
 Universitas Airlangga	SEMESTER LEARNING PLAN		Prepared by	Examined by	Approved by	Document Registration Number
	SLP		(Person in Charge)	(Head of Bachelor Program / Head of Department)	Vice Dean I	01/S1Kesmas/RPS/2019
			Dr. Thinni Nurul Rochmah, Dra.Ec., M.Kes.	Dr. Diah Indriani, S.Si., M.Si	Dr. Santi Martini, dr., M.Kes	
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A. DETAILS OF COURSE


1. Course Name	Health Financing and Budgeting
2. Course Code	MNK103
3. Credits (SKS)	2 (two) SKS
4. Semester / Term	VI (Sixth)
5. Study Program	Bachelor of Public Health
6. Student Learning Achievement	1. Develop and present a budget 2. Manage the program in accordance with financial conditions 3. Implement a budgeting process (budgeting) 4. Develop strategies to determine budget priorities 5. Monitor program performance 6. Prepare proposals to obtain funds from external sources 7. Prepare a proposal to obtain funds from external sources
7. Course Learning Achievement	Students are able to understand the concept and implementation of budgeting in the health sector
8. Course Description	This course studies the mechanism of budgeting in the health sector, from preparing budget planning to evaluating the performance of program budgets in the health sector
9. Course Prerequisites (if any)	Program Planning and Evaluation for Public Health Program (Integration), Health Economics
10. Instructor	Dr. Thinni Nurul Rochmah, Dra.Ec., M.Kes.
11. Teaching Assistants	Dr. Ernawaty, drg., M.Kes. Maya Sari Dewi, S.KM., M.Kes.

B. TEACHING PROGRAM

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1	2	3	4	5	6	7	8	9	10
1	Students are able to understand the general picture, scope, and importance of health budgeting courses	General description of health financing and budgeting lectures 1. Lecture contract 2. Introduction to budgeting and health sector budgeting a. Definition of budget and budgeting b. Budget characteristics c. Budget function d. Budget types: 1) According to usability	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Introduction 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4

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1	2	3	4	5	6	7	8	9	10
		2) According to the government hierarchy 3) According to the person in charge 4) According to revenue and expenditure 5) According to the time period 6) According to the preparation technique							

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1	2	3	4	5	6	7	8	9	10
2	Students are able to understand the scope of the budget	The scope of the budget 1. Operational Budget a. Budget revenue b. Production budget c. Profit Budget 2. Financial Budget a. Investment budget b. Cash Budget c. Balance Sheet Projection	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4
3	Students are able to understand the process of budgeting and controlling	The scope of the budget preparation and control process	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion	1. Analytical thinking 2. System thinking	7,69%	1-4

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1	2	3	4	5	6	7	8	9	10
		1. Plan and its characteristics 2. The planning process 3. Budgeting 4. Budget accuracy 5. Budget revision 6. Budget control and analysis				3. Take notes and provide responses			
4	Students are able to understand performance evaluations on a budget (variance analysis process)	Performance evaluation on budget (variance analysis process) 1. Definition of variance 2. The use of analysis of variance	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4

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1	2	3	4	5	6	7	8	9	10
		3. Establishment of standards 4. Analysis of variance							
5	Students are able to arrange non-health program budget	Non-health program budgeting 1. Non-health program budgeting practices 2. Practice analysis of variance in non-health program budgets	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4
6	Students are able to prepare a budget for private health service programs	Budgeting for private health service programs 1. The practice of preparing a	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion	1. Analytical thinking 2. System thinking	7,69%	1-4

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1	2	3	4	5	6	7	8	9	10
		budget for private health service programs 2. Practice analysis of variance in the budget of private health service programs				3. Take notes and provide responses			
7	Students are able to arrange the Community Health Centers (Puskesmas) program budget	Budgeting for the Puskesmas program 1. The practice of budgeting for the Puskesmas program 2. The practice of analysis of variance in the Puskesmas program budget	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4

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1	2	3	4	5	6	7	8	9	10
8	Students are able to understand the scope of the Regional Public Service Agency (BLUD) budgeting	The scope of BLUD budgeting 1. Definition of BLUD 2. BLUD budgeting mechanism	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4
9	Students are able to understand the scope of regional development planning	The scope of regional development planning 1. Definition of regional development planning 2. Regional development planning mechanism	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4

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1	2	3	4	5	6	7	8	9	10
10	Students are able to understand the scope of performance-based budgeting	The scope of performance based budgeting 1. Definition of performance-based budgeting 2. Performance-based budget mechanism	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4
11	Students are able to understand the scope of the The Indonesian Budget (APBN)	The scope of the The Indonesian Budget (APBN) 1. Definition of APBN 2. The mechanism for preparing the APBN	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4
12	Students are able to understand the scope of the	The scope of the Regional	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing	1. Analytical thinking	7,69%	1-4


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	Regional Government Budget (APBD)	Government Budget (APBD) 1. Definition of APBD 2. APBD preparation mechanism				2. Pay attention and discussion 3. Take notes and provide responses	2. System thinking		
13.	Students are able to understand the concept of Health Account	Health Account Concept 1. Definition of a health account 2. Health account type 3. Health account mechanism	Lectures Discussions	LCD and Whiteboard	2x50 minutes	1. Asking questions and discussing 2. Pay attention and discussion 3. Take notes and provide responses	1. Analytical thinking 2. System thinking	7,69%	1-4

C. REQUIRED TEXTS / REFERENCES / ESSENTIAL READINGS

1. Rudianto, 2009, *PENGANGGARAN, Konsep dan Teknik Penyusunan Anggaran*, Penerbit Erlangga, Jakarta.

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- 2. Yunita Anggarini dan B.Hendra Puranta, 2010, Anggaran Berbasis Kinerja: Penyusunan APBD Secara Komprehensif.
- 3. Gusnar Ismail dan Idris Rahim, Pengelolaan Keuangan pada Satuan Kerja Perangkat Daerah (SKPD) dan BLU, Permata Puri Media, Jakarta.
- 4. Jae K.Shim and Joel G.Siegel, alih bahasa Julius Mulyadi dan Neneng Natalia, 2001, Budgeting, Pedoman Lengkap Langkah Langkah Penganggaran, Penerbit Erlangga, Jakarta.