

Name : MANAGEMENT OF FINANCE AND BUDGETING					
module/course code IAP6221	Student workload 510 (minutes/week)	Credits (ECTS) 4.53 ECTS:	Semester 2	Frequency Even	Duration 1x per semester
	Types of courses : Tutorial/Lecture/Response	Contact hours : 150 minutes/week		Independent study 360 minutes/week	Class size X students 15 students (S2)
1	Prerequisites for participation -				
2	Learning outcomes <ol style="list-style-type: none"> 1. Students know and understand how to prepare, design and implement Regional Financial Policy & Management 2. Students understand the basic concepts of policy and its consequences for Regional Finance 3. Students are able to analyze interactions between actors within the framework of regional financial management and policy formulation 4. Students can carry out strategic analysis and implementation of regional financial management policies 5. Students are able to analyze governance 				
3	Description The State Financial Planning and Budgeting course aims to equip students with theories, concepts and laws and regulations, including field experience, in the field of state financial planning and budgeting. Through this course students are expected to have the ability to understand and explain planning and budgeting activities, including their changes, both at the state level, government level, and agency level. Students are able to make planning and budgeting documents including planning and budgeting change documents at the agency level.				
4	Subject aims/Content: <ol style="list-style-type: none"> 1. Definition, principles, goals, National Development Planning System (SPPN) 2. Scope of the National Development Planning System (SPPN) 3. Hierarchies and stages (preparation, determination, implementation control, and performance evaluation) of national development planning 4. The definition of state finance according to theory, doctrine and legislation, the scope of state finance, the definition of management/management of state finances, the authority to manage state finances, the general principles of managing/management of state finances 5. Definition, cycle, structure and format of management of State Finance based on laws and regulations 6. Reform of the state financial budgeting system 7. Define performance-based budgeting according to the theory and applicable laws and regulations 8. State financial budgeting cycle (Development Revenue and Expenditure Budget (APBN & APBD)) 				

	<p>9. Classification of the budget in the Ministry/Institution Budget Work Plan (RKA K/L)</p> <p>10. Technical Guidance for Village Financial Planning</p>
5	Teaching methods lectures, discussions, seminars
6	Assessment methods: assignments, Mid-Term Exam, Final-Term Exam, quizzes,
7	<p>Other information eg bibliographical references:</p> <ol style="list-style-type: none"> 1. Holley H. Ulbrich. 201. Public Finance in Theory and Practice (Second Edition), Routledge, New York1; 2. David N. Hyman. 2011. Public Finance, A Contemporary Application of Theory to Policy, , North Carolina State University, 2011 3. Mardiasmo, Otonomi dan Manajemen Keuangan Daerah, 2002, Andi, Yogyakarta 4. Ari Purwadi. 2013. Harmonisasi pengaturan perencanaan pembangunan antara pusat dan daerah era otonomi daerah. Perspektif, Volume XVIII, No. 2. Edisi Mei. 5. Riyadi Dan Deddy S.B. 2004. Perencanaan pembangunan Daerah : Strategi Menggali Potensi Dalam Mewujudkan Otonomi Daerah. Jakarta: PT. Gramedia Pustaka Utama 6. Sjafrizal. Perencanaan Pembangunan Daerah dalam Era Otonomi. Jakarta: PT RajaGrafindo Persada 7. Sony Yuwono, dkk. 2017. Memahami APBD dan Permasalahannya (Panduan Pengelolaan Keuangan Daerah), edisi ke 1, Bayumedia Publishing, Malang. 8. UU No 17 Tahun 2003 tentang Keuangan Negara 9. UU No. 1 Tahun 2004 tentang Perbendaharaan Negara 10. UU No.. 25 Tahun 2004 tentang Sistem Perencanaan Pembangunan Nasional