



**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																																																																																																				
KKN Financial Report Analysis	6120103185	Financial management	T=3	P=0	ECTS=4.77	5	June 1, 2022																																																																																																				
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																																																																																					
	Yuyun Isbanah, SE., M.SM.		Trias Madanika Kusumaningrum, SE., S.Pd., MM.			Yuyun Isbanah, S.E., M.SM.																																																																																																					
Learning model	Project Based Learning																																																																																																										
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																																																																																																										
		<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 10%;">P.O</td> <td colspan="6">PLO-14</td> </tr> <tr> <td>PO-1</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> </tr> <tr> <td>PO-3</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> </tr> </table>						P.O	PLO-14						PO-1							PO-2							PO-3							PO-4																																																																							
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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.																																																																																																										
References	Main :																																																																																																										
	<ol style="list-style-type: none"> 1. Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey : Pearson Education 2. Dwi Prastowo dan Rifka Julianty. 2010. Analisis Laporan Keuangan (Konsep dan Aplikasi), Edisi Ketiga. Yogyakarta: UPP AMP YKPN 3. Munawir. 2010. Analisa Laporan Keuangan, Edisi Keempat. Yogyakarta: Liberty. 4. Kasmir. 2012. Analisis Laporan Keuangan. Rajawali Pers. Jakarta. 5. Hanafi, Mamduh dan Abdul Halim. 2016. Analisis Laporan Keuangan, Edisi 5. Yogyakarta: UPP STIM YKPN 																																																																																																										

	Supporters:						
Supporting lecturer	Dr. Nadia Asandimitra Haryono, S.E., M.M. Yuyun Isbanah, S.E., M.SM. Achmad Kautsar, S.E., M.M. 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	Criteria: 1. Holistic rubric 2. Summarize the general description of financial statement analysis Form of Assessment : Project Results Assessment / Product Assessment	Reading literature and listening to students' explanations Searching for material on the Internet and discussing with colleagues 3 X 50		Material: general description of ALK Library: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i> Material: general description of ALK Reader: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i> Material: ALK overview Library: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Jakarta: Rajawali Press.</i>	2%

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:</p> <p>1. Holistic Rubric</p> <p>2. Summarize the description of the balance sheet and income statement items</p> <p>Forms of Assessment :</p> <p>Participatory Activities, Project Results Assessment / Product Assessment</p>	Reading literature and peer discussions 3 X 50		<p>Material: forms of financial reports</p> <p>References:</p> <p><i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: financial reports</p> <p>Reference:</p> <p><i>Cashmere. 2018. Financial Report Analysis, Edition 11. Jakarta: Rajawali Press.</i></p> <hr/> <p>Material: forms of financial reports</p> <p>Reader:</p> <p><i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p>	2%
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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: Holistic rubric</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>		<p>Discussion, simulation, project based method : Google Classroom (discussion) Vlearning (discussion) Google Meet (lecture) Zoom Meet (lecture) 3x50</p>	<p>Material: comparative analysis of financial statements References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: comparative analysis of financial statements Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Jakarta: Rajawali Press.</i></p> <hr/> <p>Material: comparative analysis of financial statements Reference: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p>	4%
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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: Calculate and analyze liquidity and solvency ratios</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>		<p>Discussion, simulation, project based method: Google Classroom (discussion) 3 X 50</p>	<p>Material: financial performance of manufacturing companies</p> <p>Reference: Cashmere. 2018. <i>Financial Report Analysis, Edition 11.</i> Jakarta: Rajawali Press.</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</p> <p>Reference: Bergevin, Peter M. 2002. <i>Financial Statement Analysis, International Edition.</i> New Jersey: Pearson Education</p> <hr/> <p>Material: company financial performance</p> <p>Reader: Dwi Prastowo and Rifka Julianty. 2010. <i>Financial Report Analysis (Concepts and Applications), Third Edition.</i> Yogyakarta: UPP AMP YKPN</p>	4%
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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 : Project Results Assessment / Product Assessment</p>		<p>The Simulation Method calculates ratios based on real company financial reports that can be downloaded on the internet</p>	<p>Material: financial performance of manufacturing companies</p> <p>References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: financial performance of manufacturing companies</p> <p>Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Jakarta: Rajawali Press.</i></p> <hr/> <p>Material: financial performance of manufacturing companies</p> <p>Reference: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p> <hr/> <p>Material: financial performance</p> <p>Reference: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey: Pearson Education</i></p>	4%
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6	Calculating, compiling, analyzing the financial performance of conventional and sharia banking	<ol style="list-style-type: none"> 1. Able to calculate and analyze conventional and sharia bank liquidity financial ratios 2. Able to calculate and analyze the financial solvency ratios of conventional and sharia banks 	<p>Criteria: Holistic rubric</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>		<p>project based method: Google Classroom 3 x 50</p>	<p>Material: banking performance</p> <p>References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: bank performance</p> <p>Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Jakarta: Rajawali Press.</i></p> <hr/> <p>Material: bank performance</p> <p>Reader: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p>	4%
7	Calculating, compiling, analyzing the financial performance of conventional and sharia banking	<ol style="list-style-type: none"> 1. Able to calculate and analyze financial liquidity ratios 2. Able to calculate and analyze profitability financial ratios 3. Able to calculate and analyze profitability financial ratios 	<p>Form of Assessment : Project Results Assessment / Product Assessment</p>		<p>Simulation Method Each student is required to calculate ratios based on real company financial reports which can be downloaded on the internet 3x50</p>	<p>Material: banking financial performance</p> <p>References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: banking financial performance</p> <p>Reference: <i>Cashmere. 2018. Financial Report Analysis, Edition 11. Jakarta: Rajawali Press.</i></p> <hr/> <p>Material: banking financial performance</p> <p>Reference: <i>Munawir. 2014. Financial Report Analysis, Edition 15. Yogyakarta: Liberty.</i></p>	4%

8	UTS		Form of Assessment : Test		work on 3 x 50 Work Plan Reports		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 	Form of Assessment : Project Results Assessment / Product Assessment		students carry out a simulation of calculating the sources and use of working capital 3 x 50	<p>Material: working capital References: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey : Pearson Education</i></p> <p>Material: working capital References: <i>Dwi Prastowo and Rifka Julianty. 2010. Financial Report Analysis (Concepts and Applications), Third Edition. Yogyakarta: UPP AMP YKPN</i></p> <p>Material: sources and use of working capital Reader: <i>Munawir. 2010. Financial Report Analysis, Fourth Edition. Yogyakarta: Liberty.</i></p> <p>Material: sources and use of working capital Reference: <i>Cashmere. 2012. Financial Report Analysis. Rajawali Press. Jakarta.</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: Holistic rubric</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>		analyze the company's working capital 3x50	<p>Material: working capital</p> <p>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</p> <p>References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: sources and use of working capital</p> <p>Reference: <i>Cashmere. 2012. Financial Report Analysis. Rajawali Press. Jakarta.</i></p>	5%
11	Students understand BEP analysis	<ol style="list-style-type: none"> 1. Understand BEP determination 2. Understand analysis with graphs 	<p>Criteria: holistic rubric</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>		students carry out a 3x50 BEP analysis for UMKM/Bumdes	<p>Material: Break even Point</p> <p>Bibliography: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey: Pearson Education</i></p> <hr/> <p>Material: BEP analysis</p> <p>Literature: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: BEP analysis</p> <p>Library: <i>Cashmere. 2012. Financial Report Analysis. Rajawali Press. Jakarta.</i></p>	5%

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 : Project Results Assessment / Product Assessment</p>		<p>practice calculating BEPP Bumdes/UMKM 3x50</p>	<p>Material: Break even Point</p> <p>Bibliography: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey: Pearson Education</i></p> <hr/> <p>Material: BEP analysis</p> <p>Literature: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: BEP analysis</p> <p>Library: <i>Cashmere. 2012. Financial Report Analysis. Rajawali Press. Jakarta.</i></p>	2%
13	Students understand the analysis of changes in gross profit	Understand the definition and creation of gross profit	<p>Form of Assessment : Project Results Assessment / Product Assessment</p>		<p>Read literature and practice calculating gross profit 3X 50</p>	<p>Material: gross profit analysis</p> <p>References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i></p> <hr/> <p>Material: gross profit analysis</p> <p>Reference: <i>Cashmere. 2012. Financial Report Analysis. Rajawali Press. Jakarta.</i></p>	5%

14	Students understand the analysis of changes in gross profit		Form of Assessment : Project Results Assessment / Product Assessment		Practice of compiling gross profit analysis reports for Bumdes/UMKM 3x50	Material: gross profit analysis References: <i>Hanafi, Mamduh and Abdul Halim. 2016. Financial Report Analysis, Edition 5. Yogyakarta: UPP STIM YKPN</i> <hr/> Material: gross profit analysis Reference: <i>Cashmere. 2012. Financial Report Analysis. Rajawali Press. Jakarta.</i> <hr/> Material: gross profit Reference: <i>Bergevin, Peter M. 2002. Financial Statement Analysis, International Edition. New Jersey : Pearson Education</i>	4%
15	Students understand credit analysis	1.Can understand credit terms 2.Can understand and calculate credit assessments			Read literature and carry out credit analysis on 3 X 50 MSMEs/Bumdes	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. 2012. Financial Report Analysis. Rajawali Press. Jakarta.</i> <hr/> Material: credit analysis Reader: <i>Munawir. 2010. Financial Report Analysis, Fourth Edition. Yogyakarta: Liberty.</i>	4%
16	UAS	1.Final Activity Report 2.LAK Results Seminar	Form of Assessment : Test		Collect the Final Report on 3X 50 Activities		30%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	1%
2.	Project Results Assessment / Product Assessment	49%
3.	Test	50%
		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.