



**Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Management Study Program**

Document
Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
ANALYSIS OF FINANCIAL STATEMENTS	6120103010	Financial management	T=3	P=0	ECTS=4.77	5	June 1, 2022
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Yuyun Isbanah, S.E., M.SM.		Trias Madanika Kusumaningrum, SE., S.Pd., MM.			Yuyun Isbanah, S.E., M.SM.	

Learning model	Project Based Learning
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Program Learning Outcomes (PLO)	PLO study program which is charged to the course											
	PLO-14	(PLO 1) Graduates are able to master management theory as a whole										
	Program Objectives (PO)											
	PO - 1	P3. Students are able to practice using computer applications to calculate financial reports correctly.										
	PO - 2	P3. Students are able to calculate financial ratios correctly.										
	PO - 3	C4. Students are able to analyze financial reports to make correct strategic decisions.										
	PO - 4	A3. Students are able to show responsible and honest character in analyzing financial reports.										
	PLO-PO Matrix											
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	P.O	PLO-14										
PO-1												
PO-2												
PO-3												
PO-4												

PO Matrix at the end of each learning stage (Sub-PO)																																																																																																						
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Short Course Description	This course provides an understanding of the forms of financial reports, analyzing comparative financial reports, analyzing manufacturing and banking ratios, analyzing sources and use of working capital, analyzing sources and use of cash, analyzing BEP, analyzing changes in gross profit, analyzing credit. The learning method that is often used is simulation by trying to simulate the role of a financial report analyst by calculating real company finances.
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References	<p>Main :</p> <ol style="list-style-type: none"> Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey : Pearson Education Hanafi, Mamduh dan Abdul Halim. 2016. Analisis Laporan Keuangan, Edisi 5. Yogyakarta: UPP STIM YKPN Dwi Prastowo dan Rifka Julianty. 2010. Analisis Laporan Keuangan (Konsep dan Aplikasi), Edisi Ketiga. Yogyakarta: UPP AMP YKPN. Munawir. 2014. Analisa Laporan Keuangan, Edisi 15. Yogyakarta: Liberty. Kasmir. 2018. Analisis Laporan Keuangan, Edisi 11. Rajawali Pers. Jakarta. Asandimitra dkk. 2022.Modul Analisa Laporan Keuangan. Universitas Negeri Surabaya
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		Supporters:					
Supporting lecturer		Dr. Harlina Meidiaswati, S.E., M.Si. Dr. Nadia Asandimitra Haryono, S.E., M.M. Yuyun Isbanah, S.E., M.SM. Trias Madanika Kusumaningrum, S.E., S.Pd., M.M. Ina Uswatun Nihaya, S.E., M.Sc. Nunik Dwi Kusumawati, S.M., M.S.M.					
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 can understand the general description of ALK	1. Able to describe the general definition of ALK 2. Can get Financial Report Information 3. Understand financial reports and their relationship to other fields of science	Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Reading literature and listening to students' explanations Searching for material on the Internet and discussing with colleagues 2 X 50		Material: basics of ALK Library: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i> <hr/> Material: basic concepts of ALK Library: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i> <hr/> Material: basic concepts of ALK Library: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i>	3%

2	Students understand the forms of financial reports	<p>1.Can understand Balance Sheet items</p> <p>2.Can understand profit and loss items</p>	<p>Criteria: Summarize the description of the balance sheet and income statement items</p> <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>	Reading literature and peer discussions 3 X 50		<p>Material: financial reports Bibliography: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: forms of financial reports Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p> <hr/> <p>Material: financial statement Reference: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey: Pearson Education</i></p>	3%
3	Students understand comparative analysis of financial statements	<p>1.Can understand comparative years of financial statements</p> <p>2.Can understand analytical methods and techniques</p>	<p>Criteria: 1.Holistic rubric 2.Summarizes the overview of comparative years and methods of financial statement analysis</p> <p>Form of Assessment : Project Results Assessment / Product Assessment, Portfolio Assessment</p>	simulation comparing company financial reports on BEI 3x50		<p>Material: comparative analysis Bibliography: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey: Pearson Education</i></p> <hr/> <p>Material: comparative analysis References: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p> <hr/> <p>Material: comparative analysis References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p>	4%

4	Calculate, compile, analyze and compare and evaluate the financial performance of manufacturing companies	<p>1. Able to calculate and analyze financial liquidity ratios</p> <p>2. Able to calculate and analyze financial solvency ratios</p>	<p>Criteria:</p> <p>1. holistic</p> <p>2. calculate the performance ratio of manufacturing companies</p> <p>Form of Assessment :</p> <p>Project Results Assessment / Product Assessment</p>	Reading literature, peer discussions, 3 X 50 simulations		<p>Material: financial performance</p> <p>Reference: Bergevin, Peter M. 2002. <i>Financial Statement Analysis, International Edition.</i> New Jersey: Pearson Education</p> <hr/> <p>Material: financial performance of manufacturing companies</p> <p>References: Hanafi, Mamduh and Abdul Halim. 2016. <i>Financial Report Analysis, Edition 5.</i> Yogyakarta: UPP STIM YKPN</p> <hr/> <p>Material: financial performance of manufacturing companies</p> <p>Reference: Cashmere. 2018. <i>Financial Report Analysis, Edition 11.</i> Rajawali Press. Jakarta.</p>	5%
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5	Calculate, compile, analyze and compare and evaluate the financial performance of manufacturing companies	<p>1. Able to calculate and analyze profitability financial ratios</p> <p>2. Able to calculate and analyze activity financial ratios</p>	<p>Form of Assessment :</p> <p>Project Results Assessment / Product Assessment</p>	Discussion, simulation, project based method: Google Classroom (discussion) 3 X 50		<p>Material: financial performance Reference: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey: Pearson Education</i></p> <hr/> <p>Material: financial performance Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p> <hr/> <p>Material: financial performance of manufacturing companies References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p>	4%
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6	Calculating, compiling, analyzing the financial performance of conventional and sharia banking	<p>1.Able to calculate and analyze financial liquidity ratios</p> <p>2.Able to calculate and analyze financial solvency ratios</p>	<p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Calculate and analyze liquidity ratios, profitability for conventional and sharia banking 3x50		<p>Material: banking financial performance References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <p>Material: banking financial performance Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p> <p>Material: banking financial performance Reader: <i>Dwi Prastowo and Rifka Julianty. 2010. Financial Report Analysis (Concepts and Applications), Third Edition. Yogyakarta: UPP AMP YKPN.</i></p>	3%
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7	Calculating, compiling, analyzing the financial performance of conventional and sharia banking	<p>1.Able to calculate and analyze financial liquidity ratios</p> <p>2.Able to calculate and analyze profitability financial ratios</p> <p>3.Able to calculate and analyze profitability financial ratios</p>	<p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Simulation Method Each student is required to calculate ratios based on real company financial reports which can be downloaded on the internet 3 X 50		<p>Material: banking financial performance Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p> <hr/> <p>Material: banking financial performance References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: financial performance Reference: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey: Pearson Education</i></p>	3%
8	UTS	structured questions	<p>Form of Assessment : Test</p>	UTS 2 X 50			20%

9	Students understand the analysis of sources and use of working capital	<ol style="list-style-type: none"> 1. Know the definition of working capital 2. Understanding Concepts in Working Capital 3. Know the sources of working capital 4. Analyze examples of working capital cases 	<p>Criteria: Holistic rubric</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	Reading literature and listening to students' explanations. 3 X 50 group discussions and presentations		<p>Material: working capital References: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey : Pearson Education</i></p> <hr/> <p>Material: sources and use of working capital Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p> <hr/> <p>Material: working capital Reference: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p>	5%
10	Students understand the analysis of sources and use of working capital	<ol style="list-style-type: none"> 1. Know the sources of working capital 2. Analyze examples of working capital cases 	<p>Criteria: 1. Holistic rubric 2. analyze the company's working capital</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	practical simulation of calculating sources and use of working capital 3x50		<p>Material: sources and use of working capital References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: working capital Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p> <hr/> <p>Material: sources and use of working capital Reader: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p>	5%

11	Students understand BEP analysis	1.Understand BEP determination 2.Understand analysis with graphs	Criteria: Holistic rubric Form of Assessment : Project Results Assessment / Product Assessment	Reading literature and listening to students' explanations. 4 X 50 group discussions and presentations		Material: Break even Point Bibliography: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey: Pearson Education</i> <hr/> Material: BEP analysis Literature: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i> <hr/> Material: BEP analysis Reader: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i> <hr/> Material: BEP analysis Library: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i>	5%
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12	Students understand BEP analysis	<p>1.Understand margin of Safety and Shutdown point</p> <p>2.Practice Drawing break even graphs</p>	<p>Form of Assessment :</p> <p>Project Results Assessment / Product Assessment</p>	Practice simulation of calculating and illustrating 3x50 break even graphs		<p>Material: BEP analysis Literature: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <p>-----</p> <p>Material: BEP analysis Readers: <i>Dwi Prastowo and Rifka Julianty. 2010. Financial Report Analysis (Concepts and Applications), Third Edition. Yogyakarta: UPP AMP YKPN.</i></p> <p>-----</p> <p>Material: BEP analysis Reader: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p> <p>-----</p> <p>Material: BEP analysis Library: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p>	2%
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13	Students understand the analysis of changes in gross profit	1.Understand the definition and creation of gross profit 2.Can prepare gross profit analysis reports	Criteria: Holistic rubric Form of Assessment : Project Results Assessment / Product Assessment	Reading literature and listening to students' explanations. 3 X 50 group discussions and presentations		<p>Material: gross profit analysis References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <p>Material: gross profit analysis Reader: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p> <p>Material: gross profit analysis Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p>	3%
14		Practice preparing gross profit analysis reports	Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Practice simulation of compiling a 3x50 gross profit analysis report		<p>Material: gross profit analysis Reader: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p> <p>Material: gross profit analysis Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i></p> <p>Material: gross profit analysis References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p>	3%

15	Students understand credit analysis	1.Can understand credit terms 2.Can understand and calculate credit assessments	Form of Assessment : Project Results Assessment / Product Assessment	Reading literature and listening to students' explanations. 2 X 50 group discussions and presentations		Material: credit analysis Bibliography: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i> <hr/> Material: credit analysis Library: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Rajawali Press. Jakarta.</i> <hr/> Material: credit analysis Reader: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i>	2%
16	UAS	uas	Criteria: structured questions Form of Assessment : Test	area 3 X 50			30%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	4.5%
2.	Project Results Assessment / Product Assessment	43.5%
3.	Portfolio Assessment	2%
4.	Test	50%
		100%

Notes

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.

