**Document** Code



## **Universitas Negeri Surabaya Faculty of Economics and Business** Islamic Economics Undergraduate Study Program

### SEMESTER LEARNING PLAN

Courses	CODE	Course Family		Cred	it We	ight	SEMESTER	Compilation Date
SHARIA FINANCIAL MANAGEMENT	6020203088	Compulsory Study Pro	ogram	T=3	P=0	ECTS=4.77	3	July 17, 2024
AUTHORIZATION			Course Cluster Coordinator				Study Program Coordinator	
	Clarashinta Canggih, S.E, CIFP		Clarashinta	Cang	gih, S	.E, CIFP	Dr. Ahmad <i>A</i> S.Pd.,	Ajib Ridlwan, M.SEI.
Learning Case Studies								

# model Program Learning Outcomes (PLO)

PLO study program that is charged to the course

Mastering theoretical concepts in the fields of Islamic Economics, Islamic Business and Islamic Finance in general and specifically to solve problems procedurally in accordance with the scope of work.

### **Program Objectives (PO)**

PO - 1	Responsible for work independently
PO - 2	Able to master the theory of Sharia Financial management
PO - 3	Able to apply Sharia Financial management knowledge in resolving Sharia financial problems
PO - 4	Able to analyze company financial data information to make decisions

#### **PLO-PO Matrix**

P.O	PLO-5
PO-1	1
PO-2	
PO-3	
PO-4	

### PO Matrix at the end of each learning stage (Sub-PO)

P.O								٧	Veek							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
PO-1								1								1
PO-2	1	1			1				1		1					
PO-3				1		1	1						1	/		
PO-4			1							1					1	

#### Short Course Description

This course teaches basic concepts and skills related to how companies account for and financially report their business activities and how to understand, interpret, and analyze reported financial information. Delivery of courses through case-based learning and problem-based learning along with lecture courses to discuss and solve problems and cases based on the company's financial condition. At the end of the course, students will gain sufficient financial literacy to read financial reports, interpret and analyze a company's financial position and performance, manage assets, liabilities and capital, and its relationship to financial markets based on sharia.

## References

#### Main:

- 1. Stephen A.Ross, Randolph W. Westerfield, Bradford D. Jordan. 2022. Fundamentals of Corporate Finance: Thirteenth Edition. New York: McGraw Hill LLC
- Brigham, Eugene F. and Joel F. Houston. 2021. Fundamentals of Financial Management (16th ed). Cengage Learning.
- Agustin, Hamdi. 2021. Manajemen Keuangan Syariah. Jakarta: Rajawali Press Brigham, Eugene F. and Joel F. Houston. 2018. Dasar-Dasar Manajemen Keuangan Edisi 14 Buku 1 dan 2. Jakarta: Salemba Empat
- Sudana, I Made. 2015. Manajemen Keuangan: Teori dan Praktik. Jakarta: Penerbit Erlangga
- 6. Ross, Stephen A., Randolph W Westerfield, dkk. 2015. Pengantar Keuangan Perusahaan. Jakarta: Salemba Empat

## Supporters:

1. Islami, M. M. M., & Canggih, C. (2023). Perbandingan Financial Distress Sebelum dan Selama Covid-19 pada Perusahaan Sektor Property dan Real Estate Terdaftar Indeks Saham Syariah Indonesia (ISSI). Jurnal Ilmiah Ekonomi Islam, 9(2), 2650-2656.

## Supporting lecturer

Clarashinta Canggih, S.E., CIFP. Dr. Maryam Bte Badrul Munir, S.Pd, M.Si. Fira Nurafini, S.EI., M.SEI.

nethods, signments,	Learning I Student Ass	ation	Evalua	Final abilities of each learning stage (Sub-PO)	Week-
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	methods, signments, red time] Online ( online )	(5) (6)  Lecture/Lecture Contextual Learning Case Study	Learning methods, Student Assignments, [Estimated time]  Criteria & Form Offline ( offline ) Online ( online )  (4) (5) (6)  Criteria: Participation Assessment Rubric Form of Assessment:  1 Lecture/Lecture Contextual Learning Case Study 3 X 50	Indicator  Criteria & Form  Offline ( offline )  Online ( online )  1. Able to describe career opportunities in finance and responsibilities of financial managers 2. Able to analyze the development of financial management 3. Know the types of financial markets/Know the types of financial markets 4. Know the types of financial institutions 5. Understand the concept of corporate cost of funds/Understand the concept of corporate cost of corpor	Final abilities of each learning stage (Sub-PO)  Indicator  Criteria & Form  Offline (offline)  Online (online)  Criteria: Participation Assessment Rubric Form of Assessment Case Study 3 × 50  Criteria: Participation Assessment Rubric Form of Assessment Case Study

				Jordan. 2022. Fundamentals of Corporate Finance: Thirteenth Edition. New York: McGraw Hill LLC	
Able to analyze the company's financial performance both time series and cross-section/Able to examine the company's financial performance both time series and cross-section	1.Able to understand the company's financial statements 2.Able to compile financial reports from the company's financial activities	Criteria:  1. Participation     Assessment     Rubric  2. Accuracy in     compiling the     components of     Financial     Statements and     Cash     Flow/Accuracy in     compiling the     components of     Financial     Statements and     Cash Flow  Form of Assessment: Participatory Activities	Case Based Learning Lecture : Doing Case Studies (LKM) 3 X 50	Material: Balance sheet, profit and loss statement, report on changes in equity and cash flow report on financial activities Current Ratio, Quick Ratio, and Cash Ratio Debt to Equity Ratio and Debt to Total Asset Ratio Return on Assets, Return on Equity, and Net Profit Margin Total Assets Turn Over and Fixed Asset Turn Over References: Ross, Stephen A., Randolph W Westerfield, et al. 2015. Introduction to Corporate Finance. Jakarta: Salemba Empat  Material: Balance sheet, profit and loss statement, report on changes in equity and cash flow report on financial activities Current Ratio, Quick Ratio, and Cash Ratio Debt to Total Asset Ratio Return on Assets, Return on Equity, and Net Profit Margin Total Assets Turn Over and Fixed Asset Turn Over Library: I Made Sudana. 2015. Financial Management: Theory and Practice. Jakarta: Erlangya Publishers  Material: Balance sheet, profit and loss statement, report on changes in equity and nover and Fixed Asset Turn Over Library: I Made Sudana. 2015. Financial Management: Theory and Practice. Jakarta: Erlangya Publishers	4%

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3	Able to analyze the company's financial performance both time series and cross-section/Able to examine the company's financial performance both time series and cross-section	1.Able to analyze liquidity ratios / Able to analyze liquidity ratios     2.Able to analyze solvency ratios	Criteria: Accuracy in analyzing financial ratios/Accuracy in analyzing financial ratios  Form of Assessment : Participatory Activities	Problem Based Learning: Lecture/Lecture, Doing 3 X 50 LKM	Material: Balance sheet, profit and loss statement, report on changes in equity and cash flow report on financial activities Current Ratio, Quick Ratio, and Cash Ratio Debt to Equity Ratio and Debt to Total Asset Ratio Return on Assets, Return on Equity, and Net Profit Margin Total Assets Turn Over and Fixed Asset Turn Over	5%

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5	Able to analyze the concept of the value of time from money	1.Able to analyze Future value/Able to analyze Future value 2.Able to analyze Present value/ Able to analyze Present value  value	Criteria: Accuracy in analyzing the time value of money from the given case  Form of Assessment : Participatory Activities	Problem Based Learning: Lecture/Lecture, Discussion/Discussion 3 X 50	Material: Future Value Present Value Present Value Annuity Present Value Annuity References: Ross, Stephen A., Randolph W Westerfield, et al. 2015. Introduction to Corporate Finance. Jakarta: Salemba Empat	5%
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6	Able to analyze the concept of the value of time from money	1.Able to analyze Future value annuity/Able to analyze Future value annuity 2.Able to analyze Present value annuity/Able to analyze Present value annuity	Criteria: Accuracy in analyzing the time value of money from the given problems  Form of Assessment: Portfolio Assessment	Lecture/Lecture Problem Based Learning 3 X 50	WAG (discussion), Google Classroom (material and discussion), Google Meet (Lecture) 3x50	Material: Future Value Present Value Present Value Present Value Annuity Present Value Annuity References: Ross, Stephen A., Randolph W Westerfield, et al. 2015. Introduction to Corporate Finance. Jakarta: Salemba Empat  Material: Future Value Present Value Future Value Future Value Annuity Present Value Annuity Reference: I Made Sudana. 2015. Financial Management: Theory and Practice. Jakarta: Erlangga Publishers  Material: Balance sheet, profit and loss statement, report on changes in equity and cash flow report on financial activities Current Ratio, Quick Ratio, and Cash Ratio Debt to Equity Ratio Assets Ratio Return on Assets, Return on Equity, and Net Profit Asset Ratio, Quick Ratio, Jordan Asset Ratio Return Over and Fixed Asset Turn Over References: Stephen A. Ross, Rosnolph W. Westerfield, Bradford D. Jordan. 2022. Fundamentals of Corporate Finance: Thirteenth Edition. New York: McGraw Hill LLC	7%

7 Able to analyze the concept of Economic Value of Time/Able to explore the idea of Economic Value of Time	1.Understanding the Concept of Economic Value of Time/Understanding concepts of Economic Value of Time 2.Examining the Economic Value of Time and Contract Theory in Islam/Examines Economic Value of Time and Theory of Contract in Islam 3.Analyze the Economic Value of Time/Analyze the Economic Value of Time/Analyze the Economic Value of Time	Criteria:  1. Participation Assessment Rubric 2. Accuracy in analyzing the Economic value of time from the given exercise Form of Assessment : Participatory Activities	Problem Based Learning Lectures 3 X 50	Concept of Economic Value of Time, Economic Value of Time and Contract Theory in Islam, Economic Value of Time Analysis Library: Agustin, Hamdi. 2021. Sharia Financial Management. Jakarta: Rajawali Press	
1. Able to examine the general picture of financial management and the financial environment 2. Able to analyze company financial performance in time series and cross section 3. Able to analyze the concept of the time value of money 4. Able to analyze the concept of Economic Value of Time	UTS/Mid Examination Rubric	Criteria: In accordance with the question items/Following the question weight  Form of Assessment: Test	UTS/Mid Examination 3 X 50	Material: Financial Environment, Company Financial Performance, Time Value of Money Bibliography: Brigham, Eugene F. and Joel F. Houston. 2018. Basics of Financial Management 14th Edition Books 1 and 2. Jakarta: Salemba Empat  Material: Financial Environment, Company Financial Performance, Time Value of Money Bibliography: Stephen A. Ross, Randolph W. Westerfield, Bradford D. Jordan. 2022. Fundamentals of Corporate Finance: Thirteenth Edition. New York: McGraw Hill LLC  Material: Financial Environment, Company Financial Performance, Time Value of Money Reference: Sudana, I Made. 2015. Financial Management: Theory and Practice. Jakarta: Erlangga Publishers  Material: Financial Environment, Company Financial Performance, Time Value of Money Reference: Sudana, I Made. 2015. Financial Environment, Company Financial Environment, Company Financial Environment Theory and Practice. Jakarta: Erlangga Publishers	15%

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9	Able to analyze Valuation Model	1.Able to classify the characteristics of bonds and sukuk 2.Able to analyze bond and sukuk valuations 3.Able to analyze common stock valuation	Form of Assessment : Portfolio Assessment	Lectures, Case Study, Working on LKM, 3x50	Material: 1. Bond and Sukuk Valuation 2. Preferred Stock Valuation 3. Common Stock Valuation References: Ross, Stephen A., Randolph W Westerfield, et al. 2015. Introduction to Corporate Finance. Jakarta: Salemba Empat  Material: 1. Bond and Sukuk Valuation 2. Preferred Stock Valuation 3. Common Stock Valuation	3%
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10	Able to analyze Valuation Model	1.Able to classify the characteristics of	Form of Assessment	Lectures Doing LKM		Material: 1. Bond and	6%
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11	Able to analyze company funding decisions	1.Accuracy of analyzing debt/financing costs     2.Accuracy of analyzing the cost of own capital     3.Accuracy of analyzing WACC	Criteria: Assignment Grading Rubric Form of Assessment: Participatory Activities	Lectures Doing LKM 3x50	Lectures Doing LKM	Material: Cost of debt/financing cost of own capital WACC References: Ross, Stephen A., Randolph W Westerfield, et al. 2015. Introduction to Corporate Finance. Jakarta: Salemba Empat  Material: Cost	6%
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13	Able to analyze Cash and	1.Accuracy of reviewing cash	Criteria: Participation	Problem Based	Material Cash	: 5%	,
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14	Able to analyze receivables management	1.Accuracy of describing credit management 2.Accuracy Determining receivable collection policies 3.Accuracy Concludes and explains receivables management 4.Accuracy of identifying terms of credit sales 5.Accuracy of Analyzing credit policies	Criteria: Student Worksheet Grading Rubric  Form of Assessment : Portfolio Assessment	Case Based Learning Lecture (Working on LKM) 3X50	Material: Credit and receivables Conditions for selling on credit Credit policy analysis Receivables Collection Policy References: Sudana, I Made. 2015. Financial Management: Theory and Practice. Jakarta: Erlangga Publishers	7%
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16	1.Able to analyze Valuation Model 2.Able to analyze	UAS	Criteria: UAS Assessment Rubric	Written Exam/Exam Paper 3X50	Written Exam/Exam Paper 3x50	15%
	company funding decisions 3.Able to analyze capital budgeting 4.Able to analyze Cash and Securities Management 5.Able to analyze receivables management		Form of Assessment: Test			

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	20%
3.	Test	30%
		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.
- 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
- 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.

  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.