



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

Document
Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Fiscal Decentralization	6320102633	Study Program Elective Courses	T=2	P=0	ECTS=3.18	4	July 20, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Revienda Anita Fitrie, S.IP., MPA		M. Farid Ma'ruf, S.Sos., M.AP.			Eva Hany Fanida, S.AP., M.AP.	

Learning model	Case Studies																																																																																																				
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																																				
	PLO-9 Master the theoretical concepts of public sector management to realize the values of good governance.																																																																																																				
	PLO-11 Contribute to improving the quality of life in society and the state.																																																																																																				
	PLO-14 Able to make decisions in solving problems based on the results of information and data analysis.																																																																																																				
	Program Objectives (PO)																																																																																																				
	PO - 1 Students are able to develop a model framework for regional economic development based on the principles of fiscal decentralization.																																																																																																				
	PO - 2 Students are able to master the concept of decentralization within the scope of public finance																																																																																																				
	PO - 3 Able to apply logical, critical, systematic and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values in accordance with the field of fiscal decentralization.																																																																																																				
	PO - 4 Students understand the policy and implementation of fiscal decentralization in Indonesia in the form of DAU, DAK, DBH and Special Autonomy Fund (OTSUS)																																																																																																				
	PLO-PO Matrix																																																																																																				
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																																					
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Short Course Description This course discusses fiscal decentralization as a consequence of the practice of political and administrative decentralization. Students are asked to reproduce the concept of decentralization which has various scopes, including in the financial sector. A discussion of the concept of public finance is presented as an introduction. Next, students are invited to learn about fiscal decentralization policies in Indonesia by looking at the mechanisms of DAU, DAK, DBH and OTSUS funds.

References	Main :

<ol style="list-style-type: none"> Cutlip, Scoot. M., Center, Allen H., and Broom, Glen M. 2000. <i>Effective Public Relations</i>, eight edition. Upper Saddle River, New Jersey: Prentice Hall. Birkland, Thomas A. 2011. <i>An Introduction to The Policy Process</i>. Hill, Michael. 1993, <i>The Policy Process: A Reader</i>, Britain: Harvester Wheatsheaf. Stiglitz, Joseph E. 2000. <i>Economics of the Public Sector</i>. New York, USA: W.W. Northon and Company. Bird, Richard M. & Vaillancourt, Francois. 1998. <i>Fiscal Decentralization in Developing Countries</i>. Cambridge University Press. Terjemahan. PT. Gramedia Pustaka Umum. Jakarta. Cheema, G. Shabbir (ed). 1981. <i>Institutional Dimensions of Regional Development</i>, Maruzen Asia, for the United Nations Centre for Regional Development, Nagoya Khusaini, M. 2006. <i>Ekonomi Publik: Desentralisasi Fiskal dan Pembangunan Daerah</i>. BPFE - Universitas Brawijaya-Malang. 							
Supporters:							
<ol style="list-style-type: none"> Howlett, Michael. Ramesh. Xun wu. 2013. <i>Routledge Handbook of Public Policy</i> Nugroho, Riant. 2017, <i>Public Policy</i>. Jakarta: Elex Media Komputindo 							
Supporting lecturer	Muhammad Farid Ma'ruf, S.Sos., M.AP. Galih Wahyu Pradana, S.A.P., M.Si. Melda Fadiyah Hidayat, M.P.A. Revienda Anita Fitri, S.I.P., M.P.A.						
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	Students explain Fiscal Decentralization and Regional Economic Development	<ol style="list-style-type: none"> Be able to explain decentralization as a concept Able to explain the impact of fiscal decentralization on the regional economy 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.1. Accuracy in describing decentralization 2.2. accuracy in explaining the impact of fiscal decentralization on the regional economy <p>Form of Assessment : Participatory Activities</p>	Online lecture Discussion Questions and answers 2 X 50	Online lecture Discussion Questions and answers 2 X 50	<p>Material: Fiscal Decentralization; Regional development; Economic development model; Local economics</p> <p>Bibliography: <i>Hill, Michael. 1993, The Policy Process: A Reader, Britain: Harvester Wheatsheaf. Stiglitz, Joseph E. 2000. Economics of the Public Sector. New York, USA: WW Northon and Company.</i></p>	5%
2	Able to explain Regional Economic Development	<ol style="list-style-type: none"> able to explain planning concepts for local governments able to explain the concept of reinventing government 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.1. accuracy in explaining planning concepts for local governments 2.2. accuracy in explaining the concept of reinventing government <p>Form of Assessment : Participatory Activities</p>	Lecture Questions and Answers Discussion 2 X 50	Online Lecture Questions and Answers Discussion 2 X 50	<p>Material: Reinventing Government; Strategic development area policy; Regional areas; Determining strategic areas</p> <p>Bibliography: <i>Birkland, Thomas A. 2011. An Introduction to The Policy Process.</i></p>	5%
3	Able to explain Regional Economic Development	<ol style="list-style-type: none"> able to explain planning concepts for local governments able to explain the concept of reinventing government 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.1. accuracy in explaining planning concepts for local governments 2.2. accuracy in explaining the concept of reinventing government <p>Form of Assessment : Participatory Activities</p>	Lecture Questions and Answers Discussion 2 X 50	Online Lecture Questions and Answers Discussion 2 X 50	<p>Material: Reinventing Government; Strategic development area policy; Regional areas; Determining strategic areas</p> <p>Bibliography: <i>Birkland, Thomas A. 2011. An Introduction to The Policy Process.</i></p>	5%

4	Students are able to explain the concept of regional financial development	<ol style="list-style-type: none"> 1. Able to explain the definition of state finance 2. able to describe the forms, concepts and paradigms of regional financial budgeting approaches 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.1. accuracy in explaining the definition of state finances 2.2. accuracy in describing the forms, concepts and paradigms of regional financial budgeting approaches <p>Form of Assessment : Participatory Activities</p>	Lecture Questions and Answers Discussion 2 X 50	Lecture Questions and Answers Discussion	<p>Material: Definition of regional finance; Legal basis for state and regional finance in Indonesia; Blood financial budgeting paradigm</p> <p>Bibliography: <i>Khusaini, M. 2006. Public Economy: Fiscal Decentralization and Regional Development. BPFE - Brawijaya University- Malang.</i></p>	7%
5	Students are able to explain the characteristics of regional financial accounting and the structure of the APBD	<ol style="list-style-type: none"> 1. Able to explain the characteristics of government organizations 2. Able to explain the definition of regional financial accounting 3. Able to classify expenditure according to mandatory, optional and state financial management functions 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. clarity in outlining the definition of regional financial accounting 2. accuracy in classifying expenditure according to mandatory affairs, choices and functions of state financial management 3. accuracy in explaining the characteristics of government organizations <p>Form of Assessment : Participatory Activities</p>	Lecture Questions and Answers Discussion 2 X 50	Lecture Questions and Answers Discussion 2 X 50	<p>Material: Characteristics of government organizations</p> <p>References: <i>Cheema, G. Shabbir (ed). 1981. Institutional Dimensions of Regional Development, Maruzen Asia, for the United Nations Center for Regional Development, Nagoya</i></p> <hr/> <p>Material: Regional financial management; Definition of regional financial accounting</p> <p>Bibliography: <i>Hill, Michael. 1993, The Policy Process: A Reader, Britain: Harvester Wheatsheaf. Stiglitz, Joseph E. 2000. Economics of the Public Sector. New York, USA: WW Northon and Company.</i></p> <hr/> <p>Material: APBD Structure</p> <p>Reference: <i>Khusaini, M. 2006. Public Economy: Fiscal Decentralization and Regional Development. BPFE - Brawijaya University- Malang.</i></p>	5%

6	Students are able to explain the characteristics of regional financial accounting and the structure of the APBD	<ol style="list-style-type: none"> 1. Able to explain the characteristics of government organizations 2. Able to explain the definition of regional financial accounting 3. Able to classify expenditure according to mandatory, optional and state financial management functions 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. clarity in outlining the definition of regional financial accounting 2. accuracy in classifying expenditure according to mandatory affairs, choices and functions of state financial management 3. accuracy in explaining the characteristics of government organizations <p>Form of Assessment : Participatory Activities</p>	Lecture Questions and Answers Discussion 2 X 50	Lecture Questions and Answers Discussion 2 X 50	<p>Material: Characteristics of government organizations</p> <p>References: <i>Cheema, G. Shabbir (ed). 1981. Institutional Dimensions of Regional Development, Maruzen Asia, for the United Nations Center for Regional Development, Nagoya</i></p> <hr/> <p>Material: Regional financial management; Definition of regional financial accounting</p> <p>Bibliography: <i>Hill, Michael. 1993, The Policy Process: A Reader, Britain: Harvester Wheatsheaf. Stiglitz, Joseph E. 2000. Economics of the Public Sector. New York, USA: WW Northon and Company.</i></p> <hr/> <p>Material: APBD Structure</p> <p>Reference: <i>Khusaini, M. 2006. Public Economy: Fiscal Decentralization and Regional Development. BPFE - Brawijaya University- Malang.</i></p>	5%
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7	Students are able to explain the characteristics of regional financial accounting and the structure of the APBD	<ol style="list-style-type: none"> 1. Able to explain the characteristics of government organizations 2. Able to explain the definition of regional financial accounting 3. Able to classify expenditure according to mandatory, optional and state financial management functions 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. clarity in outlining the definition of regional financial accounting 2. accuracy in classifying expenditure according to mandatory affairs, choices and functions of state financial management 3. accuracy in explaining the characteristics of government organizations <p>Form of Assessment : Participatory Activities</p>	Lecture Questions and Answers Discussion 2 X 50	Lecture Questions and Answers Discussion 2 X 50	<p>Material: Characteristics of government organizations References: <i>Cheema, G. Shabbir (ed). 1981. Institutional Dimensions of Regional Development, Maruzen Asia, for the United Nations Center for Regional Development, Nagoya</i></p> <p>Material: Regional financial management; Definition of regional financial accounting Bibliography: <i>Hill, Michael. 1993, The Policy Process: A Reader, Britain: Harvester Wheatsheaf. Stiglitz, Joseph E. 2000. Economics of the Public Sector. New York, USA: WW Northon and Company.</i></p> <p>Material: APBD Structure Reference: <i>Khusaini, M. 2006. Public Economy: Fiscal Decentralization and Regional Development. BPFE - Brawijaya University- Malang.</i></p>	8%
8	Mid-Semester Exam (Students are able to understand and explain the material given from meetings 1-7)	15	<p>Criteria: Answers are explained appropriately.</p> <p>Form of Assessment : Test</p>	Written Test 2 X 50	Test	<p>Material: Material 1-8 References: <i>Cheema, G. Shabbir (ed). 1981. Institutional Dimensions of Regional Development, Maruzen Asia, for the United Nations Center for Regional Development, Nagoya</i></p>	10%
9	Students are able to understand fiscal decentralization policies	<ol style="list-style-type: none"> 1. Able to explain the scope of decentralization 2. Able to explain the relationship of decentralization in financial aspects 	<p>Criteria: Answers are explained appropriately</p> <p>Form of Assessment : Project Results Assessment / Product Assessment, Portfolio Assessment</p>	Lecture, Contextual Learning 2 X 50	Online Lectures, Synchronous and asynchronous discussions, E-learning: Virtual Learning Unesa (Vinesa), ScienceDirect 2 X 50	<p>Material: Decentralization and financial policies Reference: <i>Khusaini, M. 2006. Public Economy: Fiscal Decentralization and Regional Development. BPFE - Brawijaya University- Malang.</i></p>	5%

10	Students understand the concept of Financial Balancing through the Transfer to Regional mechanism	<ol style="list-style-type: none"> 1.Understand the Balancing Fund policy 2.Understand the Special Autonomy Fund policy 3.Understanding Adjustment Funds 	<p>Criteria: Perception Scale Rubric Group paper presentation</p> <p>Form of Assessment : Portfolio Assessment</p>	Lectures, Discovery Learning, Contextual Learning, Collaborative Learning 2 X 50	Online Lectures, Synchronous and asynchronous discussions, E-learning: Virtual Learning Unesa (Vinesa), ScienceDirect 2 X 50	<p>Material: Financial Balance; Method of transferring central government funds to regions</p> <p>Reference: <i>Khusaini, M. 2006. Public Economy: Fiscal Decentralization and Regional Development. BPFE - Brawijaya University-Malang.</i></p> <hr/> <p>Material: Financial Balance; Methods for transferring central government funds to regions.</p> <p>Reference: <i>Bird, Richard M. & Vaillancourt, Francois. 1998. Fiscal Decentralization in Developing Countries. Cambridge University Press. Translation. PT. Gramedia Public Library. Jakarta.</i></p>	5%
11	Students understand the concept of Financial Balancing through the Transfer to Regional mechanism	<ol style="list-style-type: none"> 1.Understand the Balancing Fund policy 2.Understand the Special Autonomy Fund policy 3.Understanding Adjustment Funds 	<p>Criteria: Perception Scale Rubric Group paper presentation</p> <p>Form of Assessment : Participatory Activities</p>	Lectures, Discovery Learning, Contextual Learning, Collaborative Learning 2 X 50	Online Lectures, Synchronous and asynchronous discussions, E-learning: Virtual Learning Unesa (Vinesa), ScienceDirect 2 X 50	<p>Material: Financial Balance; Method of transferring central government funds to regions</p> <p>Reference: <i>Khusaini, M. 2006. Public Economy: Fiscal Decentralization and Regional Development. BPFE - Brawijaya University-Malang.</i></p> <hr/> <p>Material: Financial Balance; Methods for transferring central government funds to regions.</p> <p>Reference: <i>Bird, Richard M. & Vaillancourt, Francois. 1998. Fiscal Decentralization in Developing Countries. Cambridge University Press. Translation. PT. Gramedia Public Library. Jakarta.</i></p>	5%

12	Students are able to understand the implementation pattern of Fiscal Decentralization through the DAU, DAK, DBH and Special Autonomy Fund mechanisms	<p>1. Able to explain the practice of fiscal decentralization policies through DAU, DAK and DBH practices</p> <p>2. Understand the mechanisms and practices of special autonomy funds, contingency funds etc</p>	<p>Criteria: Portfolio showcase Summary of journal articles about the balance of central to regional finances</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	Lecture, Small Group Discussion, Discovery Learning, Contextual Learning 2 X 50	Online Lectures, Synchronous and asynchronous discussions, E-learning: Virtual Learning Unesa (Vinesa), ScienceDirect 2 X 50	<p>Material: Financial Balance; Methods for transferring central government funds to regions through DAU, DAK, DBH, Special Autonomy funds</p> <p>Library: <i>Khusaini, M. 2006. Public Economy: Fiscal Decentralization and Regional Development. BPFE - Brawijaya University- Malang.</i></p>	7%
13	Students are able to understand regional taxes and levies	<p>1. Able to explain the theory of regional taxes and levies</p> <p>2. Understand the types and mechanisms for distributing tax profits</p>	<p>Criteria: Portfolio showcase Summary of journal articles about regional taxes and levies.</p> <p>Form of Assessment : Portfolio Assessment</p>	Lecture, Small Group Discussion, Discovery Learning, Contextual Learning 2 X 50	Online Lectures, Synchronous and asynchronous discussions, E-learning: Virtual Learning Unesa (Vinesa), ScienceDirect 2 X 50	<p>Material: Taxes and Levies</p> <p>References: <i>Hill, Michael. 1993, The Policy Process: A Reader, Britain: Harvester Wheatsheaf. Stiglitz, Joseph E. 2000. Economics of the Public Sector. New York, USA: WW Northon and Company.</i></p>	5%
14	Students are able to analyze the impact of fiscal decentralization on the APBD (revenue sector)	Able to analyze problems in fiscal balance	<p>Criteria: Perception Scale Rubric Discussion of the impact of fiscal decentralization on the APBD (Revenue Sector)</p> <p>Form of Assessment : Participatory Activities</p>	Lecture, Small Group Discussion, Discovery Learning, Contextual Learning 2 X 50	Online Lectures, Synchronous and asynchronous discussions, E-learning: Virtual Learning Unesa (Vinesa), ScienceDirect 2 X 50	<p>Material: Case study of existing public policies related to fiscal decentralization and regional budgeting.</p> <p>References: <i>Cheema, G. Shabbir (ed). 1981. Institutional Dimensions of Regional Development, Maruzen Asia, for the United Nations Center for Regional Development, Nagoya</i></p> <hr/> <p>Material: Case study of existing public policies related to fiscal decentralization and regional budgeting.</p> <p>Bibliography: <i>Bird, Richard M. & Vaillancourt, Francois. 1998. Fiscal Decentralization in Developing Countries. Cambridge University Press. Translation. PT. Gramedia Public Library. Jakarta.</i></p>	5%

15	Students are able to analyze the impact of fiscal decentralization on the APBD (revenue sector)	Able to analyze problems in fiscal balance	Criteria: Perception Scale Rubric Discussion of the impact of fiscal decentralization on the APBD (Revenue Sector) Form of Assessment : Participatory Activities	Lecture, Small Group Discussion, Discovery Learning, Contextual Learning 2 X 50	Online Lectures, Synchronous and asynchronous discussions, E-learning: Virtual Learning Unesa (Vinesa), ScienceDirect 2 X 50	Material: Case study of existing public policies related to fiscal decentralization and regional budgeting. References: Cheema, G. Shabbir (ed). 1981. <i>Institutional Dimensions of Regional Development</i> , Maruzen Asia, for the United Nations Center for Regional Development, Nagoya Material: Case study of existing public policies related to fiscal decentralization and regional budgeting. Bibliography: Bird, Richard M. & Vaillancourt, Francois. 1998. <i>Fiscal Decentralization in Developing Countries</i> . Cambridge University Press. Translation. PT. Gramedia Public Library. Jakarta.	8%
16	Final Semester Evaluation / Final Semester Examination (Students are able to understand and explain the material provided from meetings 1-15)	Students are able to do the UAS well.	Criteria: Answers are explained appropriately Form of Assessment : Test	Written Test 2 x 50	- -	Material: Material 9-15 Library: Cutlip, Scoot. M., Center, Allen H., and Broom, Glen M. 2000. <i>Effective Public Relations, eight edition</i> . Upper Saddle River, New Jersey: Prentice Hall.	10%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	61.5%
2.	Project Results Assessment / Product Assessment	2.5%
3.	Portfolio Assessment	16%
4.	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.

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.