



**Universitas Negeri Surabaya**  
**Faculty of Economics and Business**  
**Bachelor of Management Study Program**

Document Code

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Company Budget	6120103012	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	5	December 25, 2020
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
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<b>Learning model</b>	<b>Case Studies</b>
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<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>
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<b>PLO-14</b>	(PLO 1) Graduates are able to master management theory as a whole
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<b>Program Objectives (PO)</b>	
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<b>PO - 1</b>	Students are able to explain the concept of Company Budget well.
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<b>PO - 2</b>	Students are able to practice the proper use of computer software for preparing company budgets.
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<b>PO - 3</b>	Students are able to provide complete arguments for strategic decisions based on analysis of information and company budget data
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<b>PO - 4</b>	Students are able to demonstrate a responsible and honest attitude in preparing the company budget
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<b>PLO-PO Matrix</b>	
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	<table border="1"> <tr> <th>P.O</th> <th>PLO-14</th> </tr> <tr> <td>PO-1</td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> </tr> <tr> <td>PO-4</td> <td></td> </tr> </table>	P.O	PLO-14	PO-1		PO-2		PO-3		PO-4	
P.O	PLO-14										
PO-1											
PO-2											
PO-3											
PO-4											

<b>PO Matrix at the end of each learning stage (Sub-PO)</b>	
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	<table border="1"> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> <tr> <td>PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-2</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-3</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-4</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																	PO-4																
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<b>Short Course Description</b>	This course analyzes the basic concepts of a comprehensive budgeting system, steps for preparing a budget, preparing sales budgets, production budgets, raw material budgets, labor budgets, overhead and general cost budgets, profit/loss projections, capital budgeting, and preparing flow projections. cash, and budget analysis. This course is one of the elements that forms entrepreneurial abilities. After taking this course students are able to prepare comprehensive budgets for both industry and MSMEs. The learning method that is often used is the drill method, namely training students about budgeting activities repeatedly with the material changing according to their learning achievements.
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<b>References</b>	<b>Main :</b>
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1. Nafarin M. 2007. Penganggaran perusahaan (Edisi 3). Jakarta: Salemba Empat
2. Sasongko C & Parulian Rumondang S. 2010. Anggaran. Jalarta: Salemba Empat.
3. Welsch, Hilton dan Gordon. 1988. Budgetting: Profit Planning and Control, 5th Edition. Englewood Cliffs, New Jersey, PrenticeHall
4. Adisaputro, Gunawan. 2003. Anggaran Perusahaan. Yogyakarta. BPFE.
5. GitosudarmoIndriyo, Dajmudin Mohamad. 2003. Anggaran Perusahaan. Yogyakarta: BPFE
6. M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah R.N., Hannah M. 2020. Anggaran Perusahaan. Konsep dan Aplikasi. Jakarta: PT Gramedia Pustaka Utama.
7. Steven Bragg. 2011. Budgeting: A Comprehensive Guide

**Supporters:**

**Supporting lecturer**  
 R.A. Sista Paramita, S.E., M.Si.  
 Yuyun Isbanah, S.E., M.SM.  
 Ina Uswatun Nihaya, S.E., M.Sc.  
 Rasyidi Faiz Akbar, S.E., M.M.  
 Nunik Dwi Kusumawati, S.M., M.S.M.

Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [ Estimated time]		Learning materials [ References ]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline ( offline )	Online ( online )		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Formulate the basic concept of a company budget	1.Able to understand the types of plans and their relationship to the budget 2.Able to understand the relationship between budgeting and accounting 3.Able to understand the purpose and benefits of the budget 4.Able to understand the budget function in relation to management functions 5.Able to know and understand the types of budgets	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Reading literature, listening to learning explanations, lectures, questions and answers 3 X 50		<b>Material:</b> Basics of a company budget <b>References:</b> <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i>	5%
2	Formulate the concept of sales forecasting	1.Able to understand sales forecasting methods 2.Able to calculate sales forecasts with straight line trend analysis	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	1. Reading literature and listening to students' explanations 2. Drill method for preparing a company's budget plan 3 X 50		<b>Material:</b> Sales Forecast <b>Literature:</b> <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i>	5%

3	Preparation of Operational Budget (Sales Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain the sales budget</li> <li>2. Able to prepare a sales budget</li> <li>3. Able to calculate sales budget</li> <li>4. Have morals, ethics and honesty in making and reporting the sales budget created</li> <li>5. Able to create sales budget tables using the Microsoft Excel program</li> </ol>	<p><b>Criteria:</b> Holistic Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan</li> <li>3 X 50</li> </ol>		<p><b>Material:</b> Sales Budget</p> <p><b>Library:</b> <i>M. Fuad, Edy Sukarno, Sugiaro, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i></p>	2%
4	Preparing an Operational Budget (Product Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain product budgets</li> <li>2. Able to prepare product budgets</li> <li>3. Able to calculate product budget</li> <li>4. Have morals, ethics and honesty in creating and reporting product budgets</li> <li>5. Able to create product budget tables using the Microsoft Excel program</li> </ol>	<p><b>Criteria:</b> Analytical Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan</li> <li>3 X 50</li> </ol>		<p><b>Material:</b> Product Budget</p> <p><b>References:</b> <i>M. Fuad, Edy Sukarno, Sugiaro, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i></p>	4%

5	Preparation of Operational Budget (Raw Material Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain the raw material budget</li> <li>2. Able to prepare raw material budgets</li> <li>3. Able to calculate raw material budget</li> <li>4. Have morals, ethics and honesty in making and reporting raw material budgets</li> <li>5. Able to create raw material budget tables using the Microsoft Excel program</li> </ol>	<p><b>Criteria:</b> Analytical Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan 3 X 50</li> </ol>		<p><b>Material:</b> Raw Material Budget</p> <p><b>References:</b> M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. <i>Company Budget. Concepts and Applications.</i> Jakarta: PT Gramedia Pustaka Utama.</p>	2%
6	Preparation of Operational Budget (Cost and Expense Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain budget costs and expenses</li> <li>2. Able to prepare cost and expense budgets</li> <li>3. Able to calculate budget costs and expenses</li> </ol>	<p><b>Form of Assessment :</b> Participatory Activities</p>	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan 3 X 50</li> </ol>		<p><b>Material:</b> Budget and Expenses</p> <p><b>References:</b> M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. <i>Company Budget. Concepts and Applications.</i> Jakarta: PT Gramedia Pustaka Utama.</p>	4%
7	Preparation of Operational Budget (Profit and Loss Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain the flow of preparing the operational budget related to the profit and loss budget</li> <li>2. Able to prepare a profit and loss budget</li> </ol>	<p><b>Criteria:</b> Holistic Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan 3 X 50</li> </ol>		<p><b>Material:</b> Profit and Loss Budget</p> <p><b>References:</b> M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. <i>Company Budget. Concepts and Applications.</i> Jakarta: PT Gramedia Pustaka Utama.</p>	4%
8	MIDTERM EXAM	implementation of UTS and presentation of UTS scores	<p><b>Form of Assessment :</b> Test</p>	Written Exam 2 X 45			20%

9	Preparation of the Financial Budget (cash budget)	<ol style="list-style-type: none"> <li>1.1. Able to understand and explain the cash budget</li> <li>2.2. Able to prepare a cash budget</li> <li>3.3. Able to calculate the cash budget</li> </ol>	<b>Criteria:</b> Analytical Rubric  <b>Form of Assessment :</b> Participatory Activities	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan</li> <li>3 X 50</li> </ol>		<b>Material:</b> Cash Budget <b>Reference:</b> <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i>	3%
10	Preparation of the Financial Budget (Receivables Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain the accounts receivable budget</li> <li>2. Able to prepare accounts receivable budget</li> <li>3. Able to calculate accounts receivable budget</li> </ol>	<b>Criteria:</b> Analytical Rubric  <b>Form of Assessment :</b> Participatory Activities	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan</li> <li>3 X 50</li> </ol>		<b>Material:</b> Receivables Budget <b>References:</b> <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i>	4%
11	Preparation of the Financial Budget (Provision Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain the inventory budget</li> <li>2. Able to prepare inventory budgets</li> <li>3. Able to calculate inventory budget</li> </ol>	<b>Criteria:</b> Analytical Rubric  <b>Form of Assessment :</b> Participatory Activities	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan</li> <li>3 X 50</li> </ol>		<b>Material:</b> Budget Reference : <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i>	4%

12	Preparation of the Financial Budget (Debt and Capital Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain the debt budget</li> <li>2. Able to prepare a debt budget</li> <li>3. Able to calculate debt budget</li> <li>4. Able to understand and explain the capital budget</li> <li>5. Able to prepare a capital budget</li> <li>6. Able to calculate capital budget</li> </ol>	<p><b>Criteria:</b> Analytical Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan</li> <li>3 X 50</li> </ol>		<p><b>Material:</b> Debt and Capital Budget</p> <p><b>References:</b> <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i></p>	3%
13	Preparation of Financial Budget (Depreciation Budget)	<ol style="list-style-type: none"> <li>1. Able to understand and explain the depreciation budget</li> <li>2. Able to prepare a depreciation budget</li> <li>3. Able to calculate depreciation budget</li> </ol>	<p><b>Criteria:</b> Analytical Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan</li> <li>3 X 50</li> </ol>		<p><b>Material:</b> Depreciation Budget</p> <p><b>References:</b> <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i></p>	2%
14	Preparation of the Financial Budget (Budget balance sheet)	<ol style="list-style-type: none"> <li>1. Able to understand and explain the flow of preparing a financial budget related to the balance sheet budget</li> <li>2. Able to prepare a balance sheet budget</li> </ol>	<p><b>Criteria:</b> Analytical Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<ol style="list-style-type: none"> <li>1. Reading literature and listening to students' explanations</li> <li>2. Drill method for preparing a company's budget plan</li> <li>3 X 50</li> </ol>		<p><b>Material:</b> Balance Sheet Budget</p> <p><b>References:</b> <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i></p>	4%

15	Preparation of operational and financial budgets	Able to prepare profit/loss budget and balance sheet budget	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	1. Reading literature and listening to students' explanations 2. Drill method for preparing a company's budget plan 3 X 50		<b>Material:</b> Operational and Financial Budgets <b>References:</b> <i>M. Fuad, Edy Sukarno, Sugiarto, Moeljadi, Ellen Christina, Fatimah RN, Hannah M. 2020. Company Budget. Concepts and Applications. Jakarta: PT Gramedia Pustaka Utama.</i>	4%
16	FINAL EXAMS		<b>Form of Assessment :</b> Test	2 X 45			30%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Test	50%
		100%

#### Notes

- Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
- Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
- Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
- Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
- Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
- Forms of assessment:** test and non-test.
- Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
- Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.