<u>Description of Course Unit</u> according to the ECTS User's Guide 2015

| Course unit title | Public Finance | | |
|--|---|--|--|
| Course unit code | SAP6312 | | |
| Type of course unit (compulsory, optional) | Compulsory | | |
| Level of course unit (according to EQF: first cycle Bachelor, second cycle Master) | Bachelor | | |
| Year of study when the course unit is delivered (if applicable) | 2021/2022 | | |
| Semester/trimester when the course unit is delivered | Semester | | |
| Number of ECTS credits allocated | 85,33 hours ~ 3,103 ECTS (1 ECTS = 27.5 hours per semester) | | |
| Name of lecturer(s) | Pandhu Yuanjaya, MPA dan Titis Dewi Anggalini, S.Pd., S.I.P., MPA | | |
| Learning outcomes of the course unit | CLO 1. Students able to describe the state financial administration system | | |
| | CLO 2. Students are able to explain the state financial budgeting system | | |
| | CLO 3. Students are able to explain the dimensions of state finance | | |
| | CLO 4. Students are able to apply the system of examination and evaluation of state finances | | |
| Mode of delivery (face-to-face, distance learning) | Blended Learning (Be-smart) | | |
| Prerequisites and co-requisites (if applicable) | Public Economy | | |
| Course content | Society, State and Public Budget The role of government in the economy State financial policy Theoretical approach to state financial budgeting Foreign Debt Policy Fiscal decentralization concept Public financial accountability | | |
| Recommended or required reading and other learning resources/tools | Book: Bogui, Frederic. Handbook of Governmental Accounting. Boca Raton: CRC Press | | |
| | Cnossen, Sijbren dan Sinn, Hans-Werner. 2003. Public Finance and Public Policy in the New Century. Massachusetts Institute of Technology | | |
| | Hadi, dkk. 2014. Postur APBN Indonesia. Direktorat Jendral Anggaran, Kementerian Keuangan | | |
| | Kementerian Keuangan. 2014. Reformasi Pengelolaan Kas di | | |

| | Indonesia: Dari Administrasi Kas Menuju Pengelolaan Kas Secara Aktif | |
|--|--|--|
| | L.G. Veiga et al. 2015. Intergovernmental Fiscal Relations. SpringerBriefs in Environmental Science, | |
| | Musgrave, R. 1993. Keuangan Negara dalam Teori dan Praktek. Jakarta: Erlangga | |
| | Musgrave, Richard A. dan Peggy B. Musgrave. 1984. Public Finance in Theory and Practice. New York: McGraw Hill. | |
| | Robinson, M dan Last, D. 2009. A BAsic Model of Performance-Based Budgeting. IMF | |
| | Shah, A. 2007. Budgeting and Budgetary Institutions. Washington DC: World Bank | |
| | Sun, J dan Lynch, T. D. 2008. Government Budget Forecasing: Theory and Practice.Boca Raton: Taylor & Francis Group | |
| | Wellish, Dietmar. 2004. Theory of Public Finance in a Federal State. Cambridge University Press | |
| | Wildavsky, A and Caiden, N. 1997. The New Politics of the Budgetary Process. Addison Wesley Longman, Inc. | |
| | Wildavsky, A. 1964. The Politics of the Budgetary Process. Boston: Little Brown. | |
| | Winarni, F dan Yuanjaya, P. 2016. Administrasi Keuangan Negara. Yogyakarta: IAN FIS Publishing | |
| | Be-Smart UNY https://besmart.uny.ac.id/ | |
| Planned learning activities and teaching methods | Lecture. Team/Group Work. Project-Based Learning Drill (practice) Report Preparation and/or Presentation | |
| Language of instruction | Indonesian | |
| Assessment methods and criteria | There are Assignments, Midterms, Final Examination, and Term-Project Presentation. (Appendices □ assessment criteria) | |

Assessment Guide

- 1. Assessment is carried out to measure all learning outcomes, namely learning achievement attitudes (CLO 1), general skills (CLO 2), knowledge (CLO 3), and special skills (CLO4)
- 2. Attitude assessment is carried out at each meeting using observation and/or self-assessment techniques using the assumption that basically every student has a good attitude. The student is given a very good or bad attitude if it shows a very good or bad attitude compared to the attitude of students in general. The results of the attitude assessment do not become a component of the student's final grade, but as one of the graduation requirements. Students will graduate from this course if at least they have a good attitude
- 3. The final score includes the results of the assessment of knowledge, general skills, and special skills obtained from individual assignments, group assignments, presentations, quizzes, Mid-Term Exams, and Final Exams with the following guidelines.

| No | CLO | Assessment Object | Assessment Technique | Rate |
|-------|----------|---------------------------|----------------------|------|
| 1 | CLO 1 | Presentations | Observation | 10% |
| 2 | CLO 2, 3 | a. Individual Assignments | Written | 10% |
| | | b. Quizzes | | 10% |
| | | c. Mid-Term Exams | | 20% |
| | | d. Final Exams | | 25% |
| 3 | CLO 4 | a. Group Assignments | Written | 25% |
| Total | | | 100% | |