



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

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>			<b>SEMESTER</b>	<b>Compilation Date</b>																																																																																				
Financial management	6120103056	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	4	January 2, 2024																																																																																				
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>																																																																																					
	Yuyun Isbanah, SE., M.SM.		Trias Madanika Kusumaningrum, S.E., S.Pd., M.M..			Yuyun Isbanah, S.E., M.SM.																																																																																					
<b>Learning model</b>	Case Studies																																																																																										
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program which is charged to the course</b>																																																																																										
	<b>PLO-5</b>	(PLO 7) Graduates are able to manage organizations ethically																																																																																									
	<b>PLO-14</b>	(PLO 1) Graduates are able to master management theory as a whole																																																																																									
	<b>Program Objectives (PO)</b>																																																																																										
	<b>PO - 1</b>	C3. Students are able to produce good strategic decisions based on analysis of financial information and data.																																																																																									
	<b>PO - 2</b>	C4. Students are able to correctly link the basic concepts of financial management with science and technology and financial information.																																																																																									
	<b>PO - 3</b>	A5. Students are able to show honest, responsible, caring and independent character in financial management work activities in companies and as entrepreneurs.																																																																																									
	<b>PLO-PO Matrix</b>																																																																																										
		<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 20%;">P.O</td> <td style="width: 20%;">PLO-5</td> <td style="width: 20%;">PLO-14</td> <td colspan="4"></td> </tr> <tr> <td>PO-1</td> <td>✓</td> <td>✓</td> <td colspan="4"></td> </tr> <tr> <td>PO-2</td> <td>✓</td> <td>✓</td> <td colspan="4"></td> </tr> <tr> <td>PO-3</td> <td>✓</td> <td>✓</td> <td colspan="4"></td> </tr> </table>						P.O	PLO-5	PLO-14					PO-1	✓	✓					PO-2	✓	✓					PO-3	✓	✓																																																												
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<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																																																											
	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 10%;">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td></td> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> <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> </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																
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PO-3																																																																																											
<b>Short Course Description</b>	This course contains basic concepts of corporate financial management related to the development of financial management, financial manager responsibilities, financial report analysis, financial environment, time value of money analysis, bond and stock valuation models, cost of capital analysis, capital budgeting techniques, capital budgeting, analysis project cash flow, and regional financial management. The learning method that is often used is the Group Discussion Method, namely discussing a financial management problem in order to prepare oneself as a worker in a company or as an entrepreneur by a number of group members to reach an agreement.																																																																																										
<b>References</b>	<b>Main :</b>																																																																																										
	<ol style="list-style-type: none"> <li>1. Purwohandoko, dkk., 2014. Dasar-Dasar Manajemen Keuangan. Surabaya: UNIPRESS.</li> <li>2. Brigham, Eugene F. and Joel F. Houston. 2020. Dasar-dasar Manajemen Keuangan. Jakarta:Salemba Empat</li> <li>3. Bambang Riyanto. 2011. Dasar-Dasar Pembelanjaan Perusahaan, Edisi Keempat, Cetakan Ketujuh.Yogyakarta : BPFE.</li> <li>4. R. Agus Sartono. 2010. Manajemen Keuangan (Teori dan Aplikasi), Edisi Keempat, Cetakan Ketujuh.Yogyakarta : BPFE, Yogyakarta.</li> <li>5. Sutrisno. 2010. Manajemen Keuangan Teori, Konsep dan Aplikasi. Edisi Pertama Cetakan Kedua. Ekonisia. Yogyakarta.</li> <li>6. Suad Husnan &amp; Enny Pudjiastuti. 2015. Dasar-dasar Manajemen Keuangan, Edisi Ketujuh. Yogyakarta : UPP STIM YKPN.</li> </ol>																																																																																										
<b>Supporters:</b>																																																																																											

	<p>1. Kautsar, A., Nihaya, I. U., Kusumawati, N. D., Akbar, R. F., Rahman, M. F. W., Hadi, H. K., &amp; Aji, T. S. (2023, September). Technology Companies in Indonesia: How is the Financial Performance?. In 2023 International Conference on Sustainable Islamic Business and Finance (SIBF) (pp. 154-158). IEEE.</p>						
<b>Supporting lecturer</b>	<p>Dr. Hendra Kurniawan Kesuma Harjaya, S.E., M.M.  Dr. Harlina Meidiaswati, S.E., M.Si.  Dr. Nadia Asandimitra Haryono, S.E., M.M.  Dr. Ulil Hartono, S.E., M.Si.  R.A. Sista Paramita, S.E., M.Si.  Yuyun Isbanah, S.E., M.SM.  Trias Madanika Kusumaningrum, S.E., S.Pd., M.M.  Ina Uswatun Nihaya, S.E., M.Sc.  Rasyidi Faiz Akbar, S.E., M.M.  Nunik Dwi Kusumawati, S.M., M.S.M.</p>						
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	Formulate a general description of financial management in the company	<ol style="list-style-type: none"> <li>1.Able to describe career opportunities in finance</li> <li>2.Able to analyze developments in financial management</li> <li>3.Able to understand manager responsibilities as part of business ethics and professional ethics</li> </ol>	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Discussing a general overview of financial management in companies, as well as simulating the general condition of an ideal company and discussing cases related to company financial management 3 X 50		<b>Material:</b> general overview of financial management in the company. <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	1%
2	Formulate and analyze the financial environment	<ol style="list-style-type: none"> <li>1.Know the types of financial markets</li> <li>2.Get to know financial institutions</li> <li>3.Able to analyze the stock market, cost of money, and taxes.</li> </ol>	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion, Simulation, Case Study 3 X 50		<b>Material:</b> Financial environment material. <b>References:</b> <i>Purwohandoko, et al., 2014. Basics of Financial Management. Surabaya: UNIPRESS.</i>  <b>Material:</b> Financial environment material. <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	3%

3	Able to identify the form of financial reports for manufacturing, service and banking companies	<ol style="list-style-type: none"> <li>1. Able to identify manufacturing company financial reports</li> <li>2. Able to identify financial reports of service companies</li> <li>3. Able to identify banking company financial reports</li> </ol>	<p><b>Criteria:</b> Holistic Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Discussion, Simulation, Case Study 3 X 50		<p><b>Material:</b> Material on the form of financial reports for manufacturing, service and banking companies. <b>Library:</b> <i>Sutrisno. 2010. Financial Management Theory, Concepts and Applications. First Edition Second Printing. Ekonisia. Yogyakarta.</i></p> <hr/> <p><b>Material:</b> forms of financial reports for manufacturing, service and banking companies. <b>Library:</b> <i>R. Agus Sartono. 2010. Financial Management (Theory and Application), Fourth Edition, Seventh Printing. Yogyakarta: BPFE, Yogyakarta.</i></p>	4%
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4	Able to calculate the company's financial performance using financial ratios	<ol style="list-style-type: none"> <li>1. Able to calculate Liquidity ratios</li> <li>2. Able to calculate Leverage ratio</li> <li>3. Able to calculate Activity ratio</li> <li>4. Able to calculate Profitability ratios</li> <li>5. Able to calculate Market ratios</li> </ol>	<p><b>Criteria:</b> Holistic Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Discussion, Simulation, Case Study, Demonstration (calculating the ratio) Discussion 3 X 50		<p><b>Material:</b> calculating the company's financial performance using financial ratios.</p> <p><b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta: Salemba Four</i></p> <hr/> <p><b>Material:</b> calculating the company's financial performance using financial ratios.</p> <p><b>Bibliography:</b> <i>R. Agus Sartono. 2010. Financial Management (Theory and Application), Fourth Edition, Seventh Printing. Yogyakarta: BPFE, Yogyakarta.</i></p> <hr/> <p><b>Material:</b> calculating the company's financial performance using financial ratios.</p> <p><b>Reader:</b> <i>Sutrisno. 2010. Financial Management Theory, Concepts and Applications. First Edition Second Printing. Ekonisia. Yogyakarta.</i></p> <hr/> <p><b>Material:</b> calculating the company's financial performance using financial ratios.</p> <p><b>References:</b> <i>Kautsar, A., Nihaya, IU, Kusumawati, ND, Akbar, RF, Rahman, MFW, Hadi, HK, &amp; Aji, TS (2023, September). Technology Companies in Indonesia: How is the Financial Performance?. In 2023 International Conference on Sustainable Islamic Business and Finance (SIBF) (pp. 154-158). IEEE.</i></p>	2%
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5	Able to analyze financial ratios using time series analysis and industry averages	<ol style="list-style-type: none"> <li>1. Able to analyze Liquidity ratios</li> <li>2. Able to analyze leverage ratios</li> <li>3. Able to analyze Activity ratios</li> <li>4. Able to analyze profitability ratios</li> <li>5. Able to analyze market ratios</li> </ol>	<p><b>Criteria:</b> Holistic Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Discussion, Simulation, Case Study 3 X 50		<p><b>Material:</b> analyzing financial ratios</p> <p><b>References:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta: Salemba Four</i></p> <hr/> <p><b>Material:</b> analyzing financial ratios</p> <p><b>Reader: R.</b> <i>Agus Sartono. 2010. Financial Management (Theory and Application), Fourth Edition, Seventh Printing. Yogyakarta: BPF, Yogyakarta.</i></p> <hr/> <p><b>Material:</b> analyzing financial ratios</p> <p><b>Reader:</b> <i>Sutrisno. 2010. Financial Management Theory, Concepts and Applications. First Edition Second Printing. Econisia. Yogyakarta.</i></p> <hr/> <p><b>Material:</b> calculating the company's financial performance using financial ratios.</p> <p><b>References:</b> <i>Kautsar, A., Nihaya, IU, Kusumawati, ND, Akbar, RF, Rahman, MFW, Hadi, HK, &amp; Aji, TS (2023, September). Technology Companies in Indonesia: How is the Financial Performance?. In 2023 International Conference on Sustainable Islamic Business and Finance (SIBF) (pp. 154-158). IEEE.</i></p>	4%
6	Able to calculate the time value of money	6.1. Able to calculate and analyze Future and Present value	<p><b>Criteria:</b> Holistic Rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Simulation Lecture (calculating TVM) Discussion 3 X 50		<p><b>Material:</b> Time value of money material.</p> <p><b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta: Salemba Four</i></p>	4%

7	Able to analyze the time value of money	Able to calculate and analyze annuities	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Lecture Case study 3 X 50		<b>Material:</b> Time value of money material. <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	4%
8	UTS	1.able to explain the general picture of financial management in the company 2.able to explain and analyze the financial environment. 3.Able to identify company financial reports 4.able to calculate the company's financial performance using financial ratios 5.able to calculate and analyze the time value of money.	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Test	Written Test 3 X 50			20%
9	able to analyze the Bond Valuation Model	1.Able to classify bond characteristics 2.Able to value bonds	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion, Simulation, Case Study 3 X 50		<b>Material:</b> Valuation model - Bonds. <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	4%
10	able to analyze the Stock Valuation Model	1.Able to calculate common stock valuation 2.Able to calculate preferred stock valuation	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion, Simulation, Case Study 3 x 50		<b>Material:</b> Valuation model - Bonds. <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i> <hr/> <b>Material:</b> Stock Valuation model. <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	4%

11	Analyze the cost of capital	<ol style="list-style-type: none"> <li>1.Able to calculate and analyze the company's capital costs, especially debt costs</li> <li>2.Able to calculate and analyze the company's capital costs, especially its own capital costs</li> </ol>	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion, Simulation, Case Study 3 X 50		<b>Material:</b> Cost of capital material. <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	4%
12	Analyze the cost of capital	Able to calculate WACC	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion, Simulation, Case Study 3 X 50		<b>Material:</b> Cost of capital material. <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	4%
13	Analyzing Project Cash Flows	<ol style="list-style-type: none"> <li>1.Able to predict cash flow</li> <li>2.Know the project cash flow factors</li> <li>3.Able to analyze project cash flows</li> </ol>	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Discussion, Simulation, Case Study 3 X 50		<b>Material:</b> Cash flow material <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>  <b>Material:</b> Project cash flow material <b>Reader:</b> <i>Bambang Riyanto. 2011. Basics of Company Expenditures, Fourth Edition, Seventh Printing. Yogyakarta : BPFE.</i>	4%
14	Calculating capital budgeting	<ol style="list-style-type: none"> <li>1.Able to calculate Payback Period</li> <li>2.Able to calculate the Discounted Payback Period</li> <li>3.Able to calculate Net Present Value</li> </ol>	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Lectures, Simulations, Case studies 3 X 50		<b>Material:</b> Capital budgeting material <b>Reference:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	4%
15	Calculating capital budgeting	<ol style="list-style-type: none"> <li>1.Able to calculate the Internal Rate of Return</li> <li>2.Able to calculate Modified IRR</li> </ol>	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Participatory Activities	Lectures, Simulations, Case studies 3 X 50		<b>Material:</b> Capital budgeting material <b>Reference:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta:Salemba Four</i>	4%

16	UAS	1. Able to analyze model valuation 2. Able to calculate WACC 3. Able to analyze cash flow 4. Able to calculate cash flow for capital budgeting	<b>Criteria:</b> Holistic Rubric  <b>Form of Assessment :</b> Test	Written exam 3 X 50		<b>Material:</b> Comprehensive material <b>Bibliography:</b> <i>Brigham, Eugene F. and Joel F. Houston. 2020. Basics of Financial Management. Jakarta: Salemba Four</i>	30%
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**Evaluation Percentage Recap: Case Study**

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	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.