



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

**Document  
Code**

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
MPK-ECONOMICS-REGIONAL FINANCE	8722003136	Study Program Elective Courses	T=3	P=0	ECTS=4.77	6	May 15, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Aprillia Nilasari, S.Pd., M.S.E		Dr. Lucky Rachmawati, S.E., M.Si.			Dr. Tony Seno Aji, S.E., M.E.	

<b>Learning model</b>	<b>Project Based Learning</b>
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<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																																																																			
	<b>PLO-2</b>	Demonstrate the character of being tough, collaborative, adaptive, innovative, inclusive, lifelong learning and entrepreneurial spirit																																																																																																		
	<b>PLO-4</b>	Develop yourself continuously and collaborate.																																																																																																		
	<b>PLO-6</b>	Able to analyze economic potential empowerment strategies																																																																																																		
	<b>PLO-7</b>	Able to communicate effectively orally and in writing in the field of economics																																																																																																		
	<b>Program Objectives (PO)</b>																																																																																																			
	<b>PO - 1</b>	Understand various aspects of financial management and regional budgets																																																																																																		
	<b>PO - 2</b>	Understand how the financial relationship between the center and the regions																																																																																																		
	<b>PO - 3</b>	Understand various applications of financial management and regional budgets																																																																																																		
	<b>PLO-PO Matrix</b>																																																																																																			
		<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>P.O</th> <th>PLO-2</th> <th>PLO-4</th> <th>PLO-6</th> <th>PLO-7</th> </tr> </thead> <tbody> <tr> <td>PO-1</td> <td>✓</td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> <td>✓</td> <td></td> <td>✓</td> </tr> <tr> <td>PO-3</td> <td></td> <td>✓</td> <td>✓</td> <td></td> </tr> </tbody> </table>				P.O	PLO-2	PLO-4	PLO-6	PLO-7	PO-1	✓		✓		PO-2		✓		✓	PO-3		✓	✓																																																																												
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<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																																																																				
	<table border="1" style="width: 100%; text-align: center;"> <thead> <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> </thead> <tbody> <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> </tbody> </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						✓	✓							✓	✓	
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<b>Short Course Description</b>	Regional Finance courses study various aspects and dimensions of Regional Finance in general and Regional Budgets in particular; in the era of regional autonomy and fiscal decentralization. Apart from theoretical presentations, several results of analytical studies in the context of regional finance in Indonesia are also provided in accordance with existing regulations.
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<b>References</b>	<b>Main :</b>
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1. ferensi Utama :
2. Abdul Halim. (2004). Bunga Rampai Manajemen Keuangan Daerah , Edisi Revisi. Yogyakarta: UPP AMP YKPN
3. Bachrul Elmi. (2003). Keuangan Pemerintah Daerah Otonom di Indonesia . Jakarta: UI-Press.
4. Dasril Munir, Henry Arys Djuanda dan Hessel Nogi S. Tangkilisan. (2004). Kebijakan dan Manajemen Keuangan Daerah . Yogyakarta: YPAPI Press.
5. Juli Panglima Saragih. (2003). Desentralisasi Fiskal dan Keuangan Daerah Dalam Otonomi . Jakarta: Penerbit Ghalia Indonesia.
6. Mardiasmo. (2003). Otonomi dan Manajemen Keuangan Daerah . Yogyakarta: Penerbit Andi.
7. Khusaini, (2006) Ekonomi Publik: Desentralisasi fiskal dan pembangunan daerah, Penerbit FEUB, Malang.

**Supporters:**

1. Ahmad Helmi Fuady, Dati Fatimah, Rinto Andriano dan Wahyu W.Bashir. (2003). Memahami Anggaran Publik . Yogyakarta: Penerbit IDEA.
2. Akhmad Yani. (2003). Hubungan Keuangan antara Pemerintah Pusat dan Daerah di Indonesia , Cetakan Pertama. Jakarta: PT Raja Grafindo Persada.
3. Atep Adya Barata dan Bambang Trihartanto. (2004). Kekuasaan Pengelolaan Keuangan Negara/Daerah Berdasarkan UU No.17/3003 tentang Keuangan Negara , Cetakan Pertama. Jakarta: Elex Media Komputindo.
4. Dirjen PKPD Depkeu. (2004). Bunga Rampai Desentralisasi Fiskal . Jakarta: Dirjen PKPD.
5. \_\_\_\_\_ . (2004). Tinjauan Pelaksanaan Hubungan Keuangan Pusat dan Daerah 3001-3003 . Jakarta: Dirjen PKPD.
6. Gede Edy Prasetya. (2005). Penyusunan dan Analisis Laporan Keuangan Pemerintah Daerah . Yogyakarta: Penerbit Andi.
7. Jamaruddin, Abdul Kholik dan M. Bashori. (2003). Membaca, Menganalisis dan Mengadvokasi APBD . Jakarta: Penerbit PSPK.
8. Mahmudi. (2005). Manajemen Kinerja Sektor Publik . Yogyakarta: UPP AMP YKPN.
9. Sjahruddin Rasul. (2003). Pengintegrasian Sistem Akuntabilitas Kinerja dan Anggaran dalam Perspektif UU No.17/3003 tentang Keuangan Negara . Jakarta: Perum PNRI.
10. Sukanto Reksohadiprodjo. (2001). Ekonomi Publik , Edisi Pertama. Yogyakarta: BPF-UGM

**Supporting lecturer**

Dr. Prayudi Setiawan Prabowo, S.E., M.E.  
 Hendry Cahyono, S.E., M.E.  
 Aprillia Nilasari, S.Pd., M.S.E.  
 Ruth Eviana Hutabarat, S.E., M.E.  
 Nurul Hanifa, S.E., M.Si.

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	Provision of Regional Financial MK Materials	Provision of Regional Financial MK Materials	<b>Criteria:</b> Every contribution is appreciated  <b>Form of Assessment :</b> Participatory Activities	Lectures, discussions, questions and answers 3 X 50		<b>Material:</b> Regional Autonomy <b>Reader: Bachrul Elmi. (2003). Autonomous Regional Government Finance in Indonesia. Jakarta: UI-Press.</b>  <b>Material:</b> Regional Financial Management <b>Reader: Abdul Halim. (2004). Anthology of Regional Financial Management, Revised Edition. Yogyakarta: UPP AMP YKPN</b>	0%

2	Preparation of Field Activity Plans	Internship Agency	<p><b>Criteria:</b> Every contribution is appreciated</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Field Assignment 3 X 50		<p><b>Material:</b> Regional Autonomy <b>Reader:</b> <i>Bachrul Elmi. (2003). Autonomous Regional Government Finance in Indonesia. Jakarta: UI-Press.</i></p> <hr/> <p><b>Material:</b> Regional Financial Management <b>Reader:</b> <i>Abdul Halim. (2004). Anthology of Regional Financial Management, Revised Edition. Yogyakarta: UPP AMP YKPN</i></p>	0%
3	Field Activity Plan Assignment	Field Assignments	<p><b>Criteria:</b> Every contribution is appreciated</p> <p><b>Forms of Assessment :</b> Participatory Activities, Project Results Assessment / Product Assessment</p>	Field Assignment 3 X 50		<p><b>Material:</b> Regional Autonomy <b>Reader:</b> <i>Bachrul Elmi. (2003). Autonomous Regional Government Finance in Indonesia. Jakarta: UI-Press.</i></p> <hr/> <p><b>Material:</b> Regional Financial Management <b>Reader:</b> <i>Abdul Halim. (2004). Anthology of Regional Financial Management, Revised Edition. Yogyakarta: UPP AMP YKPN</i></p>	25%
4	Able to implement Field Activity Plans		<p><b>Criteria:</b> Every Contribution is appreciated</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Field Assignment 3 X 50		<p><b>Material:</b> Central and Regional Finance <b>Reader:</b> <i>Akhmad Yani. (2003). Financial Relations between Central and Regional Governments in Indonesia, First Printing. Jakarta: PT Raja Grafindo Persada.</i></p>	0%
5	Able to implement Field Activity Plans		<p><b>Criteria:</b> Every Contribution is appreciated</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Field Assignment 3 X 50		<p><b>Material:</b> Central and Regional Finance <b>Reader:</b> <i>Akhmad Yani. (2003). Financial Relations between Central and Regional Governments in Indonesia, First Printing. Jakarta: PT Raja Grafindo Persada.</i></p>	0%

6	Able to understand regional revenues both from PAD and regional grants	<ol style="list-style-type: none"> <li>1. Able to identify PAD: Regional Taxes, Regional Levies, Regional Wealth Management, and other legitimate PAD</li> <li>2. Able to explain Other Regional Income: Regional grants</li> </ol>	<b>Criteria:</b> Assessment rubric	Discovery learning, Cooperative Learning, Small Group Discussion 3 X 50		<b>Material:</b> Regional Income <b>Reader:</b> <i>Sukanto Reksomadiprodjo. (2001). Public Economics, First Edition. Yogyakarta: BPFE-UGM</i>	0%
7	Able to understand the concept and importance of balancing funds	<ul style="list-style-type: none"> <li>· Able to identify transfers from the Center to the Regions</li> <li>· Able to explain Profit Sharing Funds</li> <li>· Able to identify General and Special Allocation Funds</li> <li>· Able to explain Special Autonomy Funds: Papua and Aceh</li> </ul>	<b>Criteria:</b> Every Contribution is appreciated	Discovery learning, Cooperative Learning, Small Group Discussion 3 X 50		<b>Material:</b> PAD and Regional Balancing Funds <b>Library:</b> <i>Sukanto Reksomadiprodjo. (2001). Public Economics, First Edition. Yogyakarta: BPFE-UGM</i>	0%
8	UTS	Materials 1-8	<b>Criteria:</b> Every Contribution is appreciated  <b>Form of Assessment :</b> Project Results Assessment / Product Assessment	Written Test 3 X 50		<b>Material:</b> Regional Finance and Regional Autonomy <b>Reader:</b> <i>Bachrul Elmi. (2003). Autonomous Regional Government Finance in Indonesia. Jakarta: UI-Press.</i>  <b>Material:</b> Regional Income <b>Reader:</b> <i>Sukanto Reksomadiprodjo. (2001). Public Economics, First Edition. Yogyakarta: BPFE-UGM</i>	0%
9	Able to understand the concepts in regional loans	<ol style="list-style-type: none"> <li>1. Able to identify regional loan sources</li> <li>2. Able to explain the types and requirements of Regional Loans</li> <li>3. Able to identify procedures and repayment of Regional Loans</li> </ol>	<b>Criteria:</b> Every Contribution is appreciated	Lecture, Discussion, Analysis, 3x50		<b>Material:</b> Regional Loans <b>Library:</b> <i>Mardiasmo. (2003). Regional Financial Autonomy and Management. Yogyakarta: Andi Publishers.</i>	0%
10	Able to understand the regional parts of PBB and BPHTB revenues	<ol style="list-style-type: none"> <li>1. Able to identify legal basis and understanding</li> <li>2. Able to explain the distribution of PBB and BPHTB revenues</li> <li>3. Able to identify Revenue Distribution Procedures</li> </ol>	<b>Criteria:</b> Every Contribution is appreciated  <b>Form of Assessment :</b> Participatory Activities	Discussion, Analysis, Group Assignments		<b>Material:</b> Regional Acceptance <b>Reader:</b> <i>Sukanto Reksomadiprodjo. (2001). Public Economics, First Edition. Yogyakarta: BPFE-UGM</i>	0%

11	Able to understand the regional parts of natural resource revenue	<ol style="list-style-type: none"> <li>1. Able to identify legal basis and understanding</li> <li>2. Able to explain the procedures for calculating and distributing the regional share of natural resource revenues</li> </ol>	<b>Criteria:</b> Assessment rubric	Analysis, Discussion and Group Assignments		<b>Material:</b> Regional Revenue from Natural Resources <b>Library:</b> Sukanto Reksohadiprodjo. (2001). <i>Public Economics, First Edition</i> . Yogyakarta: BPFE-UGM	0%
12	Material Evaluation	Meeting Materials 1-11	<b>Criteria:</b> Assessment rubric	Quiz		<b>Material:</b> PAD, Fiscal Decentralization, Regional Autonomy <b>Reference:</b> Bachrul Elmi. (2003). <i>Autonomous Regional Government Finance in Indonesia</i> . Jakarta: UI-Press.	0%
13	Able to understand the concept of regional shopping	<ol style="list-style-type: none"> <li>1. Able to identify Regional Expenditure Classification</li> <li>2. Able to explain Expenditure Analysis for Performance Assessment</li> <li>3. Able to identify Regional Expenditure Budgeting in the APBD</li> </ol>	<b>Criteria:</b> Assessment rubric	Lectures, Group Discussions		<b>Material:</b> Regional Shopping <b>Library:</b> Mardiasmo. (2003). <i>Regional Financial Autonomy and Management</i> . Yogyakarta: Andi Publishers.	0%
14	Able to understand the concept of regional financing	<ol style="list-style-type: none"> <li>1. Able to identify Financing Issues in the Public Sector: SiLPA</li> <li>2. Able to explain Financing Issues in the Public Sector: Obda</li> <li>3. Able to identify Financing Issues in the Public Sector: Reserve Funds</li> <li>4. Able to explain Financing Issues in the Public Sector: Regional Loans</li> <li>5. Able to identify Financing Issues in the Public Sector: Regional Cooperation</li> </ol>	<b>Criteria:</b> Assessment rubric	Lectures, Analysis, Group Discussions		<b>Material:</b> Regional Financing <b>Reader:</b> Sukanto Reksohadiprodjo. (2001). <i>Public Economics, First Edition</i> . Yogyakarta: BPFE-UGM	0%

15	Able to understand management control, audit and evaluation processes	<ol style="list-style-type: none"> <li>1. Able to identify Management Control and Internal Audit</li> <li>2. Able to explain Vertical and Horizontal Supervision</li> <li>3. Able to identify External Audit</li> <li>4. Able to carry out evaluations</li> </ol>	<b>Criteria:</b> Assessment rubric	Analysis, Discussion, Group Assignments		<b>Material:</b> Management Control, Audit and Evaluation <b>Literature:</b> <i>Abdul Halim. (2004). Anthology of Regional Financial Management, Revised Edition. Yogyakarta: UPP AMP YKPN</i>	0%
16	Final Semester Examination (UAS)	Material 1-15	<b>Criteria:</b> Assessment rubric  <b>Forms of Assessment :</b> Participatory Activities, Project Results Assessment / Product Assessment			<b>Material:</b> Regional Acceptance <b>Reader:</b> <i>Sukanto Reksohadiprodjo. (2001). Public Economics, First Edition. Yogyakarta: BPFU-UGM</i>  <b>Material:</b> Fiscal Decentralization <b>Reference:</b> <i>July Panglima Saragih. (2003). Fiscal Decentralization and Regional Finance in Autonomy. Jakarta: Ghalia Indonesia Publishers.</i>  <b>Material:</b> Central and Regional Financial Relations <b>Reader:</b> <i>Akhmad Yani. (2003). Financial Relations between Central and Regional Governments in Indonesia, First Printing. Jakarta: PT Raja Grafindo Persada.</i>	75%

#### Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Project Results Assessment / Product Assessment	50%
		100%

#### Notes

1. **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.
2. **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.
3. **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.
4. **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.
5. **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.
6. **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.

7. **Forms of assessment:** test and non-test.
8. **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.
9. **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.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **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%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.