

Name: State Finance					
module/course code	Student workload	Credits (ECTS)	Semester V	Frequency ODD SEMESTER	Duration
IAP61010	510 (minutes/week)	4.53 ECTS			1x per semester
	Types of courses: Tutorial/Lecture/ Response	Contact hours: 150 minutes/week		Independent study: 360 minutes/week	Class size X students: 30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes				
	Students are able to apply logical, critical and innovative thinking in understanding and explaining the development of the concept and scope of State Finance (CPL 1)				
	Students are able to demonstrate independent and quality performance in increasing understanding related to State Finance (CPL 2)				
	Students are able to study and identify the application of technology, advances in science, and implementation of policies related to the management of state finances, both in terms of state revenues and expenditures to accountability (CPL 3)				
	Students are able to identify and organize the stages and cycles of the state budget (CPL 19)				
3	Description The State Finance course can provide students with an understanding of the concepts, scope, theory and cycles related to managing state finances. Students get learning material both theoretically, regulatory and empirical financial management at the Central Government level. There are also several materials related to financial management at the local government level.				
4	<p>Subject aims/Content:</p> <ol style="list-style-type: none"> 1. Concept and Scope of State Finance 2. Differences in financial management by government and non-government institutions 3. Procurement of goods and services 4. Public Goods Concept 5. Basic Theory of the State Budget 6. State Revenue System 7. Tax Policy 8. State Expenditure System 9. National Debt 10. State budget cycle (APBN and APBD) 11. Implementation of public sector finance 12. Public sector financial evaluation and accountability 13. State budget oversight and accountability 14. APBD supervision and accountability 				
5	Teaching methods lectures, discussions				

6	Assessment methods: assignments, Mid-Term Exam, Final-Term Exam, quizzes,
7	<p>Other information e.g. bibliographical references:</p> <p>Holley H Ulrich. 2011. Public Finance in Theory and Practice. Taylor and Francis Routledge.</p> <p>Hillman, Arye L. 2009. Public Finance and Public Policy: Responsibilities and limitations of Government 2nd edition.</p> <p>Richard A Musgrave, Peggy. 1989. Public Finance in Theory and Practice. McGraw Hill Higher education.</p> <p>Public Finance Administration, By. B.J. Reed & John W. Swain. Prentice Hall, New Jersey:1990</p> <p>Otonomi & Manajemen Keuangan Daerah. Dr. Mardiasmo, MBA, Ak. Penerbit Andi. Yogyakarta: 2002</p> <p>Ekonomi Publik : Desentralisasi Fiskal Dan Pembangunan Daerah. Dr. Mohammad Khusaini, SE, M.Si, MA. BPFE UNBRAW. Malang:2006</p>