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

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Public sector budget planning	8722003051		**T=3**	**P=0**	**ECTS=4.77**	7	July 18, 2024

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
	....	....	Dr. Tony Seno Aji, S.E., M.E.

Learning model	**Project Based Learning**

Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**
	Program Objectives (PO)
	PLO-PO Matrix

P.O

	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

Short Course Description	Through this course, students will be able to understand government activities as outlined in a public sector budget document. Understand the system in preparing government budget plans in the form of budget plans following the cycle in preparing an APBN/APBD. Between one budget system and another, there will be differences, advantages and disadvantages, and will be adapted to the goals and needs of public sector organizations. Learning is carried out using discussion methods, presentations, case studies and independent assignments.

References	**Main :**	

1. Abdul Halim, 2002. Akuntansi Sektor Publik : Akuntansi Keuangan Daerah. Jakarta : Penerbit Salemba Empat.
2. Bahtiar Arif, Muchlis dan Iskandar, 2002. Akuntansi Pemerintahan. Jakarta : Penerbit Salemba Empat.
3. Gunawan Widjaja, 2002. Suatu Panduan Komprehensif Yayasan di Indonesia. Jakarta : Penerbit Elex Media Komputindo.
4. Indra Bastian dan Gatot Soepriyanto, 2003. Sistem Akuntansi Sektor Publik : Konsep untuk Pemerintah Daerah, Buku 1. Jakarta : Penerbit Salemba Empat.
5. Mardiasmo, 2002. Akuntansi Sektor Publik. Yogyakarta : Penerbit Andi.
6. Siregar, Baldric dan Bonni Siregar, 2001. Akuntansi Pemerintahan dengan Sistem Dana. Yogyakarta : Penerbit STIE YKPN. http:\\ www.bappenas.go.id

	Supporters:	

Supporting lecturer	Dr. Lucky Rachmawati, S.E., M.Si. Hendry Cahyono, 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	Understand the characteristics and scope of the public sector	1. Able to explain the meaning of public sector accounting. 2. Able to explain the scope of public sector accounting		3 X 50			0%
2	Able to explain good governance	1. Understanding regional autonomy 2. Understanding good governance 3. Understanding good governance 4. Understanding good corporate governance		3 X 50			0%
3	Understanding the Concept of Public Sector Budgeting	Explain the meaning of budget Explain the importance of public sector budgets Explain the function of public sector budgets Explain the types of public sector budgets Explain the principles of public sector budgets		3 X 50			0%
4	Able to describe the government, state finances, and management of state finances	Explaining the duties of the government Explaining state finances Explaining the management of state finances		3 X 50			0%
5	Able to describe the State Budget Cycle	Able to explain and understand the state budget cycle		3 X 50			0%
6	Understand management control systems in the public sector	Able to explain the meaning of the public sector management control system. Able to explain the public sector management control process		3 X 50			0%
7	Able to understand the structure of the APBD	Able to understand the structure of the APBD		3 X 50			0%
8	Midterm Exam (UTS)			3 X 50			0%

9	Able to understand the scope of public sector accounting	Explain the definition and scope of public sector management accounting. Explain the public sector accounting profession. Understand the latest developments in public sector accounting in other countries. Understand the forms of implementation of public sector accounting in Indonesia		3 X 50			0%
10	Able to understand the types of budgets in the public sector	Able to explain traditional budgets Able to explain new public management		3 X 50			0%
11	Able to understand performance measurement in the public sector	Able to explain the meaning of public sector performance measurement. Understand the role of performance indicators in performance measurement		3 X 50			0%
12	Able to understand financial reports in the public sector	Able to explain the meaning of public sector financial reports		3 X 50			0%
13	Know and understand the process of preparing Budget Implementation Documents in Government Work Units	PMAble to explain the process of preparing Budget Implementation Documents in Government Work Units		3 X 50			0%
14	Know and understand the process of preparing Budget Implementation Documents in Government Work Units	Know the process of preparing budget implementation documents in government work units		3 X 50			0%
15	Able to understand corporate social responsibility and sustainability reporting	Understanding the meaning of CSR Understanding sustainability reporting		3 X 50			0%
16	Final Semester Examination (UAS)			3 X 50			0%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
		0%

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.