

Course unit title	Management of Public Finances
Course unit code	MNK209
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Third Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	5 th semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Dr. Dra. Erina Sudaryati, MS.,Ak., CA 2. Dr. Ardianto, SE., M.Si., Ak., CA. 3. Ade Palupi, SE., M.Si., PhD., Ak., CA. 4. Drs. Bambang Suhardito, M.Si., Ak., CA. 5. Sigit Kurnianto, SE., MSA., Ak., SAS., AAP B., CA.
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Graduates are able to understand and apply basic concepts/principles of accounting and theories, including financial accounting, managerial accounting, auditing, information system, and taxation. 2. Graduates are able to understand and apply basic concepts of supporting subjects, including business, management, law, and economics. 3. Graduates are able to implement quantitative tools for accounting and business analysis. 4. Graduates are able to prepare specific works related to accounting, management, and business decision making. 5. Graduates are able to demonstrate information technology skills in the application of knowledge 6. Graduates are able to apply information technology skills in the application of knowledge 7. Graduates are able to demonstrate integrity as individuals with humanity values, morality and ethics. 8. Graduates are able to demonstrate discipline, responsible, cooperative attitudes and prioritise the interests of both public and the nation based on Pancasila
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Public Sector Accounting
Course content	<ol style="list-style-type: none"> 1. Concept of Financial Management of Government. 2. Legal basis, RPJP, RPJMD, RKPD, KUA, PPAS, RKA/DPA, APBD. 3. Implementation and administration at the treasurer. 4. Accounting Policy and Local Government Accounting System. 5. Simulation of Preparation of Financial Statements (SKPD). 6. Simulation of Preparation of Financial Statements (PPKD). 7. Simulation of Preparation of Consolidated Statements. 8. State Financial Management (Central Government).

<p>Recommended or required reading and other learning resources/tools</p>	<ol style="list-style-type: none"> 1. UU 17/2003 about State Finances 2. UU 1/2004 about State Treasury 3. UU 15/2004 about the Audit of State Financial Management and Responsibility 4. PP 58/2005 about Management of Regional Finance 5. PP 71/2010 about Government Accounting Standard 6. Permendagri Nomor 13/2006 about Guidelines on Regional Financial Management as revised with Permendagri Nomor 59/2007 and Permendagri Nomor 21/2011 7. Permendagri Nomor 64 Tahun 2013 about the Implementation of Accrual Basis Government Accounting Standards at Local Government 8. UU 25/2004 about the National Development Planning System 9. PP 8/2008 about the Procedures of Formulating, Controlling and Evaluating Regional Implementation and Development 10. Permendagri 54/2010 about the Implementation of Regulation PP 8/2008 on Procedures for Formulating, Controlling and Evaluating Regional Implementation and Development. 11. Peraturan Menteri Keuangan Nomor 238/PMK.05/2011 about General Guidelines of Government Accounting System 12. Permenkeu 213/PMK.05/2013 about central government accounting and reporting systems.
<p>Planned learning activities and teaching methods</p>	<ol style="list-style-type: none"> 1. Lectures 2. Assignment (presentation) 3. Discussion
<p>Language of instruction</p>	<p>Bilingual, Bahasa Indonesia and English</p>
<p>Assessment methods</p>	<p>Assignment, Examination</p>