Description of Course Unit
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	1. Society, State and Public Budget 2. The role of government in the economy 3. State financial policy 4. Theoretical approach to state financial budgeting 5. Foreign Debt Policy 6. Fiscal decentralization concept 7. 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)

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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 b. Quizzes c. Mid-Term Exams d. Final Exams	Written	10% 10% 20% 25%
3	CLO 4	a. Group Assignments	Written	25%
			Total	100%