

**ASSESSING CURRENT ACCOUNTING STANDARD ON HERITAGE  
ASSETS IN INDONESIA'S PUBLIC SECTOR**

Thesis

As a partial fulfillment of the requirements to obtain the Sarjana Ekonomi Degree



By:

Wikan Karis Basutama

13/349081/EK/19515

**ACCOUNTING DEPARTMENT  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS GADJAH MADA  
2017**