

1. Course Identity			
Course Name	Business Budgeting		
Faculty	Business and Economics	Study program	Management
Code	SEM434	Credits weight	3
Group	Study program	Type of Course	Elective
Semester	4	Availability	Limited to Study Programs
Learning Method	Classroom Session	Media	Blended
Course Cluster	Specialization Elective Courses (MKPP)	Prerequisite	Financial Management

2. Course Description
<p>1. This course discusses how a company prepares, manages, evaluates and controls budgets for decision making. This course teaches students the importance of budgets for strategy and communication. Hence, to prepare for budgeting, every company manager must take heed on the internal and external factors, such as industry conditions, competition, risk level, operating stability, capacity constraints, pricing policies, and asset turnover rates. In addition, companies also need to take into account production conditions, product and service line considerations, inventory balances, market trends, employees and their technical capabilities, availability and cost of raw materials, available physical resources, technology, and economy. In addition, this course is expected to help build students' skills in compiling and utilizing these skills in the world of practical work. This course covers the following materials: Strategic Planning and Budgeting Process, Budget Report Analysis and Evaluation, BEP Analyst, Master Budget, Cost Behavior, Production Cost Forecast, Advertising, and Distribution, Research and Development (R&D) Budget, General Budget and Administrative Costs, Capital Budgeting, Forecasting Techniques, Financial Modeling, Zero-Based budgeting, Activity-Based Budgeting, Life-Cycle Budgeting, Balanced Scorecard, Budgeting for Service Organizations & Non-Profit Organizations.</p>

3. Learning Outcomes Capaian			
CPL Codes	Formulation of Graduate Learning Outcomes (CPL)	CPMK Codes	Formulation of Course Learning Outcomes (CPMK)
S1	To be devoted to God the Almighty and develop a virtuous noble character	M1	Students are able to be devoted to Allah the Almighty, develop virtuous noble character; internalize the values, norms and ethics that prioritize integrity, honesty, responsibility and trust in carrying out profession, and respecting diverse culture, views, religion, and beliefs as well as other people's original opinions or findings (S1, S3 & S5)
S3	To internalize values, norms and ethics that prioritize integrity, honesty, responsibility and trust in carrying out profession		
S5	To appreciate the diverse cultures, views, religions, and beliefs and opinion or findings of others		
PP2	To master the rules, principles and techniques of communication across functional, organizational and cultural levels for effective	M2	Students are able to master the rules, principles and techniques of cross-functional communication, organizational and cultural levels to

	communication across functional and organizational levels		sharpen their effective communication skill across different functions and organizational levels; To understand and implement theoretical concepts, methods and tools for analysis of management functions (planning, implementation, direction, monitoring, evaluation, and control) and organizational functions (marketing, HR, Operations & Finance) in various types of organizations: (PP2 & KU1)
KU1	To understand and implement theoretical concepts, methods and analytical tools of management functions (planning, implementation, directing, monitoring, evaluation, and control) and organizational functions (marketing, HR, Operations, and Finance) in different types of organizations		
KU2	To contribute in the preparation of the organization's strategic plan and interpret the strategic plan into organizational operational plans at the functional level	M3	Students are able to contribute to the preparation of organizational strategic plans and translate strategic plans into organizational operational plans at the functional level, as well as make appropriate managerial decisions in various types of organizations at the operational level, based on data and information analysis on organizational functions (KU2 & KU4)
KU4	To make the right managerial decisions in various types of organizations at the operational level, based on data and information analysis on organizational functions		
KK1	To recognize and observe management problems through empirical studies and modeling using scientific methods based on management science, in various types of organizations	M4	Students recognize and observe management problems through empirical studies and modeling using scientific methods based on management science, in various types of organizations, and are able to see opportunities quickly and dare to take risks responsibly to provide optimal benefits (KK1, KK3, KK4)
KK3	To see opportunities quickly and dare to take risks responsibly to provide optimal benefits		
KK4	To think "out of the box" by implementing the values of perfection in accordance with the Islamic treatise by approaching and reasoning to solve problems based on management science		

4.Learning Materials and Main References	
Learning Materials	<ol style="list-style-type: none"> 1. Strategic Planning and Budgeting Process 2. Management, Analysis and Evaluation of Budget Reports 3. BEP Analysis 4. Financial Planning and Goal Achievement 5. Master Budget 6. Cost Behavior 7. Estimated Production, Advertising and Distribution Costs 8. Research and Development (R&D) Budget, General Budget and

	Administrative Cost 9. Capital Budgeting 10. Forecasting Techniques 11. Financial Modeling 12. Zero-Basic budgeting 13. Activity-Based Budgeting, Life-Cycle Budgeting, and Balanced Scorecard 14. Budgeting for Service Organizations & Non-Profit Organizations
Main References	Jae K. Shim, Joel G. Siegel, Allison I. Shim. Budgeting Basics and Beyond — 4th ed. Copyright © 2012. Published by John Wiley & Sons, Inc., Hoboken, New Jersey.

Date: February 10, 2021	Date: February 04, 2021	Date: February 01, 2021
Approved by the Head of the Study Program	Examined by the Coordinator of Cluster of Science	Prepared by Lecturer/ Coordinating Lecturer
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