



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 management	8720903038		T=3	P=0	ECTS=4.77	5	July 17, 2024
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Suci Rohayati, S.Pd., M.Pd.		Drs. Eko Wahjudi, M.Si			Rochmawati, S.Pd., M.Ak.	

Learning model	Project Based Learning
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Program Learning Outcomes (PLO)	PLO study program that is charged to the course					
Program Objectives (PO)						
PO - 1	Able to act as a citizen who is proud and loves the country, has high nationalism					
PO - 2	Able to apply financial calculations in accordance with financial management techniques, both manual and computerized; (PLO7)					
PO - 3	Able to choose or develop appropriate and correct solutions according to educational and accounting principles to solve problems in the field of financial management					
PO - 4	Able to utilize information technology to complete certain tasks, general problems and unexpected problems in the field of work related to financial management					
PLO-PO Matrix						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td>P.O</td></tr> <tr><td>PO-1</td></tr> <tr><td>PO-2</td></tr> <tr><td>PO-3</td></tr> <tr><td>PO-4</td></tr> </table>	P.O	PO-1	PO-2	PO-3	PO-4
P.O						
PO-1						
PO-2						
PO-3						
PO-4						

PO Matrix at the end of each learning stage (Sub-PO)																																																																																																						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </thead> <tbody> <tr><td>PO-1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>PO-2</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>PO-3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>PO-4</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																	PO-4																
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Short Course Description	Applying company financial management related to financial statement analysis, financial environment, time value of money analysis, bond and stock valuation models, cost of capital analysis, capital budgeting techniques and project cash flow analysis relevant to financial management with planning, controlling and financial decision making processes in a company.
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References	Main :
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1. Brigham,Eugene F and Gapenski, Louis C. 2011. Financial Management Theory and Practice. Eleventh Edition. Orlando. The Dryden Press- Harcourt Brace College Publishes.
2. Lukas Setia Atmaja. 2013.Manajemen Keuangan. Edisi Revisi. Yogyakarta: Penerbit ANDI.
3. Sutrisna. 2007. Manajemen Keuangan. Yogyakarta: BPFE
4. Ahmad Yani. 2002. Hubungan Keuangan Antara Pemerintah Pusat dan Daerah Di Inonesia. Jakarta : PT. Raja Grafindo Persada.
5. Hadi Setia Tunggal, S.H. 2003. UU Keuangan Negara UURI no. 17 tahun 2003. Harvarindo.
6. Brigham,Eugene F and Houston, Joel F. 2015. Dasar-dasar Manajemen Keuangan Edisi 11. Jakarta: Salemba Empat.
7. Bringham,Eugene F and Houston, Joel F. 2019. Fundamental of Financial Management. 13th Edition. Orlado : The Dryden Press-Harcourt Brace College Publishes.
8. Abdul Halim. 2012. Pengelolaan Keuangan Daerah edisi 3. Yogyakarta : UPP STIM YKPN.

Supporters:

Supporting lecturer

Drs. Eko Wahjudi, M.Si.
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	Students are able to understand the general picture of company financial management	<ol style="list-style-type: none"> 1.Describe the meaning of financial management 2.Explain the function of financial management 3.Explain the objectives of financial management 4.Explain the relationship between agency problems and decision making 5.Identify a career as a financial manager 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.Assessment rubric 2.Form: Non-test <p>Form of Assessment : Participatory Activities</p>	Problem Based Learning and Assignment 3 X 50		<p>Material: 1. Understanding financial management, 2. Functions of financial management, 3. Agency problems and decision making, 4. Career as a financial manager</p> <p>Reference: <i>Brigham, Eugene F and Houston, Joel F. 2015. Basics of Financial Management 11th Edition. Jakarta: Salemba Empat.</i></p>	3%
2	Students are able to analyze the financial environment	<ol style="list-style-type: none"> 1.Explain financial markets 2.Describe financial institutions 3.Explain the capital market 4.Analyze interest rates and their relationship to inflation 5.Calculating taxes and their relationship with the company 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.Assessment rubric 2.Form: Non-test <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>	Problem Based Learning and Assignment 3 X 50		<p>Materials: 1. Financial markets, 2. Financial institutions, 3. Capital markets, 4. Cost of money, 5. Taxes</p> <p>Library: <i>Bringham, Eugene F and Houston, Joel F. 2019. Fundamentals of Financial Management. 13th Edition. Orlado : The Dryden Press-Harcourt Brace College Publications.</i></p>	3%

3	Students are able to analyze the financial environment	<ol style="list-style-type: none"> 1.Explain financial markets 2.Describe financial institutions 3.Explain the capital market 4.Analyze interest rates and their relationship to inflation 5.Calculating taxes and their relationship with the company 	<p>Criteria:</p> <ol style="list-style-type: none"> 1.Assessment rubric 2.Form: Non-test <p>Forms of Assessment :</p> <p>Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance</p>	Problem Based Learning and Assignment 3 X 50		<p>Materials: 1. Financial markets, 2. Financial institutions, 3. Capital markets, 4. Cost of money, 5. Taxes</p> <p>Library: <i>Brigham, Eugene F and Houston, Joel F. 2019. Fundamentals of Financial Management. 13th Edition.</i> <i>Orlando : The Dryden Press-Harcourt Brace College Publications.</i></p>	3%
4	Analyzing financial reports	<ol style="list-style-type: none"> 1.Describe the use of financial report analysis 2.Calculate and analyze liquidity ratios 3.Calculate and analyze solvency ratios 4.Calculate and analyze profitability ratios 5.Comparing the analysis of the company's financial statements with the average of similar companies 	<p>Criteria:</p> <p>Assessment rubric</p> <p>Form of Assessment :</p> <p>Project Results Assessment / Product Assessment</p>	Problem Based Learning and Assignment 3 X 50		<p>Materials: 1. Uses of financial analysis, 2. Liquidity ratios, 3. Solvency ratios, 4. Profitability ratios, 5. Analysis of company financial statements</p> <p>References: <i>Brigham, Eugene F and Houston, Joel F. 2019. Fundamentals of Financial Management. 13th Edition.</i> <i>Orlando : The Dryden Press-Harcourt Brace College Publications.</i></p>	3%
5	Analyzing financial reports	<ol style="list-style-type: none"> 1.Describe the use of financial report analysis 2.Calculate and analyze liquidity ratios 3.Calculate and analyze solvency ratios 4.Calculate and analyze profitability ratios 5.Comparing the analysis of the company's financial statements with the average of similar companies 	<p>Criteria:</p> <p>Assessment rubric</p> <p>Form of Assessment :</p> <p>Project Results Assessment / Product Assessment</p>	Problem Based Learning and Assignment 3 X 50		<p>Materials: 1. Uses of financial analysis, 2. Liquidity ratios, 3. Solvency ratios, 4. Profitability ratios, 5. Analysis of company financial statements</p> <p>References: <i>Brigham, Eugene F and Houston, Joel F. 2019. Fundamentals of Financial Management. 13th Edition.</i> <i>Orlando : The Dryden Press-Harcourt Brace College Publications.</i></p>	3%

6	Students are able to calculate and analyze the time value of money	<ol style="list-style-type: none"> 1.Explain the timeline 2.Analyze future value 3.Analyze present values 4.Analyze the future value of an annuity 5.Analyze the present value of an annuity 	Criteria: 1.Assessment rubric 2.Form: Non-test Form of Assessment : Participatory Activities, Practice/Performance	Problem Based Learning and Assignment 3 X 50		Material: 1.Timeline, 2.Future value, 3.Present value, 4.Future value of annuity, 5.Present value of annuity Library: <i>Brigham, Eugene F and Houston, Joel F. 2015. Basics of Financial Management Edition 11. Jakarta: Salemba Empat.</i>	3%
7	Students are able to calculate and analyze the time value of money	<ol style="list-style-type: none"> 1.Explain the timeline 2.Analyze future value 3.Analyze present values 4.Analyze the future value of an annuity 5.Analyze the present value of an annuity 	Criteria: 1.Assessment rubric 2.Form: Non-test Form of Assessment : Assessment of Project Results / Product Assessment, Practices / Performance	Problem Based Learning and Assignment 3 X 50		Material: 1.Timeline, 2.Future value, 3.Present value, 4.Future value of annuity, 5.Present value of annuity Library: <i>Brigham, Eugene F and Houston, Joel F. 2015. Basics of Financial Management Edition 11. Jakarta: Salemba Empat.</i>	3%
8	Midterm Evaluation	UTS	Criteria: Maximum value 100 Form of Assessment : Test	UTS 3 X 50		Material: UTS Library:	20%

9	Students are able to calculate and analyze stock and bond valuation models	<ol style="list-style-type: none"> 1. Calculate and analyze the valuation of preferred shares and common shares 2. Calculate and analyze non-growing, constant-growing and non-constant-growing dividends 3. Calculate and analyze stock returns 4. Calculate and analyze bond valuations 5. Calculate and analyze changes in bond prices 6. Calculate and analyze bond interest payments 7. Calculate and analyze bond yield to maturity 8. Calculating and analyzing callable bonds 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. Assessment rubric 2. Form: Non-test <p>Form of Assessment : Assessment of Project Results / Product Assessment, Practices / Performance</p>	Problem Based Learning and Assignment 3 X 50		<p>Material: 1. Valuation model for preferred shares and ordinary shares, 2. Dividend valuation, 3. Stock returns, 4. Bond valuation model, 5. Changes in bond prices, 6. Bond interest payments, 7. Yield to maturity of bonds, 8. Bonds callable</p> <p>Bibliography: <i>Brigham, Eugene F and Houston, Joel F. 2019. Fundamentals of Financial Management. 13th Edition. Orlando : The Dryden Press-Harcourt Brace College Publications.</i></p>	3%
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11	Students are able to calculate and analyze company capital costs	<ol style="list-style-type: none"> 1. Calculate and analyze the cost of debt 2. Calculate and analyze the cost of common, preferred, and retained earnings 3. Calculate and analyze WACC 4. Calculate and analyze MCC 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. Assessment rubric 2. Form: Non-test <p>Forms of Assessment :</p> <p>Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance</p>	Problem Based Learning and Assignment 3 X 50		<p>Material: 1. cost of debt, 2. Cost of own capital, 3. WACC, 4. MCC schedule</p> <p>Reference: <i>Brigham, Eugene F and Houston, Joel F. 2015. Basics of Financial Management Edition 11. Jakarta: Salemba Empat.</i></p>	3%
12	Students are able to calculate and analyze company capital costs	<ol style="list-style-type: none"> 1. Calculate and analyze the cost of debt 2. Calculate and analyze the cost of common, preferred, and retained earnings 3. Calculate and analyze WACC 4. Calculate and analyze MCC 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. Assessment rubric 2. Form: Non-test <p>Form of Assessment :</p> <p>Assessment of Project Results / Product Assessment, Practices / Performance</p>	Problem Based Learning and Assignment 3 X 50		<p>Material: 1. cost of debt, 2. Cost of own capital, 3. WACC, 4. MCC schedule</p> <p>Reference: <i>Brigham, Eugene F and Houston, Joel F. 2015. Basics of Financial Management Edition 11. Jakarta: Salemba Empat.</i></p>	4%
13	Calculate and analyze capital budgeting	<ol style="list-style-type: none"> 1. Calculate and analyze the business feasibility of the Payback period and Discounted payback period methods 2. Calculate and analyze the business feasibility of the NPV method 3. Calculate and analyze the business feasibility of the IRR method 4. Calculate and analyze the business feasibility of the MIRR method 5. Calculate and analyze the business feasibility of the PI method 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. Assessment rubric 2. Form: Non-test <p>Form of Assessment :</p> <p>Assessment of Project Results / Product Assessment, Practices / Performance</p>	Problem Based Learning and Assignment 3 X 50		<p>Material: 1. Payback Period and Discounted Payback Period Method, 2. NPV Method, 3. IRR Method, 4. MIRR Method, 5. PI Method</p> <p>References: <i>Brigham, Eugene F and Houston, Joel F. 2019. Fundamentals of Financial Management. 13th Edition. Orlando : The Dryden Press-Harcourt Brace College Publications.</i></p>	4%

14	Calculate and analyze capital budgeting	<ol style="list-style-type: none"> 1. Calculate and analyze the business feasibility of the Payback period and Discounted payback period methods 2. Calculate and analyze the business feasibility of the NPV method 3. Calculate and analyze the business feasibility of the IRR method 4. Calculate and analyze the business feasibility of the MIRR method 5. Calculate and analyze the business feasibility of the PI method 	Criteria: 1. Assessment rubric 2. Form: Non-test Form of Assessment : Assessment of Project Results / Product Assessment, Practices / Performance	Problem Based Learning and Assignment 3 X 50		Material: 1. Payback Period and Discounted Payback Period Method, 2. NPV Method, 3. IRR Method, 4. MIRR Method, 5. PI Method References: <i>Brigham, Eugene F and Houston, Joel F. 2019. Fundamentals of Financial Management. 13th Edition. Orlado : The Dryden Press-Harcourt Brace College Publications.</i>	6%
15	Students are able to calculate and analyze project cash flows	<ol style="list-style-type: none"> 1. Calculate and predict project cash flows 2. Describe the important factors in project cash flow 3. Calculate and analyze project cash flows 	Criteria: 1. Assessment rubric 2. Form: Non-test Form of Assessment : Project Results Assessment / Product Assessment	Problem Based Learning and Assignment 3 X 50		Material: 1. Cash flow prediction, 2. Important factors of project cash flow, 3. Project cash flow analysis Reference: <i>Brigham, Eugene F and Houston, Joel F. 2015. Basics of Financial Management Edition 11. Jakarta: Salemba Empat .</i>	6%
16	End of Semester Evaluation	UAS	Criteria: Maximum value 100 Form of Assessment : Project Results Assessment / Product Assessment	UAS 3 X 50		Material: UTS Library:	30%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	8%
2.	Project Results Assessment / Product Assessment	57%
3.	Practice / Performance	15%
4.	Test	20%
		100%

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** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities 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.