

		Universitas Negeri Surabaya Faculty of Economics and Business Bachelor of Accounting Education Study Program					Document Code																																									
SEMESTER LEARNING PLAN																																																
Courses		CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																								
Financial Report Analysis		8720902014		T=2	P=0	ECTS=3.18	7	July 18, 2024																																								
AUTHORIZATION		SP Developer		Course Cluster Coordinator			Study Program Coordinator																																									
				Rochmawati, S.Pd., M.Ak.																																									
Learning model	Case Studies																																															
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																															
	Program Objectives (PO)																																															
	PLO-PO Matrix																																															
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 100px; height: 30px;">P.O</td> </tr> </table>							P.O																																							
P.O																																																
	PO Matrix at the end of each learning stage (Sub-PO)																																															
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2" style="width: 30px; height: 30px;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 20px;">1</td> <td style="width: 20px;">2</td> <td style="width: 20px;">3</td> <td style="width: 20px;">4</td> <td style="width: 20px;">5</td> <td style="width: 20px;">6</td> <td style="width: 20px;">7</td> <td style="width: 20px;">8</td> <td style="width: 20px;">9</td> <td style="width: 20px;">10</td> <td style="width: 20px;">11</td> <td style="width: 20px;">12</td> <td style="width: 20px;">13</td> <td style="width: 20px;">14</td> <td style="width: 20px;">15</td> <td style="width: 20px;">16</td> </tr> </table>															P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																
Short Course Description	This course discusses the use of working capital, break even point analysis, and analysis of changes in capital. Problem-based learning model, with learning methods of lectures, discussions, questions and answers, assignments.																																															
References	Main :																																															
	<ol style="list-style-type: none"> 1. Fahmi, Irham. 2011. Analisis Laporan Keuangan. Bandung: ALFABETA. 2. Hanafi, Manduh M. 2007. Analisis laporan Keuangan. Yogyakarta: UPP STIM YKPN 3. Juan, Ng Eng dan Ersu Tri Wahyuni. 2012. Panduan Praktis Standar Akuntansi Keuangan. Jakarta: Salemba Empat 4. Wild, Jhon. 2005. Analisis Laporan Keuangan Buku 1. Edisi 8. Jakarta: Salemba Empat. 5. Munawir. 2010. Analisa Laporan Keuangan. Yogyakarta: Liberty 																																															
	Supporters:																																															
Supporting lecturer	Drs. Eko Wahjudi, M.Si. Dr. Agung Listiadi, S.Pd., M.Ak. Dr. Suci Rohayati, S.Pd., M.Pd.																																															
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)																																									
		Indicator	Criteria & Form	Offline (offline)	Online (online)																																											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																									

1	Able to understand the basic concepts of financial report analysis and Financial Position Report	1.1 Explain the meaning of financial statements 1.2 Explain the parties who have an interest in financial statements 1.3 Explain the influence of Financial Report information for Investors 2.1 Explain the meaning of a statement of financial position 2.2 Explain the form of preparing a report of financial position 2.3 State the difference between capital and revenue expenditure 2.4 Explain current assets and assets still	Criteria: 20	discussion, question and answer and assignment 4 X 50			0%
2							0%
3	Examining liabilities and equity	3.1 Explain the meaning and concept of liabilities 3.2 Explain the meaning and concept of equity	Criteria: 20	discussion, questions and answers and recitation 2 X 50			0%
4	Identifying Income Statement Analysis	4.1 Examining Profit and Loss Statement Analysis 4.2 Explaining the elements of an income statement	Criteria: 20	discussion and recitation 2 X 50			0%
5	Identifying Income Statement Analysis	5.1 Explain the format of the income statement. 5.2 Explain the effect of the income statement on investors	Criteria: 20	discussion and recitation 2 X 50			0%
6	Able to understand financial ratio analysis	6.1 Explain the meaning of financial ratios 6.2 Explain the relationship between financial ratios and financial performance 6.3 Explain the strengths and weaknesses of financial report analysis	Criteria: 20	discussion, question and answer, and recitation 2 X 50			0%

7	Able to understand financial ratio analysis	7.1 Explain how to analyze financial ratios\7.2 examine financial ratios in companies	Criteria: 20	discussion, question and answer, and recitation 2 X 50			0%
8	UTS			2 X 50			0%
9	Able to understand capital structure analysis	9.1 Explain the meaning of capital structure analysis 9.2 Explain capital structure ratios 9.3 Explain capital structure theory	Criteria: 20	discussion, questions and answers and recitation 2 X 50			0%
10	Able to understand capital structure analysis	10.1 Explain the conditions for applying balancing theories 10.2 Explain the capital structure and sources of company funds 10.3 Explain the factors that influence market structure	Criteria: 20	discussion, questions and answers and recitation 2 X 50			0%
11	Able to understand cross sectional analysis	11.1 Explain the meaning of cross-sectional analysis. 11.2 Explain the cross-sectional method	Criteria: 25	discussion, questions and answers and recitation 2 X 50			0%
12	Able to understand cross sectional analysis	12.1 Apply problems that arise in cross-sectional analysis	Criteria: 25	discussion, questions and answers and recitation 2 X 50			0%
13	Able to understand time-series analysis and trend movements	13.1 Explain the meaning of time-series analysis and trend movements 13.2 Explain the use of time-series analysis and trend movements	Criteria: 25	discussion, questions and answers and recitation 2 X 50			0%
14	Able to understand time-series analysis and trend movements	14.1 Get to know time-series analysis techniques 14.2 draw time-series graphs	Criteria: 25	practice and recitation 2 X 50			0%

15	Able to analyze Financial Performance	15.1 Explain the meaning of financial performance 15.2 . Explain the stages in financial performance analysis 15.3 Explain the influence and role of auditors in assessing financial performance	Criteria: 25	discussion and recitation 2 X 50			0%
16	UAS			2 X 50			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

Notes

- 1. Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- 2. The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
- 3. Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
- 4. Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
- 5. Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
- 6. Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
- 7. Forms of assessment:** test and non-test.
- 8. Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
- 9. Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
- 10. Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 11. The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
- 12. TM=Face to face, PT=Structured assignments, BM=Independent study.**