



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

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>	<b>SEMESTER</b>	<b>Compilation Date</b>																																																												
MPK-ECONOMICS-PUBLIC BUDGET PLANNING	8722003135	Compulsory Study Program Subjects	T=3 P=0 ECTS=4.77	6	January 26, 2024																																																												
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>		<b>Study Program Coordinator</b>																																																												
	Nurul Hanifa, S.E., M.Si.		Dr. Lucky Rachmawati, S.E., M.Si.		Dr. Tony Seno Aji, S.E., M.E.																																																												
<b>Learning model</b>	Project Based Learning																																																																
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																																
	<b>PLO-3</b>	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned																																																															
	<b>PLO-4</b>	Develop yourself continuously and collaborate.																																																															
	<b>PLO-5</b>	Able to analyze overall economic theoretical concepts																																																															
	<b>PLO-8</b>	Able to apply information technology in problem solving																																																															
	<b>Program Objectives (PO)</b>																																																																
	<b>PO - 1</b>	Students are able to master and analyze the concept of public sector budget planning policies as well as making decisions to solve economic problems by utilizing science and technology effectively and efficiently																																																															
	<b>PLO-PO Matrix</b>																																																																
		<table border="1" style="margin: auto;"> <tr> <td>P.O</td> <td>PLO-3</td> <td>PLO-4</td> <td>PLO-5</td> <td>PLO-8</td> </tr> <tr> <td>PO-1</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table>				P.O	PLO-3	PLO-4	PLO-5	PLO-8	PO-1	✓	✓	✓	✓																																																		
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PO-1	✓	✓	✓	✓																																																													
<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																																	
	<table border="1" style="margin: auto;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> <tr> <td>PO-1</td> <td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td><td style="text-align: center;">✓</td> </tr> </table>															P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
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PO-1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓																																																	
<b>Short Course Description</b>	Through this course, students will be able to understand government activities as outlined in a public sector budget document. Understand the system for preparing government budget plans in the form of a Work Budget Plan following the cycle in preparing an APBN/APBD. Between one budget system and another, there will be differences, advantages and disadvantages, as well as being adapted to the goals and needs of public sector organizations. Learning is carried out using discussion methods, presentations, project-based learning and independent assignments.																																																																
<b>References</b>	<b>Main :</b>																																																																
	<ol style="list-style-type: none"> <li>1. Nurkholis dan Moh. Khusaini. 2019. Penganggaran Sektor Publik. Malang: UB. Press.</li> <li>2. Indra Bastian dan Gatot Soepriyanto, 2003. Sistem Akuntansi Sektor Publik : Konsep untuk Pemerintah Daerah, Buku 1. Jakarta : Penerbit Salemba Empat.</li> <li>3. Mardiasmo, 2002. Akuntansi Sektor Publik. Yogyakarta : Penerbit Andi.</li> <li>4. R. Luki Karunia dan Azas Maburur , 2022. Akuntansi Pemerintahan: Konsep dan Praktik di Pemerintah Pusat dan Daerah</li> <li>5. Abdul Halim, 2004. Akuntansi Sektor Publik : Akuntansi Keuangan Daerah. Jakarta : Penerbit Salemba Empat.</li> <li>6. Nurul Hanifa, 2022. Modul Workshop: Perencanaan Anggaran Sektor Publik. Surabaya: CV. Meja Tamu</li> <li>7. Hendry Cahyono,dkk., 2022. Buku Panduan Magang Merdeka Belajar Kampus Merdeka Program Studi S1 Ekonomi. Surabaya</li> </ol>																																																																
	<b>Supporters:</b>																																																																
<b>Supporting lecturer</b>	Dr. Lucky Rachmawati, S.E., M.Si. Aprillia Nilasari, S.Pd., M.S.E. Ruth Eviana Hutabarat, S.E., M.E. Nurul Hanifa, S.E., M.Si.																																																																
<b>Week-</b>	<b>Final abilities of each learning</b>	<b>Evaluation</b>	<b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b>		<b>Learning materials [ References ]</b>																																																												
					<b>Assessment Weight (%)</b>																																																												

	stage (Sub-PO)	Indicator	Criteria & Form	Offline ( offline )	Online ( online )		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Students are able to understand material related to public sector budgeting	Able to understand the outline of material related to public sector budgeting	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.Participation</li> <li>2.Focus Group Discussion (FGD)</li> </ol> <p><b>Form of Assessment :</b> Practice / Performance</p>	Lectures, briefings and questions and answers 3 X 50		<p><b>Material:</b> Understanding Budgeting, Functions of Public Sector Budgets, Regional Budget Management in the Era of Fiscal Decentralization'</p> <p><b>References:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	1%
2	Students are able to prepare a Field Activity Plan (RKL)	Able to prepare Field Activity Plans (RKL)	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.Participation</li> <li>2.Focus Group Discussion (FGD)</li> </ol> <p><b>Form of Assessment :</b> Practice / Performance</p>	Field Assignment 3 X 50		<p><b>Material:</b> Systematic Field Activity Plans (RKL) for MBKM Internships</p> <p><b>Library:</b> <i>Hendry Cahyono, et al., 2022. Guidebook for Independent Learning Internships at the Independent Campus for the Undergraduate Economics Study Program. Surabaya</i></p>	1%
3	Students are able to report Field Activity Plans (RKL)	Able to plan field activities in accordance with the work program of the internship site	<p><b>Criteria:</b> Field activity plans are prepared systematically according to the internship guidebook</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	Collection of Field Activity Plans (RKL) 3 X 50		<p><b>Material:</b> Making a Field Activity Plan (RKL) in accordance with the work program of the internship site.</p> <p><b>Reference:</b> <i>Hendry Cahyono, et al., 2022. Free Learning Internship Guidebook, Independent Campus, Bachelor of Economics Study Program. Surabaya</i></p>	1%
4	Students are able to describe the Structure and Cycle of Regional Revenue and Expenditure Budgets: Planning	<ol style="list-style-type: none"> <li>1.Explain the Structure of the Regional Revenue and Expenditure Budget</li> <li>2.Explaining the General Policy of the APBD</li> <li>3.Explaining Temporary Budget Priorities and Ceilings (PPAS)</li> <li>4.Explain the preparation of the SKPD Work Plan and Budget (RKA-SKPD)</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.Participation</li> <li>2.Focus Group Discussion (FGD)</li> </ol> <p><b>Form of Assessment :</b> Practice / Performance</p>	Field Assignment 3 X 50		<p><b>Material:</b> APBD Structure, Preparation of Regional Government Work Plans, General APBD Policy (KUA), Priorities and Temporary Budget Ceilings (PPAS), Preparation of Work Plans, Preparation of Raperdam and Determination of APBD</p> <p><b>Library:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%

5	Students are able to describe the Structure and Cycle of the State Budget	<ol style="list-style-type: none"> <li>1.Explain the General Principles of APBD Implementation</li> <li>2.Explaining the Implementation of the Regional Revenue Budget</li> <li>3.Explaining the Implementation of the Regional Expenditure Budget</li> <li>4.Explaining the Implementation of Regional Financing Budgets</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.Participation</li> <li>2.Focus Group Discussion (FGD)</li> </ol> <p><b>Form of Assessment :</b> Practice / Performance</p>	Field Assignment 3 X 50		<p><b>Material:</b> General Principles of APBD Implementation, Implementation of Regional Revenue Budgets, Implementation of Regional Expenditure Budgets, Implementation of Regional Financing Budgets</p> <p><b>References:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%
6	Students are able to understand the APBD cycle: Administration	<ol style="list-style-type: none"> <li>1.Explain the general principles of APBD Administration</li> <li>2.Explain the implementation of APBD Administration</li> <li>3.Explaining Revenue Administration</li> <li>4.Explain Expenditure Administration</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.Participation</li> <li>2.Focus Group Discussion (FGD)</li> </ol> <p><b>Form of Assessment :</b> Practice / Performance</p>	Field Assignment 3 X 50		<p><b>Material:</b> Mechanism for Implementing Accountability for ABD Implementation by the DPRD</p> <p><b>Reader:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%
7	Students are able to understand the APBD cycle: Accountability	<ol style="list-style-type: none"> <li>1.Able to explain the Mechanism for Implementing Accountability for ABD Implementation by the DPRD</li> <li>2.Able to explain the Implementation of Accountability for APBD Implementation by the Ministry of Home Affairs</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.Participation</li> <li>2.Focus Group Discussion (FGD)</li> </ol> <p><b>Form of Assessment :</b> Practice / Performance</p>	Field Assignment 3 X 50		<p><b>Material:</b> Mechanism for Implementing Accountability for ABD Implementation by the DPRD</p> <p><b>Reader:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%
8	Students are able to understand the Medium Term Expenditure Frameworks (MTEF)	<ol style="list-style-type: none"> <li>1.Able to understand Medium Term Expenditure Frameworks (MTEF)</li> <li>2.Able to Understand the Benefits of Medium Term Expenditure Frameworks (MTEF)</li> <li>3.Able to understand the stages of the Medium Term Expenditure Frameworks (MTEF)</li> <li>4.Able to understand the Medium Term Expenditure Frameworks (MTEF) in regional financial management in Indonesia</li> </ol>	<p><b>Criteria:</b> Participation</p> <p><b>Form of Assessment :</b> Project Results Assessment / Product Assessment</p>	Field assignment 3 X 50		<p><b>Material:</b> MTEF Concept, Benefits of MTEF, Stages of MTEF, MTEF in Regional Financial Management in Indonesia</p> <p><b>References:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	25%

9	Able to understand Performance Based Budgeting	<ol style="list-style-type: none"> <li>1.Explain the concept of Performance Based Budgeting</li> <li>2.Explain the principles of Performance Based Budgeting</li> <li>3.Explain the benefits of Performance Based Budgeting</li> <li>4.Understand the stages of preparing Performance Based Budgeting</li> <li>5.Understand the indicators for preparing Performance Based Budgeting</li> </ol>	<p><b>Criteria:</b> 1.Participation 2.Focus Group Discussion (FGD)</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	Field Assignments		<p><b>Material:</b> Concept of Performance Based Budgeting, Principles of Performance Based Budgeting, Benefits of Performance Based Budgeting, Stages of Performance Based Budgeting, Performance Based Budgeting Indicators</p> <p><b>References:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%
10	Able to Understand Pro-Poor Budgeting	<ol style="list-style-type: none"> <li>1.Able to explain the concept of Pro-poor Budgeting</li> <li>2.Able to explain the urgency of Pro-Poor Budgeting</li> <li>3.Able to explain the characteristics of Pro-Poor Budgeting</li> <li>4.Able to explain the prerequisites for Pro-Poor Budgeting policies</li> <li>5.Able to explain operational technical aspects of Pro-Poor Budgeting</li> </ol>	<p><b>Criteria:</b> As per scoring guidelines</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	Lectures, demonstrations and questions and answers 3 X 50		<p><b>Material:</b> Concept of Pro-Poor Budgeting, Urgency of Pro-Poor Budgeting, Characteristics of Pro-Poor Budgeting, Prerequisites for Pro-Poor Budgeting Policy, Operational Technical Aspects of Pro-Poor Budgeting</p> <p><b>Library:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%
11	Students are able to understand Pro-Gender Budgeting	<ol style="list-style-type: none"> <li>1.Able to explain the concept of Pro-Gender Budgeting</li> <li>2.Able to Understand the Urgency of Pro-Gender Budgeting</li> <li>3.Able to explain the Characteristics of Pro-Gender Budgeting</li> <li>4.Able to explain the Stages of Preparing Pro-Gender Budgeting</li> <li>5.Able to explain the development of Pro-Gender Budgeting in Indonesia</li> </ol>	<p><b>Criteria:</b> According to Scoring Guidelines</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	Lectures, Demonstrations and Questions and Answers 3 X 50		<p><b>Material:</b> Concept of Pro-Gender Budgeting, Urgency of Pro-Gender Budgeting, Characteristics of Pro-Gender Budgeting, Stages of Preparing Pro-Gender Budgeting, Development of Pro-Gender Budgeting</p> <p><b>Literature:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%

12	Students are able to understand fraud in public sector budgeting	<ol style="list-style-type: none"> <li>1. Able to explain the meaning of Fraud</li> <li>2. Able to explain the concept of Fraud</li> <li>3. Able to explain the history of Fraud in Indonesia</li> <li>4. Able to understand Fraud, Waste and Abuse</li> </ol>	<p><b>Criteria:</b> According to Scoring Guidelines</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	Lectures, demonstrations and questions and answers 3 X 50		<p><b>Material:</b> Understanding Fraud, Concept of Fraud, History of Fraud in Indonesia, Fraud, Waste and Abuse</p> <p><b>Literature:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%
13	Students are able to understand accrual-based local government accounting	<ol style="list-style-type: none"> <li>1. Able to explain the development of government accounting in Indonesia</li> <li>2. Able to explain accrual-based accounting</li> <li>3. Able to explain the components of accrual-based accounting</li> </ol>	<p><b>Criteria:</b> According to scoring guidelines</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	Lectures, demonstrations and questions and answers 3 X 50		<p><b>Material:</b> Development of government accounting in Indonesia, accrual-based accounting, components of accrual-based accounting.</p> <p><b>References:</b> <i>Nurkholis and Moh. Khusaini. 2019. Public Sector Budgeting. Malang: UB. Press.</i></p>	2%
14	Know and understand the process of preparing budget implementation documents in government work units	Explains the process of preparing budget implementation documents in government work units	<p><b>Criteria:</b> According to scoring guidelines</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	Lectures, demonstrations and questions and answers 3 X 50		<p><b>Material:</b> Process of preparing Budget Implementation Documents in Government Work Units</p> <p><b>Reference:</b> <i>R. Luki Karunia and Azas Mabur, 2022. Government Accounting: Concepts and Practices in Central and Regional Governments</i></p>	2%
15	Know and understand the process of preparing budget implementation documents in government work units	Explains the process of preparing budget implementation documents in government work units	<p><b>Criteria:</b> According to scoring guidelines</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	Lectures, demonstrations and questions and answers 3 X 50		<p><b>Material:</b> Process of preparing Budget Implementation Documents in Government Work Units</p> <p><b>Reference:</b> <i>R. Luki Karunia and Azas Mabur, 2022. Government Accounting: Concepts and Practices in Central and Regional Governments</i></p>	2%
16	Students are able to make internship results reports	Able to make activity reports in accordance with the internship work program	<p><b>Criteria:</b> Field activity reports are prepared systematically according to the guidebook</p> <p><b>Form of Assessment :</b> Project Results Assessment / Product Assessment</p>	Collection of internship reports according to RKL 3 X 50		<p><b>Material:</b> Field activity reports are prepared systematically according to the guidebook</p> <p>Reader : <i>Hendry Cahyono, et al., 2022. Guidebook for Independent Learning Internships at the Independent Campus for the Undergraduate Economics Study Program. Surabaya</i></p>	50%

#### Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Project Results Assessment / Product Assessment	75%
2.	Practice / Performance	25%
		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.