Regional Financial Accounting Practicum Module Design

Sri Endar Utami*, Agnes Mudamakin, Agusta Amanda
Accounting
Kupang State Polytechnic
Kupang, Indonesia
*sri.endar@pnk.ac.id

Abstract—This study aims to update the Regional Financial Accounting Practicum module during the Covid-19 pandemic in accordance with the Government Regulation Number 12 of 2019 concerning Regional Financial Management and Government Accounting Standards (GAS) 2019. This study uses the design and development research approach proposed by Richey and Klein (2007). The steps consist of planning, production, and evaluation (PPE). The result of this research is that the regional financial accounting practicum module is in accordance with the latest regulations during the pandemic. The design of this practicum module can be a reference for lecturers, vocational students and students who are studying more deeply about regional financial accounting during the Covid-19 pandemic.

Keywords—regional financial accounting, accounting standards, government regulation, covid-19

I. INTRODUCTION

The legal basis of the Government Regulation number [1] concerning Regional Financial Management effective on 12 March 2019 namely Law Number [2] concerning Regional Government as amended into law Number [3] concerning regional government. Regional Financial Management is carried out in an orderly, efficient, economical, effective, transparent and responsible manner by taking into account the sense of justice, appropriateness, benefits for the community, and obeying the provisions of laws and regulations. The Government Accounting Standards Committee (GASC) issued accrual-based [4]. The adoption of accrual accounting in the Indonesian public sector was stimulated by the economic crisis, prodemocratic movements, and international pressures for the reform of the public sector [5]. The Indonesian Government to adopt accrual accounting in 2003 was part of greater political and economic reforms following the financial and political crisis that occurred in 1998 [6]. The application accrual accounting is a product of the bureaucracy reformation program as the former system was judged as not accountable and not transparent in terms of financial management implementation. The accrual accounting serves as the basis for producing a more comprehensive and accountable financial reports in the viewpoint of stakeholders [7]. It is important for government financial report administrators to use the right accounting basis to obtain good quality financial reports. This is because it is part of a form of responsibility to the people. Therefore, it is necessary to properly consider the accounting basis used [8].

Government Accounting Standards of 2016 and 2019 differs in the 14th statement, where accounting for non-tangible assets is only found for GAS of year 2019. The Indonesian Law Number [9] underline that the regional financial management official has the task of compiling financial reports which are the responsibility for implementing the regional revenue and expenditure budget, besides that the head of the regional work unit as the official user of the regional budget / goods has the task of compiling and submitting the financial report of the regional work unit he leads. In the framework of regional financial management, the form and content of the accountability report for the implementation of the state budget/ regional revenue and expenditure budget shall be prepared and presented in accordance with GAS.

On the other hand, in 2020, the world, including Indonesia, was shaken by the Covid-19 pandemic. Within a very short period of time, that pandemic has not only claimed numerous lives but also caused severe limitations to daily private as well as business life [10]. The Covid-19 pandemic has forced governments of different countries to implement unprecedented strategies with the aim of reducing the rate of contagion and mitigating its economic and social effects [11]. Accordingly, the Indonesian government established the Indonesian [12] regarding establishment of government regulations as a replacement for the Indonesian Law Number 1 Year 2020 regarding state financial policy and financial system stability for the management of the Corona Virus Disease 2019 (Covid-19). This regulation certainly affects transactions in central and regional government entities, to focus more on dealing with the Covid-19 pandemic in the context of economic recovery and health care.

In line with this, the authors conducted a preliminary survey related to the renewal of the regional financial accounting practicum module in the Department of Public Sector Accounting, Kupang State Polytechnic to the Head of the Accounting Department, the Chair of the Accounting Study
Program, and the Chair of the Public Sector Accounting Study Program as a leader in the Accounting Department, and two lecturers who teach regional financial accounting course. Based on the survey results, it can be concluded that the regional financial accounting practicum module used is not up to date because it does not follow the latest regulations so it needs to be updated.

Referring to this description, the regional financial accounting practicum module must be updated according to the latest regulations and transactions that occur in government entity according to the situation of the Covid-19 pandemic. In the end, this research will produce a regional financial accounting practicum module which is very useful for practitioners, academics, students, and students who study more deeply about regional financial accounting.

II. LITERATURE REVIEW

Law number 24 of 2014 states that the regional government in this case is the regional head as an element of regional government administration who leads the implementation of government affairs which fall under the authority of the autonomous region. The regional head leads the implementation of regional government affairs, which consists of several regional work units and regional financial management officials. Regional work units itself is a supporting element of government affairs in local governments that carry out regional financial management. Refers to government regulation number 12 of 2019, regional financial management is carried out efficiently, economically, effectively, transparently and responsibly by taking into account the sense of justice, appropriateness, benefits for the community, and obeying the provisions of laws and regulations embodied in the regional revenue and expenditure budget.

The enactment of government regulation number 12 of 2019 resulted in the previous government regulation, namely [13] concerning Regional Financial Management to be revoked and no longer valid. The difference between Government Regulation number 12 of 2019 and Government Regulation Number 58 of 2005 is found in the income structure and expenditure structure in tables 1 and 2. The differences between the two regulations are displayed in table 3 (income structure) and table 4 (expenses structure).

| Government Regulation Number | Government Regulation Number Number 58 Year 2005 |
|-----------------------------|-----------------------------------------------|
| Locally Generated Revenue (LGR) | Locally Generated Revenue (LGR) |
| Local tax | Local tax |
| Regional retribution | Regional retribution |
| The result of separated regional wealth management | Outputs from the management of regional assets |
| Other legitimate local revenue | Other legitimate local revenue |
| Transfer Income | Balance fund income |
| Central government transfer | Profit sharing funds |
| Balancing funds | General autonomy funds |
| General transfer funds | Special autonomy funds |
| Special transfer funds | |
| Regional incentive funds | |
| Physical special autonomy funds | |
| Non-physical special autonomy funds | |
| Special autonomy funds | |
| Privileged funds | |
| Village funds | |
| Transfer between region | |
| Revenue sharing | |
| Financial assistance | |
| Other valid regional income | Other valid regional income |
| Grant | Grant |
| Emergency funds | Emergency funds |
| Other income in accordance with the provisions of the law | Other income in accordance with the provisions of the law |

| Government Regulation Number | Government Regulation Number 12 Year 2019 | Government Regulation Number 58 Year 2005 |
|-----------------------------|------------------------------------------|
| The expenses structure comprises of | The expenses structure comprises of |
| a. Operating expenses, which consists of | a. Employee expenses |
| - Employee expenses | b. Goods and services expenses |
| - Good and services expenses | c. Capital expenses |
| - Interest expenses | d. Interest expenses |
| - Subsidy expenses | e. Subsidy expenses |
| - Grant expenses | f. Grant expenses |
| - Social assistance expenses | g. Social assistance expenses |
| b. Capital expenditure | h. Profit sharing and financial assistance expenses |
| c. Unexpected expenditure | i. Unexpected expenses |
| d. Transfer expenditure | |
| - Revenue sharing | |
| - Financial assistance expenditure | |

The difference between the two government regulations above will certainly affect the preparation of local government financial reports. Financial reports as a source of financial information have a huge influence on the quality of the decisions produced [14]. Financial reports are the government's main accountability tool to people's representatives in parliament or other interested institutions as well as the general public [15]. Therefore, the government is obliged to prepare financial reports in accordance with the applicable standards in Indonesia, namely GAS 2019.
Law Number 17 of 2003 concerning State Finance states that the form and content of the accountability report for the implementation of the state budget/ regional revenue and expenditure budget is prepared and presented in accordance with GAS. Accountability reports will be produced by budget users in the regional government, namely regional work unit and regional financial management officials. The financial reports that have been prepared by each regional work unit in a local government will be consolidated by the regional financial management officers so that later it will become a regional government financial report. Financial reports at the regional work unit level consist of balance sheets, budget realization reports and notes to financial reports. Meanwhile, financial reports at the local government level consist of balance sheets, budget realization reports, cash flow reports, and notes to financial reports [16]. Therefore, financial reports at both the regional work unit level and regional financial management officials must be adjusted to the latest GAS, namely GAS 2019.

Covid-19 is an infectious disease caused by a newly discovered type of coronavirus. The new virus and the diseases it caused by were unknown before the outbreak began in Wuhan, China, in December 2019. Covid-19 is now a pandemic occurring in many countries around the world [17]. Therefore, the government issued regulations to respond to the pandemic, one of which is Law of the Republic of Indonesia Number 2 of 2020 concerning Stipulation of Government Regulations in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease Pandemic 2019 (Covid-19) and / or in the context of facing threats that endanger the national economy and / or financial system stability to become law. The regulation states that regional governments provide the authority to prioritize budget allocations for certain activities (refocusing), change allocations, and use of regional budgets, revenues and expenditures. This regulation certainly affects existing transactions in local government entities.

Based on the introductory and literature review above, a road map of study is designed in figure 1.

III. METHODS

This study applies a design and development research pathway adopted from Richey and Klein in Sugiyono [18]. The design and development research are analytical from the beginning to the end of the study. The research design consist of planning, production, and evaluation (PPE). The research stages are depicted in Figure 2, and are explained as follows:

A. Planning

This stage begins with information collection, which is conducted through the analysis of requirements and literature study. The analysis of requirements takes place in the learning environment of the Regional Financial Accounting practicum class.

B. Production

At this stage the researcher makes a product in the form of a regional financial accounting practicum module which will be tested later.

C. Evaluation

This stage aims to identify effectiveness of the product in realizing the goals. The realized product is evaluated by a team of experts which consists of 5 colleagues from the Kupang State Polytechnic accounting department who have taught regional financial accounting courses and one practitioner from the Regional Finance Agency of East Nusa Tenggara Province. Evaluation also aims to obtain feedback regarding rooms for improvement in order to enhance quality of the module so that it can be used as a source of learning material for students and lecturers in the Regional Financial Accounting course. Following the initial improvement phase is the testing of the module usage upon 20 student of the Kupang State Polytechnic accounting department in order to obtain feedback regarding the module’s ease of use and level of difficulty for further improvements.

IV. RESULTS

Based on the research results, the design of the regional financial accounting practicum module consists of a balance sheet at the beginning of the year and transactions that occur at the regional financial management official, as a Regional Work Unit as well as Regional Financial Management Official, Regional General Hospitals, and Regional Human Resources Development Agency. The results of the research are as follows:
A. Department of Revenue, Financial Management and Regional Assets

TABLE III. NORTH DISTRICT GOVERNMENT DEPARTMENT OF REVENUE, FINANCIAL MANAGEMENT AND REGIONAL ASSETS BALANCE SHEET PERIOD OF 31 DECEMBER 2019 (EXPRESSED IN RUPIAH)

| ASSETS                     | LIABILITY       |
|----------------------------|-----------------|
| CURRENT ASSETS             | LIABILITY       |
| Cash in Regional Treasury  | Liability -     |
| OTHER ASSETS               | EQUITY          |
| Other Assets               | Equity 3,500,000 |
| TOTAL ASSETS               | TOTAL LIABILITY AND EQUITY 3,500,000 |

Transactions occurring in March 2020 are displayed in the following Table:

TABLE VI. MARCH 2020 TRANSACTION

| Number | Date | Transaction                                                                 |
|--------|------|------------------------------------------------------------------------------|
| 1      | 2    | Department of Revenue, Financial Management and Regional Assets accrues Warrants for Disbursement of Funds in Direct Expenses for Salary No.20/DPPKAD/LS, with a cost breakdown as: |
|        |      | a. Principal Salary: IDR 250,000,000                                           |
|        |      | b. Functional Allowance: IDR 24,000,000                                        |
|        |      | c. Family Allowance: IDR 12,500,000                                           |
|        |      | d. Position Allowance: IDR 10,000,000                                          |
|        |      | e. Rice Allowance: IDR 7,500,000                                              |
| 2      | 2    | Department of Revenue, Financial Management and Regional Assets accrues income from State Electricity Company upon street lighting tax as of IDR 125,000,000 |
| 3      | 5    | Department of Revenue, Financial Management and Regional Assets accrues income from hotel taxes as of IDR 27,500,000 |
| 4      | 5    | Treasurer of Income deposits street lighting tax to regional treasury through Deposit Certificate No.25/RSUD |
| 5      | 6    | Treasurer of Expenses pays for office stationery as IDR 5,000,000 |
| 6      | 9    | Department of Revenue, Financial Management and Regional Assets accrues Warrants for Disbursement of Funds of Money Inventory as of IDR 450,000,000 |
| 7      | 9    | Treasurer of Income deposits income from State Electricity Company upon street lighting tax as of IDR 3,500,000 |
| 8      | 10   | Treasurer of Expenses pays for expenditure in the following cost breakdown: |
|        |      | a. Electricity: IDR 1,500,000                                                |
|        |      | b. Water: IDR 2,300,000                                                      |
|        |      | c. Telephone: IDR 850,000                                                    |
|        |      | d. Internet: IDR 1,250,000                                                   |
| 9      | 12   | Department of Revenue, Financial Management and Regional Assets accrues regional retribution income as: |
|        |      | a. Parking services: IDR 5,000,000                                            |
|        |      | b. Cleaning services: IDR 7,500,000                                           |
| 10     | 12   | Treasurer of Income deposits retribution income through Deposit Certificate No.27/RSUD |
| 11     | 16   | Treasurer of Expenses pays for office car maintenance as of IDR 5,000,000     |
| 12     | 19   | Treasurer of Expenses pays for cleaning services as of IDR 4,500,000 to the cleaning service company |
| 13     | 23   | Department of Revenue, Financial Management and Regional Assets accrues income from property tax, advertisement tax, and restaurant tax with Deposit Certificate No.28/RSUD |
| 14     | 23   | Treasurer of Income deposits income from property tax, advertisement tax, and restaurant tax with Deposit Certificate No.28/RSUD |
| 15     | 26   | Treasurer of Expenses pays for meeting consumption expenses as of IDR 1,125,000 |

TABLE IV. EARLY 2020 TRANSACTION

| Number | Date | Transactions                                                                 |
|--------|------|------------------------------------------------------------------------------|
| 1      | 3    | The Central Government determines the special allocation funds for Road Infrastructure for the North Regency in the amount of IDR 1,000,000,000 |
| 2      | 12   | Department of Revenue, Financial Management and Regional Assets receives Direct Fund Disbursement Order (DFDO) Grant to community groups amounting to IDR 250,000,000 |
| 3      | 29   | The central government transfers the general allocation funds in February 2020 to North Regency in the amount of IDR 3,000,000,000 |
| 4      | 31   | The North Regency Regional Government transfers capital participation to BUMD through DFDO of IDR 500,000,000 |

TABLE V. NORTH DISTRICT GOVERNMENT DEPARTMENT OF REVENUE, FINANCIAL MANAGEMENT AND REGIONAL ASSETS BALANCE SHEET PERIOD OF 31 DECEMBER 2019 (EXPRESSED IN RUPIAH)

| ASSETS                      | LIABILITY       |
|-----------------------------|-----------------|
| CURRENT ASSETS              | LIABILITY       |
| Hotel Tax Receivables       | 27,500,000      |
| Office Stationery Inventory | 11,000,000      |
| FIXED ASSETS                | EQUITY          |
| Land                        | Equity 450,500,000 |
| Equipment and Machinery     | 175,000,000     |
| Building                    | 100,000,000     |
| Depreciation of Equipment   | (34,000,000)    |
| and Machinery               | 190,000,000     |
| Depreciation of Building    | (19,000,000)    |
| TOTAL ASSETS                | TOTAL LIABILITY AND EQUITY 450,500,000 |
Adjustment per 31 December 2020:

- Building acquisition cost of IDR 190,000,000 in 2017 is depreciated for 20 years without residual value.
- Vehicle acquisition cost of IDR 100,000,000 is depreciated for 5 years with a residual value of IDR 15,000,000.
- After taking stock recording, residual value of Office Stationery Inventory of 2020 is IDR 2,000,000.

B. Regional Public Hospital

TABLE VII. NORTH REGENCY GOVERNMENT REGIONAL PUBLIC HOSPITAL BALANCE SHEET PERIOD OF 31 DECEMBER 2019 (EXPRESSED IN RUPIAH)

| ASSETS                     | LIABILITY          |
|----------------------------|--------------------|
| CURRENT ASSETS             | LIABILITY          |
| Inventory                 | 45,000,000         |
| FIXED ASSETS              |                    |
| Land                      | 250,000,000        |
| Equipment and Machinery   | 227,000,000        |
| Building                  | 210,000,000        |
| Accumulated Depreciation  |                    |
| of Equipment and Machinery| (62,400,000)       |
| of Buildings              | (21,000,000)       |
| TOTAL ASSETS              | 648,600,000        |

Transactions occurring in March 2020 are displayed in the following Table:

TABLE VIII. MARCH 2020 TRANSACTION

| Number | Date | Transactions                                                                                                                                                                                                 |
|--------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | 2    | Regional Public Hospital accrues Warrants for Disbursement of Funds in Direct Expenses for Salary No.20/DPPKAD/LS, with a cost breakdown as follows: a. Principal Salary: IDR 325,000,000, b. Functional Allowance: IDR 55,000,000, c. Family Allowance: IDR 35,000,000, d. Position Allowance: IDR 20,000,000, e. Rice Allowance: IDR 12,500,000 |
| 2      | 3    | Regional Public Hospital accrues income from patients of the following laboratory tests: a. Urine test: IDR 450,000, b. Blood test: IDR 650,000                                                                 |
| 3      | 3    | Treasurer of Income deposits income to regional treasury with Deposit Certificate No.12/RSUD                                                                                                               |
| 4      | 5    | Regional Public Hospital accrues Warrants for Disbursement of Funds of Money Inventory from Regional Human Resources Development Agency as of IDR 750,000,000                                                      |
| 5      | 6    | Treasurer of Expenses pays photocopy expenses of 2,000 sheets as of IDR 500,000                                                                                                                           |
| 6      | 9    | Treasurer of Income accrues income from 4 patients of Covid-19 Rapid Test @ IDR 150,000                                                                                                                   |

Table 8. Cont.

| Number | Date | Transactions                                                                                         |
|--------|------|-----------------------------------------------------------------------------------------------------|
| 7      | 9    | Treasurer of Income deposits income to regional treasury with Deposit Certificate No.12/RSUD        |
| 8      | 10   | Treasurer of Expenses pays monthly expenses as of March 2020 with the cost breakdown as follows: a. Electricity: IDR 25,000,000, b. Water: IDR 3,000,000, c. Telephone: IDR 2,250,000, d. Newspaper: IDR 500,000 |
| 9      | 12   | Treasurer of Income accrues income from inpatients as of IDR 1,500,000                               |
| 10     | 12   | Treasurer of Income deposits income to regional treasury with Deposit Certificate No.13/RSUD        |
| 11     | 16   | Treasurer of Income accrues Warrants for Disbursement of Funds in Direct Expenses for Salary No. 13/RSUD/LS to pay for incentives of medical staffs of Covid-19 as of IDR 350,000,000. |
| 12     | 17   | Treasurer of Expenses withdraws cash for purchasing Office Stationery as of IDR 2,500,000          |
| 13     | 19   | Regional Public Hospital accrues income from outpatients as of IDR 425,000                           |
| 14     | 19   | Treasurer of Income deposits income to regional treasury with Deposit Certificate No.14/RSUD       |
| 15     | 20   | Regional Public Hospital purchases supplies for the management of Covid-19 as of IDR 50,000,000    |
| 16     | 24   | Regional Public Hospital provided health services to inpatients which was covered by Social Security Administrator for Health as of IDR 3,500,000             |
| 17     | 25   | Regional Public Hospital rents out the canteen to third parties for IDR 15,000,000 for the next 1 year starting from March 25, 2020 to March 25, 2021         |
| 18     | 25   | The revenue treasurer deposits the income into the regional treasury                               |
| 19     | 26   | The expenditure treasurer pays the honorarium of two nurses in February 2020 amounting to IDR 5,000,000 |
| 20     | 27   | The hospital buys 32 boxes of drugs from PT Pharmacy @ IDR 1,500,000 with 10% VAT                  |
| 21     | 29   | The Regional Public Hospital received payment for the transaction on March 25, amounting to IDR 500,000 |
| 22     | 30   | The spending treasurer pays cleaning services amounting to 12,500,000 to CS service providers      |

Adjustments as of 31 December 2020:

- Medicine inventory of IDR 45,000,000 which comprises of 30 boxes @ IDR 1,500,000.
- Land acquisition cost of IDR 250,000,000 in 2017 is used for the Regional Public Hospital buildings.
- Building acquisition cost of IDR 210,000,000 in 2017 is depreciated for 20 years without residual value.
- Equipment and machinery cost of IDR 102,000,000 in 2017 is depreciated for 5 years without residual value.
- Vehicle acquisition cost of IDR 125,000,000 in 2017 is depreciated for 5 years with a residual value of IDR 20,000,000.
C. Regional Human Resources Development Agency

TABLE IX. NORTH REGENCY GOVERNMENT REGIONAL HUMAN RESOURCES DEVELOPMENT AGENCY BALANCE SHEET PERIOD OF 31 DECEMBER 2019 (EXPRESSED IN RUPIAH)

| Assets                        | Liability |
|-------------------------------|-----------|
| CURRENT ASSETS                | LIABILITY |
| Receivables 50,000,000        | Liability |
| FIXED ASSETS                  |           |
| Land 300,000,000              | EQUITY    |
| Equipment and Machinery 280,000,000 | Equity 717,000,000 |
| Building 175,000,000          |           |
| Accumulated Depreciation of Equipment and Machinery (60,000,000) | |
| Accumulated Depreciation of building (28,000,000) | |
| TOTAL ASSETS 717,000,000      | TOTAL EQUITY AND LIABILITY 717,000,000 |

Transactions occurring in March 2020 are as follows:

Table X. MARCH 2020 TRANSACTION

| Number | Date | Transaction |
|--------|------|-------------|
| 1      | 2    | Regional Human Resources Development Agency accrues Warrants for Disbursement of Funds in Direct Expenses for Salary No.10/BPSDMD/LVS, with a cost breakdown as: a. Principal Salary: IDR 125,000,000 b. Functional Allowance: IDR 15,000,000 c. Family Allowance: IDR 10,000,000 d. Position Allowance: IDR 8,000,000 e. Rice Allowance IDR 4,000,000 |
| 2      | 3    | Treasurer of Income deposits training income of IDR 50,000,000 to regional treasury with Deposit Certificate No.15/BPSDMD |
| 3      | 3    | Treasurer of Expenses pays for Office Stationery Cost as of IDR 1,115,000 |
| 4      | 5    | Regional Human Resources Development Agency receives payment for basic training funds for 10 Candidates for civil servants of North district government @ IDR 10,600,000 |
| 5      | 9    | Treasurer of Expenses accrues Warrants for Disbursement of Funds of Money Inventory from Regional financial management officers as of IDR 125,000,000 |
| 6      | 10   | Treasurer of Expenses withdraws cash for meeting consumption needs for IDR 985,000 |
| 7      | 11   | Treasurer of Expenses pays for the financing of the training of regional civil servant candidates with a cost breakdown as: a. Printing and Photocopy: IDR 5,000,000 b. Catering: IDR 50,000,000 c. Fitness instructor: IDR 2,250,000 d. Line of march instructor: IDR 3,000,000 |

Table X. Cont.

| Number | Date | Transaction |
|--------|------|-------------|
| 8      | 18   | Treasurer of Expenses pays for the following bills: a. Electricity: IDR 1,850,000 b. Water: IDR 3,825,000 c. Internet: IDR 2,000,000 d. Telephone: IDR 1,000,000 |
| 9      | 20   | Treasurer of Income deposits training income with Deposit Certificate No.16/BPSDMD |
| 10     | 25   | Treasurer of Income deposits training income with Deposit Certificate No.16/BPSDMD |
| 11     | 25   | Treasurer of Income deposits training income with Deposit Certificate No.16/BPSDMD |
| 12     | 27   | Treasurer of Expenses pays for cleaning services for IDR 6,000,000 |

Adjustments as of 31 December 2020:
- Receivables of IDR 50,000,000 is that of the Public Works and Public Housing Office training in February 2020.
- Land and building acquisition of IDR 280,000,000 in 2017 is depreciated for 20 years without residual value.
- Vehicle acquisition of IDR 175,000,000 in 2017 is depreciated for 5 years with a residual value of IDR 55,000,000.
- Regional Human Resources Development Agency recorded depreciation in 2020.

Based on the previous explanation, it can be concluded that the design of the regional financial accounting practicum course module consists of balance sheets and various types of transactions for regional financial management officials and three regional work units as follows:
- Department of Revenue, Financial Management and Regional Assets as regional work unit and regional financial management official
- Regional Public Hospital
- Regional Human Resources Development Agency

V. CONCLUSIONS

The design of the regional financial accounting practicum module has been adjusted to the latest regulations relating to regional finance. Transactions that occur in regional financial management officials and as government entities are also in accordance with regulations issued by the government during the Covid-19 pandemic. Therefore, the design of the regional financial accounting practicum module is very suitable if it is used as a reference book for practitioners, teachers, students, vocational students who are studying and practicing regional financial accounting.
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