UNESA Universitas Negeri Surabaya	**Surabaya State University Faculty of Social Sciences and Law Undergraduate of Public Administration Sciences**	**Document Code**

Lesson Plan

COURSE	Code	Cluster	Credits	Semester	Compilation Date
State Financial Administration	4062133033		**3**	4	2023

AUTHORIZATION	Lesson Plan Developer	Coordinator	Head of Study Program
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Learning Program Outcome (PLO)	**PLO**	
	PLO2	Able to master the theoretical concepts of public sector management to realize the values of good governance
	PLO5	Able to make decisions in solving problems based on the results of information and data analysis
	PLO7	Able to formulate alternative solutions to administrative problems in public sector organizations
	PLO11	Cooperate and have concern for society and environment
	Course Learning Outcome (CLO)	
	CLO2	Able to work together and have the concern to contribute to various problems that arise related to State Financial Administration in the community and in various organizational environments
	CLO5	Able to master the theoretical concepts of State Financial Administration to realize the values of *good governance*
	CLO7	Able to utilize information technology in managing State Financial Administration in the organization
	CLO11	Able to formulate alternative solutions to various problems that occur in the State Financial Administration in various case studies in Indonesia through various innovations
Course Description	This course discusses the state financial system, budgeting system, reporting system, examination and evaluation of state/public sector finances.	

Learning Materials/ Topics	1. Definition and scope of state finance. 2. Economic development and state financial policies. 3. Taxes 4. Foreign debt 5. APBN 6. State Income and Expenditures (APBN) 7. Regional finance 8. The process of preparing and managing the Regional Revenue and Expenditure Budget (APBD) 9. Supervision and Audit of State Finances	
References	**Primary**	1. Gatti, Stefano. *Project Finance in Theory and Practice*. Elsevier Science. 2012 2. J. Bailey, Stephen. *Strategic Public Finance*. Bloomsbury Publishing. 2017
	Supplementary	1. Karianga, Hendra. *Politik Hukum Dalam Pengelolaan Keuangan Daerah*. Kencana. 2013 2. Pandiangan, Liberti. *Modernisasi & Reformasi Pelayanan Perpajakan*. Alex Media Komputindo. 2013 3. Shoup, Carl. *Public Finance.*Taylor & Francis. 2017
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Prerequisite	Introduction to Public Administration	

Week	**Learning Objectives**	**Assessment**		**Learning Activities and Time Allocation**		**Learning Sources**	**Scoring**
		Indicators	**Criteria/Form/ Type**	**Offline**	**On line**		
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**
1-3	Analyze the scope of state finance/public sector.	1. Students can describe the meaning of state finances. 2. Students can identify various state financial policies. 3. Students are able to explain and identify the state budget.	**Criteria:** Holistic Rubric **Form :** Non Test	**Learning Form:** Face-to-face Lecture - **Methods:** Discovery Learning, Contextual Learning through Group Discussion - **Student Assignments:** Discuss state revenues and expenditures and their effects on the economy.	**Learning Form:** Lectures through vinesa/ gc/meet - **Methods:** Discovery Learning, Contextual Learning through Group Discussion - **Student Assignments:** Discuss state revenues and	1. Definition and scope state finances. 2. Economic development and state financial policies.	6%

					expenditures and their effects on the economy.		
4-7	Analyze the state/public sector financial budgeting system	1. Students can identify the difference between taxes and fees. 2. Students can explain state tax management 3. Students are able to identify the causes of foreign debt. 4. Students are able to explain foreign debt management strategies. 5. Students are able to identify the cycle of preparing the APBN	**Criteria:** Analytical Rubric **Form :** Non Test	**Learning Form:** Face-to-face Lecture - **Method:** Discovery Learning, Contextual Learning - **Student Assignments:** Explain the strategy for managing taxes, foreign debt, and the state budget.	**Learning Form:** Lectures through vinesa/ gc/meet - **Methods:** Discovery Learning, Contextual Learning through Group Discussion - **Student Assignments:** Explain the strategy for managing taxes, foreign debt, and the state budget.	1. Taxes 2. Foreign debt 3. APBN 4. State Revenue and Expenditure (APBN)	14%
8	**Mid-Semester Evaluation / Mid-Semester Exam**						
9-10	Analyze the financial dimensions of the state/public sector	1. Students are able to understand and explain the relationship between central and regional finance 2. Students are able to explain the process of compiling a balancing fund.	**Criteria:** Holistic Rubric **Form :** Non Test	**Learning Form:** Face-to-face Lecture - **Methods:** *Problem Based Learning* - **Student Assignment:** Reading textbooks on Central and Regional Financial Relations and Balancing Funds	**Learning Form:** Lectures through vinesa/ gc/meet - **Methods:** *Problem Based Learning* - **Student Assignments:** Reading textbooks on Central and Regional Financial Relations and Balancing Funds	1. Relationship between Central Finance and area 2. Funds Balance	5%
11-12	Analyze the financial dimensions of the state/public sector	1. Students are able to explain regional finance 2. Students are able to identify the process of preparing and managing the APBD	**Criteria:** Analytical Rubric **Form :** Non Test	**Learning Form:** Face-to-face Lecture - **Methods:** *Problem Based Learning* - **Student Assignments:** Describe regional finances and identify the APBD preparation process	**Learning Form:** Lectures through vinesa/ gc/meet - **Methods:** *Problem Based Learning* - **Student Assignments:** Describe regional finances and identify the APBD preparation process	1. Regional finances 2. The process of preparing and managing the Regional Revenue and Expenditure Budget (APBD)	6%

13	Mastering the state/public sector financial examination and assessment system	1. Students are able to explain the process of supervising state finances 2. Students are able to explain the strategy of auditing state finances	**Criteria:** Analytical Rubric **Form :** Non Test	**Learning Form:** Face-to-face Lecture - **Method:** Discovery Learning, Contextual Learning - **Student Assignments:** Describe the process and strategy for supervision and inspection of state finances.	**Learning Form:** Lectures through vinesa/ gc/meet - **Methods:** Discovery Learning, Contextual Learning through Group Discussion - **Student Assignments:** Describe the process and strategy for supervision and inspection of state finances.	Supervision and Audit of State Finances	14%
14-15	Describe financial policy and economic development	1. Students are able to compile studies on state and regional finances. 2. Students are able to present the results of studies on state and regional finances	**Criteria:** Analytical Rubric **Form :** Non Test	**Learning Form:** Face-to-face Lecture - **Methods:** Discovery Learning, Contextual Learning through Group Discussion - **Student Assignments:** Presenting concept presentations and studies on state finances.	**Learning Form:** Lectures through vinesa/ gc/meet - **Methods:** Discovery Learning, Contextual Learning through Group Discussion - **Student Assignments:** Presenting concept presentations and studies on state finances.	Presentation of studies on state finances.	
16	**End of Semester Evaluation / End of Semester Exam**						