

 UNESA	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
Regional Finance	8722003058		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						
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Short Course Description	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.						
	References	Main :					
<ol style="list-style-type: none"> 1. Arifin P.SA (2005), Mekanisme Pertanggungjawaban Keuangan Negara. Jakarta : Grasindo. 2. Mardiasmo. (2004), Otonomi Dan Manajemen Keuangan Daerah. Yogyakarta : Andi Yamamoto, 3. Kiyoshi (1997),Accounting System Reform and Public Management in Local Governments.The 6th CIGAR Conference of local Government Accounting, Paris. 4. Suparmoko, (2000), Keuangan Negara Dalam Teori dan Praktek. Yogyakarta : BPFE UGM 5. Suyatna, Uyat (2005), Pengantar Keuangan Negara. Bandung : CEPLAS. 6. Yani, Ahmad (2004), Hubungan Keuangan Antara Pemerintah Pusat Dan Daerah di Indonesia, Jakarta : Raja Grafindo Persada. 7. Yuswar Zainul B & Mulyadi S (2005), Keuangan Negara dan Analisis Kebijakan Utang Luar Negeri. Jakarta : RJ Persada. 8. Suhandak & Trilaksono Nugroho (2007). Paradigma Baru, Pengelolaan Keuangan Daerah Dalam Penyusunan APBD di Era Otonomi. Malang : LP-FIA UNIBRAW. 							
Supporters:							
Supporting lecturer	Dr. Tony Seno Aji, S.E., M.E. Nurul Hanifa, S.E., M.Si.						
	Final abilities of each learning	Evaluation	Help Learning, Learning methods, Student Assignments, [Estimated time]			Learning materials [

Week-	stage (Sub-PO)	Indicator	Criteria & Form	Offline (<i>offline</i>)	Online (<i>online</i>)	References]	Assessment Weight (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Able to understand the government system and financial management before and after regional autonomy	Able to identify explanations regarding the government system before regional autonomy (centralization) and after the regional autonomy era (decentralization) Able to explain regional financial management before and after the regional autonomy era		3 X 50			0%
2	Able to understand basic theories about fiscal decentralization	Able to identify definitions and concepts in fiscal decentralization Able to explain the basic principles of fiscal decentralization, along with its aims, objectives and benefits Able to identify policy and institutional boundaries Able to explain the division of government functions Able to identify problems in Fiscal Decentralization Able to explain the relationship between Fiscal Decentralization and Economic Growth Able to identify simple applications of implementing fiscal decentralization in Indonesia		3 X 50			0%
3	Able to understand basic theories about fiscal decentralization	Able to identify definitions and concepts in fiscal decentralization Able to explain the basic principles of fiscal decentralization, along with its aims, objectives and benefits Able to identify policy and institutional boundaries Able to explain the division of government functions Able to identify problems in Fiscal Decentralization Able to explain the relationship between Fiscal Decentralization and Economic Growth Able to identify simple applications of implementing fiscal decentralization in Indonesia		3 X 50			0%

4	Able to understand the concept of central and regional financial relations	Able to identify the general picture of Central and Regional Financial Relations in Indonesia Able to explain the concepts of Vertical Imbalance and Horizontal Imbalance		3 X 50			0%
5	Able to understand the concept of regional budgeting (APBD)	Able to identify the planning and budget preparation process. Able to explain the determination, implementation and changes to the APBD		3 X 50			0%
6	Able to understand regional revenues both from PAD and regional grants	Able to identify PAD: Regional Taxes, Regional Levies, Regional Wealth Management, etc. Legitimate PAD Able to explain Other Regional Income: Regional grants		3 X 50			0%
7	Able to understand the concept and importance of balancing funds	Able to identify transfers from the Center to the Regions Able to explain Profit Sharing Funds Able to identify General and Special Allocation Funds Able to explain Special Autonomy Funds: Papua and Aceh		3 X 50			0%
8	Midterm Exam (UTS)			3 X 50			0%
9	Able to understand the concepts in regional loans	Able to identify sources of Regional Loans. Able to explain the types and requirements of Regional Loans. Able to identify procedures and repayment of Regional Loans		3 X 50			0%
10	Able to understand the regional parts of PBB and BPHTB revenues	Able to identify Legal Basis and Understanding Able to explain the Distribution of PBB and BPHTB Revenues Able to identify Procedures for Distribution of Revenues		3 X 50			0%
11	Able to understand the regional parts of natural resource revenue	Able to identify legal basis and understanding. Able to explain procedures for calculating and distributing regional share of natural resource revenues		3 X 50			0%
12	Material evaluation	Exam Material: meeting material 1-11		3 X 50			0%

13	Able to understand the concept of regional shopping	Able to identify Regional Expenditure Classification Able to explain Expenditure Analysis for Performance Assessment Able to identify Regional Expenditure Budgeting in APBD		3 X 50			0%
14	Able to understand the concept of regional financing	Able to identify Financing Issues in the Public Sector: SiLPA Able to explain Financing Issues in the Public Sector: Obda Able to identify Financing Issues in the Public Sector: Reserve Funds Able to explain Financing Issues in the Public Sector: Regional Loans Able to identify Issues Financing issues in the Public Sector: Regional Cooperation		3 X 50			0%
15	Able to understand management control, audit and evaluation processes	Able to identify Management Control and Internal Audit Able to explain Vertical and Horizontal Monitoring Able to identify External Audit Able to carry out Evaluation		3 X 50			0%
16		Final Semester Examination (UAS)		3 X 50			0%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
		0%

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.

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.