



Universitas Negeri Surabaya
Faculty of Social and Legal Sciences,
Bachelor of Public Administration Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date										
State finances	6320103628	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	4	January 30, 2024										
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator											
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Learning model	Project Based Learning																
Program Learning Outcomes (PLO)	PLO study program which is charged to the course																
	PLO-9	Master the theoretical concepts of public sector management to realize the values of good governance.															
	PLO-12	Collaborate and have concern for society and the environment.															
	PLO-14	Able to make decisions in solving problems based on the results of information and data analysis.															
	PLO-15	Able to utilize information technology in managing organizations.															
	Program Objectives (PO)																
	PO - 1	Able to work together and have concern to contribute to various problems that arise related to state financial administration in society and in various organizational environments															
	PO - 2	Able to master the theoretical concepts of state financial administration to realize the values of good governance															
	PO - 3	Able to utilize information technology in managing state financial administration in the organization															
	PLO-PO Matrix																
		P.O	PLO-9	PLO-12	PLO-14	PLO-15											
		PO-1	✓														
		PO-2	✓														
		PO-3					✓										
PO Matrix at the end of each learning stage (Sub-PO)																	
	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																
Short Course Description	This course discusses the state financial system, regional financial system, central and regional financial relations, the process of preparing, implementing and evaluating the state revenue and expenditure budget, the state budget cycle, supervision and management of state finances.																
References	Main :																

1. Adisasmita, Rahardjo. 2011. Pengelolaan Pendapatan Anggaran Daerah. Graha Ilmu
2. Ismail, Gusnar. 2009. Pengelolaan Keuangan pada Satuan Kerja Perangkat Daerah (SKPD) dan BLU. Indeks
3. Mardiasmo. 2011. Perpajakan. Andi Offset
4. Soetrisno PH. 1981. Dasar Dasar Ilmu Keuangan Negara. Jakarta: FE UGM.

Supporters:

Supporting lecturer
 Muhammad Farid Ma'ruf, S.Sos., M.AP.
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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	Able to analyze the scope of state/public sector finances.	1. Students can describe the meaning of state finances 2. Students can describe state rights 3. Students can understand state revenues and expenditures 4. Students can explain the influence of state revenues and expenditures on the economy	Criteria: Criteria: Holistic Rubric Form: Non-Test Form of Assessment : Participatory Activities	Offline 3 X 50		Material: 1. Definition and scope of state finance. References: <hr/> Material: 2. Economic development and state financial policy. References:	4%
2	Able to analyze the scope of state/public sector finances.	1. Students can describe the meaning of state finances 2. Students can describe state rights 3. Students can understand state revenues and expenditures 4. Students can explain the influence of state revenues and expenditures on the economy	Criteria: Criteria: Holistic Rubric Form: Non-Test Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Offline 3 X 50		Material: Definition and scope of state finance. References: <hr/> Material: 2. Economic development and state financial policy. References:	4%

3	Able to analyze the scope of state/public sector finances.	<ol style="list-style-type: none"> 1. Students can describe the meaning of state finances 2. Students can describe state rights 3. Students can understand state revenues and expenditures 4. Students can explain the influence of state revenues and expenditures on the economy 	<p>Criteria: Criteria: Holistic Rubric Form: Non-Test</p> <p>Form of Assessment : Participatory Activities</p>	Offline 3 X 50		<p>Material: Definition and scope of state finance. References:</p> <hr/> <p>Material: 2. Economic development and state financial policy. References:</p>	4%
4	Students are able to understand the sources of state income	Students can explain the sources of state income with examples	<p>Criteria: Analytical Rubric Form: Not a Test</p> <p>Form of Assessment : Participatory Activities</p>	Offline 3 X 50		Material: Library Tax :	4%
5	Students are able to understand the sources of state income	<ol style="list-style-type: none"> 1. Students can identify the differences between taxes and levies 2. Students can explain state tax management 3. Students are able to identify the causes of foreign debt 4. Students are able to explain strategies for managing foreign debt. 5. Students are able to identify the APBN preparation cycle 	<p>Criteria: Analytical Rubric Form: Not a Test</p> <p>Form of Assessment : Participatory Activities</p>	Offline 3 X 50		Material: Foreign Debt Reference:	4%

6	Students are able to understand the sources of state income	<ol style="list-style-type: none"> 1. Students can identify the differences between taxes and levies 2. Students can explain state tax management 3. Students are able to identify the causes of foreign debt 4. Students are able to explain strategies for managing foreign debt. 5. Students are able to identify the APBN preparation cycle 	<p>Criteria: Analytical Rubric Form: Not a Test</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Offline 3 X 50		<p>Material: State Budget</p> <p>References:</p>	10%
7	Students are able to understand the sources of state income	<ol style="list-style-type: none"> 1. Students can identify the differences between taxes and levies 2. Students can explain state tax management 3. Students are able to identify the causes of foreign debt 4. Students are able to explain strategies for managing foreign debt. 5. Students are able to identify the APBN preparation cycle 	<p>Criteria: Analytical Rubric Form: Not a Test</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Offline 3 X 50		<p>Material: State Revenue and Expenditures (APBN)</p> <p>References:</p>	10%
8	MIDTERM EXAM	Meeting Indicators 1-7	<p>Criteria: Answers are explained appropriately.</p> <p>Form of Assessment : Test</p>	Offline 3 X 50		<p>Material: Material 1-8</p> <p>Reference: <i>Mardiasmo. 2011. Taxation. Andi Offset</i></p>	10%

9	Students are able to understand the APBN cycle	<ol style="list-style-type: none"> 1. Students are able to understand and explain the relationship between Central and Regional Finance 2. Students are able to explain the process of preparing balancing funds 	<p>Criteria: Holistic Rubric Form: Non-Test</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Offline 3 X 50		<p>Material: Relationship between central and regional finances</p> <p>References:</p>	10%
10	Students are able to understand the APBN cycle	<ol style="list-style-type: none"> 1. Students are able to understand and explain the relationship between Central and Regional Finance 2. Students are able to explain the process of preparing balancing funds 	<p>Criteria: Answers are explained appropriately.</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Offline 3 X 50		<p>Material: Balancing Fund</p> <p>Literature: <i>Mardiasmo. 2011. Taxation. Andi Offset</i></p>	8%
11	Students are able to explain the relationship between central and regional finance	<ol style="list-style-type: none"> 1. Students are able to explain regional finance 2. Students are able to identify the process of preparing and managing the APBD 	<p>Criteria: Analytical Rubric Form: Not a Test</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Offline 3 X 50		<p>Material: regional finance</p> <p>Reference:</p>	8%
12	Students are able to explain the relationship between central and regional finance	<ol style="list-style-type: none"> 1. Students are able to explain regional finance 2. Students are able to identify the process of preparing and managing the APBD 	<p>Criteria: Analytical Rubric Form: Not a Test</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Offline 3 X 50		<p>Material: The process of preparing and managing regional income and expenditure budgets (APBD)</p> <p>References:</p>	4%
13	<ol style="list-style-type: none"> 1. Mastering the inspection and evaluation system of state/public sector finances 2. 	<ol style="list-style-type: none"> 1. Students are able to explain the processes of monitoring state finances 2. Students are able to explain state financial audit strategies 	<p>Criteria: Analytical Rubric Form: Not a Test</p> <p>Form of Assessment : Participatory Activities</p>	Offline 3 X 50		<p>Material: Supervision and inspection of state finances</p> <p>References:</p>	3%

14	Students are able to describe financial policies and economic development	1.Students are able to compile studies on state and regional finances 2.Students are able to present the results of studies on state and regional finances	Criteria: Analytical Rubric Form:Not a Test Form of Assessment : Participatory Activities	Offline 3 X 50		Material: Presentation of studies on state finances References:	3%
15	Students are able to describe financial policies and economic development	1.Students are able to compile studies on state and regional finances 2.Students are able to present the results of studies on state and regional finances	Criteria: Analytical Rubric Form:Not a Test Form of Assessment : Participatory Activities	Offline 3 X 50		Material: Presentation of studies on state finances References:	4%
16	FINAL EXAMS	Meeting 9-15	Criteria: Answers are explained appropriately. Form of Assessment : Test	Offline 3 X 50		Material: Material 9-15 Reference: <i>Mardiasmo. 2011. Taxation. Andi Offset</i>	10%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	28%
2.	Project Results Assessment / Product Assessment	52%
3.	Test	20%
		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** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities 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.

