



		<p>System (SAI) and BUD Accounting System</p> <ul style="list-style-type: none"> <li>• Cash receipts accounting system</li> <li>• Cash disbursement accounting system</li> <li>• An accounting system other than cash</li> <li>• Asset accounting system</li> </ul>			
10	Provide students an understanding of the procedures for recording government accounting, related to journals, posting to ledgers, and financial reporting	<ul style="list-style-type: none"> <li>• Procedure for Recording Government Financial Accounting</li> <li>• Sub Topic Discussion: <ul style="list-style-type: none"> <li>• Accounting basis: cash basis, accrual basis, and cash towards accrual</li> <li>• Transaction journal</li> <li>• Corollary journals</li> <li>• Adjusting journal entry</li> <li>• Closing Journal</li> </ul> </li> </ul>	<p>FF: The lecturer gives lecture material according to the topic of discussion</p> <p>HW: The lecturer gives an example of a transaction which occurs at a government institution, then the student is asked to prepare a journal of these transactions.</p>	10 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>• Mahmudi</li> <li>• Indra Bastian</li> <li>• Abdul Halim</li> </ul>



		<ul style="list-style-type: none"> <li>• Posting to ledgers</li> <li>• Supporting Books</li> <li>• Presentation of Government Financial Statements</li> </ul>			
11	Provide students an understanding of the procedures for recording government accounting, related to journals, posting to ledgers, and financial reporting	<ul style="list-style-type: none"> <li>• Procedure for Recording Government Financial Accounting</li> <li>• Sub Topic Discussion: <ul style="list-style-type: none"> <li>• Accounting basis: cash basis, accrual basis, and cash towards accrual</li> <li>• Transaction journal</li> <li>• Corollary journals</li> <li>• Adjusting journal entry</li> <li>• Closing Journal</li> <li>• Posting to ledgers</li> <li>• Supporting Books</li> <li>• Presentation of Government Financial Statements</li> </ul> </li> </ul>	<p>SA: Students/groups are appointed to conduct presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</p> <p>FF: The lecturer conducts further discussion and closes the lecture session.</p>	11 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>• Mahmudi</li> <li>• Indra Bastian</li> <li>• Abdul Halim</li> </ul>
12	Provide understanding to students about	<ul style="list-style-type: none"> <li>• Government Accounting Standards &amp;</li> </ul>	<p>FF: The lecturer delivers the lecture material according to the topic of discussion</p>	12 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>• PP No. 71</li> </ul>



	Government Accounting Standards (SAP) in the context of presenting government financial reports	<p>Presentation of Financial Statements</p> <ul style="list-style-type: none"> <li>Sub Topic Discussion: <ul style="list-style-type: none"> <li>Conceptual framework of government accounting</li> <li>Objectives and benefits of Government Accounting Standards</li> <li>PSAP No. 1</li> <li>PSAP No. 2</li> <li>PSAP No. 3</li> <li>PSAP No. 4</li> <li>PSAP No. 5</li> </ul> </li> </ul>	<p>SA:</p> <p>The lecturer provides cases and students are asked to solve cases given to them, then one of the student groups (the discussant) discusses the case facilitated by the lecturer.</p>		<p>Tahun 2010</p> <ul style="list-style-type: none"> <li>Mahmudi</li> </ul>
13	Provide understanding to students about Government Accounting Standards (SAP) in the context of presenting government financial reports	<ul style="list-style-type: none"> <li>Sub Topic Discussion: <ul style="list-style-type: none"> <li>Conceptual framework of government accounting</li> <li>Objectives and benefits of Government Accounting Standards</li> <li>PSAP No. 1</li> <li>PSAP No. 2</li> <li>PSAP No. 3</li> <li>PSAP No. 4</li> <li>PSAP No. 5</li> </ul> </li> </ul>	<p>SA:</p> <p>Students/groups are appointed to conduct presentations using powerpoint slides, then discussed by the discussion group. Each discussion group makes notes about the course of the discussion (suggestions, input, criticism) and resumes on the material. and group discussion on the topic.</p> <p>FF:</p> <p>The lecturer conducts further discussion and closes the lecture session.</p>	13 <sup>th</sup> meeting	<ul style="list-style-type: none"> <li>PP No. 71 Tahun 2010</li> <li>Mahmudi</li> </ul>
14	Students understand general lecture material on	Regional Financial Administration	<p>FF:</p> <p>Students attend public lectures from practitioners who have been invited to give public lectures</p> <p>IA:</p>	14 <sup>th</sup> meeting	General lecture material






	Regional Financial Administratio n		Students make a resume about the material that has been delivered by the speakers in a public lecture and present it in group discussions		
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### 6. Assessment System and Evaluation

Assessment System	<p>The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:</p> <table border="1" data-bbox="391 575 1529 848"> <thead> <tr> <th>Total</th> <th>Mark</th> <th>Total</th> <th>Mark</th> </tr> </thead> <tbody> <tr> <td>&gt;80,00</td> <td>A</td> <td>62,50-64,99</td> <td>C+</td> </tr> <tr> <td>77,50-79,99</td> <td>A-</td> <td>60,00-62,49</td> <td>C</td> </tr> <tr> <td>75,00-77,49</td> <td>A/B</td> <td>55,00-59,99</td> <td>C-</td> </tr> <tr> <td>72,50-74,99</td> <td>B+</td> <td>50,00-54,99</td> <td>C/D</td> </tr> <tr> <td>70,00-72,49</td> <td>B</td> <td>45,00-49,99</td> <td>D+</td> </tr> <tr> <td>67,50-69,99</td> <td>B-</td> <td>40,00-44,99</td> <td>D</td> </tr> <tr> <td>65,00-67,49</td> <td>B/C</td> <td>&lt;40</td> <td>E</td> </tr> </tbody> </table>	Total	Mark	Total	Mark	>80,00	A	62,50-64,99	C+	77,50-79,99	A-	60,00-62,49	C	75,00-77,49	A/B	55,00-59,99	C-	72,50-74,99	B+	50,00-54,99	C/D	70,00-72,49	B	45,00-49,99	D+	67,50-69,99	B-	40,00-44,99	D	65,00-67,49	B/C	<40	E
Total	Mark	Total	Mark																														
>80,00	A	62,50-64,99	C+																														
77,50-79,99	A-	60,00-62,49	C																														
75,00-77,49	A/B	55,00-59,99	C-																														
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67,50-69,99	B-	40,00-44,99	D																														
65,00-67,49	B/C	<40	E																														
Evaluation System	75% of students who take government accounting courses have a minimum average total score of 70 (B), if the indicator has not been reached yet students are allowed to take make-up tests.																																

Date:	Date :	Date:
Validated by the Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA		