					Document Code
	Universitas Negeri Surabaya **Faculty of Economics and Business** **Bachelor of Accounting Study Program**				

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Financial Report Analysis	6220103134	Study Program Elective Courses	T=3	P=0	ECTS=4.77	5	May 8, 2023

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
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Learning model	**Case Studies**

Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**	
	PLO-1	Able to demonstrate religious, national and cultural values, as well as academic ethics in carrying out their duties
	PLO-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned
	PLO-5	Able to apply and analyze basic principles of various economic theories; Accounting Science, Business; and Business Law
	PLO-8	Able to prepare, present, analyze and interpret financial and non-financial reports by considering sustainability for the purpose of decision making at a strategic level in accordance with the professional code of ethics with the support of information technology
	Program Objectives (PO)	
	PO - 1	Able to demonstrate academic ethics in carrying out their duties
	PO - 2	Develop logical, critical and systematic thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned
	PO - 3	Able to apply and analyze basic principles of various accounting and business theories
	PO - 4	Able to prepare, present, analyze and interpret financial reports for decision making purposes at a strategic level in accordance with the Professional Code of Ethics with the support of information technology
	PLO-PO Matrix	

P.O	PLO-1	PLO-3	PLO-5	PLO-8
PO-1	✔			
PO-2		✔		
PO-3			✔	
PO-4				✔

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

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							✔		✔	✔	✔		✔	✔	✔	

Short Course Description	This course provides knowledge about company financial performance through business feasibility analysis, financial distress, and financial report analysis on financial report components. This analysis uses financial ratio measurements such as liquidity ratios, solvency ratios, profitability ratios, and other ratios in company performance analysis, credit analysis and equity analysis for stakeholders in making business decisions.

References	**Main :**

1. Subramanyam, John Wild. 2010. Analisis Laporan Keuangan (Buku 1). Jakarta: Salemba Empat.
2. Subramanyam, John Wild. 2010. Analisis Laporan Keuangan (Buku 2). Jakarta: Salemba Empat.
3. Gerald I. White, Ashwinpaul C. Sondhi, & Dov Fried. 2003. The Analysis and Use of Financial Statements. John Wiley
4. Nasir Asman. 2020. Studi Kelayakan Bisnis: Pedoman Memulai Bisnis Era Revolusi Industri 4.0. Jawa Barat: Adab
5. Prihadi, Toto. 2013. Analisis Laporan Keuangan Lanjutan: Proyeksi dan Valuasi. Jakarta: Penerbit PPM
6. Teguh Pudjo Mujono. 1992. Analisa Laporan Keuangan untuk Perbankan. Jakarta: Djambatan

Supporters:

1. Buffet, Mary & David Clark. 2008. Warren Buffet and the Intrepetation of Financial Statement. UK: CBS Co.
2. Dr Kasmir & Jakfar. 2013. Studi Kelayakan Bisnis. Jakarta: Prenada Media
3. Hanafi, Mamduh M. & Abdul Halim. 2016. Analisis Laporan Keuangan (Edisi Kelima). Yogyakarta: UPP STIM YKPN
4. Pelupessy, Fatmah Wetty. 2022. Penilaian Kesehatan Bank. Azka Pustaka

Supporting lecturer	Dr. Ika Permatasari, S.E.,Ak., M.Ak.,CA. Ambar Kusumaningsih, S.E., Ak., CA., M.A. Rendra Arief Hidayat, S.Pd., M.Sc. Bayu Rama Laksono, M.Ak. Insyirah Putikadea , S.E., M.A.

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	Able to explain the concept of business analysis	1. Accurate understanding of business activities 2. Accuracy in explaining business analysis concepts 3. Accurate understanding of business analysis and its relationship with the economy in Indonesia 4. Accuracy of identifying the type of business analysis	**Criteria:** Descriptive rubric; Accuracy of identification and explanation **Form of Assessment** : Participatory Activities	Studying; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Assignment: Create a business analysis concept resume Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 1 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 1). Jakarta: Salemba Empat.*	5%
2	Able to understand and prepare business feasibility studies for businesses	1. Accurate understanding of business feasibility concepts and objectives 2. Accuracy explains business feasibility analysis tools 3. Accuracy of identifying aspects of business feasibility studies 4. Accuracy explains the criteria for assessing business feasibility	**Criteria:** Descriptive rubric; Accuracy of identification and explanation **Form of Assessment** : Participatory Activities	Studying ; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Assignment: Case study to prepare a business feasibility study for a business Time Estimate TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 1 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 1). Jakarta: Salemba Empat.*	5%

| 3 | Able to understand and prepare business feasibility studies for businesses | 1. Accuracy in explaining the characteristics of each aspect of the business feasibility study 2. Accuracy of analyzing aspects of business feasibility in a business 3. Accuracy in compiling business feasibility study reports | **Criteria:** Descriptive rubric; Accuracy of identifying, explaining and implementing **Form of Assessment :** Participatory Activities | Studying ; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Assignment: Case study to prepare a business feasibility study for a business Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 x 50 | Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50 | **Material:** chapter 2 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 1). Jakarta: Salemba Empat.* | 5% |
| 4 | Able to understand the company's financial performance assessment and analysis | 1. Accuracy in understanding financial report analysis 2. Accuracy in explaining the relationship between business analysis and financial report analysis 3. Accuracy in understanding the functions and types of financial reports 4. Accurate understanding of the benefits of financial report analysis 5. Accuracy in explaining the financial report analysis process 6. Accuracy in explaining procedures, techniques and methods of financial report analysis | **Criteria:** Descriptive rubric; Accuracy of identification and explanation **Form of Assessment :** Participatory Activities | Studying; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Assignment: Create a resume of financial report analysis concepts Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Understanding Material PT (3 x 60'): Individual Assignment 3 X 50 | Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50 | **Material:** chapter 3 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 1). Jakarta: Salemba Empat.* | 5% |

5	Able to apply financial report analysis as a measurement of company performance	1. Accuracy in explaining financial ratios as the basis for financial report analysis 2. Accuracy of identifying the type of company financial ratios (liquidity, solvency, profitability and activity ratios)	**Criteria:** Descriptive rubric; Accuracy of identification and explanation **Form of Assessment** : Participatory Activities	Studying; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people; Task: Apply the calculation of the company's financial ratios according to the study material. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 4 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 1). Jakarta: Salemba Empat.*	5%
6	Able to apply financial report analysis as a measurement of company performance	1. Accuracy of identifying the type of company financial ratios (liquidity, solvency, profitability and activity ratios) 2. Accuracy of applying and analyzing financial ratios in measuring company performance	**Criteria:** Descriptive rubric; Accuracy of identifying, explaining and implementing **Form of Assessment** : Practice / Performance	Studying; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people; Task: Apply the calculation of the company's financial ratios according to the study material. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 5 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 1). Jakarta: Salemba Empat.*	5%
7	Able to apply financial report analysis as a measurement of banking performance	1. The accuracy of explaining financial ratios in measuring bank performance 2. Accuracy of identifying bank health factors (RGEC) in accordance with Bank Indonesia regulations 3. Accuracy in implementing measurements and analysis of bank performance and health	**Criteria:** Descriptive rubric; Accuracy of identifying, explaining and implementing **Form of Assessment** : Portfolio Assessment	Studying; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people; Tasks: Case studies analyzing bank performance and health according to study materials; Pre-Test. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 5 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 1). Jakarta: Salemba Empat.*	7%

8	MIDTERM EXAM		**Form of Assessment** : Test	3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50		10%
9	Able to understand prospective analysis	1. Accurate understanding of the concept of prospective analysis 2. Accuracy of understanding sensitivity analysis 3. Accuracy in explaining financial report projections and forecasting 4. Accuracy of explaining pro forma analysis	**Criteria:** Descriptive rubric; Accuracy of identification and explanation **Form of Assessment** : Participatory Activities	Studying ; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people; Assignment: Case study to prepare financial report projections and pro forma analysis. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 6 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 2). Jakarta: Salemba Empat.*	5%
10	Able to understand equity analysis	1. Accuracy in explaining the concept of equity analysis 2. Accuracy explains Dupont analysis and its relationship to valuation 3. Accuracy of analyzing a company's financial performance as a basis for making investment decisions	**Criteria:** Descriptive rubric; Accuracy of identification and explanation **Form of Assessment** : Participatory Activities	Studying ; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Assignment: Case study of compiling and analyzing financial reports as a basis for making investment decisions. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 7 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 2). Jakarta: Salemba Empat.*	5%

11	Able to understand credit analysis	1. Accuracy in explaining the concept of credit analysis 2. Accuracy of identifying factors that influence credit decisions (company financial ratios, capital structure, debt rating)	**Form of Assessment** : Participatory Activities	Studying; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Duties: Prepare and analyze financial reports as a basis for creditor decision making. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 9 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 2). Jakarta: Salemba Empat.*	5%
12	Project and analyze pro forma financial statements and explain the relevance of projections for securities valuation	The accuracy of carrying out credit analysis using the 5C measurements (Character, Capacity, Capital, Conditions, and Collateral) as the basis for creditor decision making	**Form of Assessment** : Participatory Activities	Studying; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Assignment: Case study of compiling and analyzing financial reports as a basis for creditor decision making. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 10 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 2). Jakarta: Salemba Empat.*	5%

13	Able to understand Financial Distress predictions	1. Accuracy in explaining the concept of financial distress 2. Accuracy in explaining the factors that cause a company to experience financial distress 3. Accuracy of identifying financial distress prediction methods Accuracy of applying calculations and analyzing financial distress predictions using the Altman Z-Score, Ohlson, and Fulmer methods	**Criteria:** Descriptive rubric; Accuracy of identifying, explaining and implementing **Form of Assessment** : Participatory Activities	Studying ; Presentations from lecturers and reference shows in the form of multimedia videos; Roleplay in groups of max 4 people; Assignment: Case study to make predictions of company financial distress. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 11 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 2). Jakarta: Salemba Empat.*	5%
14	Able to apply Financial Analysis Ms Excel and Googlefinance	1. Accuracy of applying financial ratio calculations in Ms Excel 2. Accuracy of analyzing company financial performance using the MS Excel dashboard	**Criteria:** Descriptive rubric; Accuracy of identifying, explaining and implementing **Form of Assessment** : Practice / Performance	Studying ; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Task: Prepare financial performance analysis using Ms Excel. Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50	Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50	**Material:** chapter 12 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 2). Jakarta: Salemba Empat.*	5%

| 15 | Able to apply Financial Analysis Ms Excel and Googlefinance | Accuracy in compiling stock valuation dashboards and company performance using GoogleFinance | **Criteria:** Descriptive rubric; Accuracy of identifying, explaining and implementing

 Form of Assessment : Portfolio Assessment | Studying ; Presentations from lecturers and reference shows in the form of multimedia videos; Discussion in groups of max 4 people (Small Group Discussion); Tasks: Prepare financial performance analysis using Ms Excel; Pre-Test.

 Estimated Time TM (3 x 50'): Explanation of material and discussion BM (3 x 60'): Comprehension of Material PT (3 x 60'): Individual Assignment 3 X 50 | Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50 | **Material:** chapter 13 **Bibliography:** *Subramanyam, John Wild. 2010. Financial Statement Analysis (Book 2). Jakarta: Salemba Empat.* | 8% |
| 16 | FINAL EXAMS | | **Form of Assessment :** Test | 3 X 50 | Lectures are carried out through the Vinesa LMS: SIDIA 3 x 50 | | 15% |

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	15%
3.	Practice / Performance	10%
4.	Test	25%
		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.