

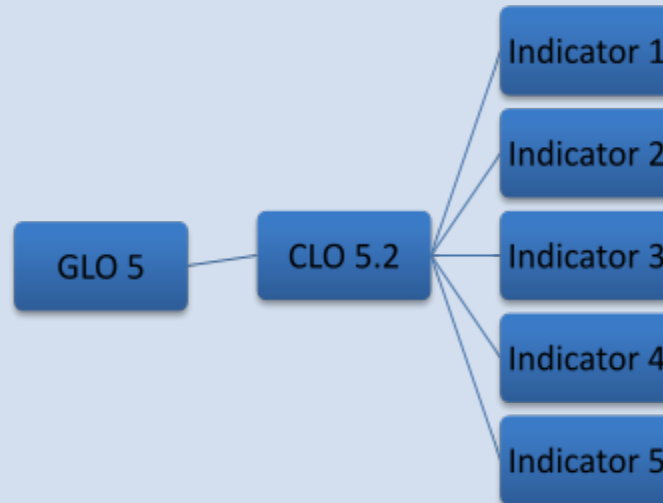
**1. Course Identity**

<b>Course Name/Block</b>	Financial Management 2		
<b>Faculty</b>	Economics	<b>Study Program</b>	Accounting
<b>Code</b>	31203821	<b>Credit Points</b>	3
<b>Group</b>	Compulsory Subjects	<b>Intake</b>	Compulsory
<b>Semester</b>	6	<b>Availability</b>	Even Semesters
<b>Methods</b>	In Class/Tutorial	<b>Media</b>	Blended
<b>Subject Group/Block</b>	Financial Accounting	<b>Prerequisite</b>	Intermediate Accounting 2
<b>Instructor/Instructor Coordinator</b>			

**2. COURSE LEARNING OUTCOMES (CLO)**

<b>GLO Code</b>	<b>GLO Formulation</b>	<b>CLO Code</b>	<b>CLO Formulation</b>	<b>Indicators</b>	<b>Assessment/Evaluation</b>	<b>Weight</b>
<b>5.1</b>	Students have knowledge, skills, competencies, and professional attitudes in the field of financial management	5.1.2	Students are able to master the concepts of working capital that are relevant for financial and investment decision making	Accuracy in applying the concept of working capital in the management of accounts receivable and inventory	Individual Assignment Mid-Test Participation	20%
			Students are able to master the concept of modal budgeting for investment decision making	Accuracy in estimating cash flow and capital budgeting	Individual Assignment Mid-Test Participation	20%
			Students are able to master the concept of capital structure, capital costs, and leverage	Accuracy in explaining the concept of capital structure, capital costs, and leverage	Individual Assignment Mid-Test Participation	20%
			Students are able to master the concept of dividend policy	Accuracy in explaining theories regarding dividend policy	Individual Assignment Final-Test Participation	20%
			Students are able to master the concept of capital markets	Accuracy in explaining the capital market mechanism and the assets traded in	Individual Assignment Final-Test Participation	20%

### 3. Map of Learning Achievement Analysis



### 4. Learning Experience and References

<b>Learning Experience</b>	Students gain learning experiences through assignments as follows: <ol style="list-style-type: none"> <li>Work on individual assignments regarding advanced financial accounting materials</li> <li>Do both individual and group assignments in deepening the material in the tutorial class</li> </ol>
<b>References</b>	Peirson, G., R. Brown, S. Easton, P. Howard, S. Pinder (2015), <i>Business Finance, 12<sup>nd</sup> Edition</i> , McGraw Hill Irwin (P).

### 5. Details of Learning Activities

Meetings	CLO/ Sub-CLO	Main/ Sub- Topics	Learning Method/Model	Implement ation	References
1	Understand lecture process	<ul style="list-style-type: none"> <li>Learning objectives and targets to be achieved</li> <li>Explanation of reading material and provisions of lectures</li> </ul>	<p><b>Face to Face (FF):</b></p> <ul style="list-style-type: none"> <li>The instructor explains about lecture materials, learning objectives and targets to be achieved, reading material and lecture provisions</li> <li>Forming groups to do scheduled group assignments</li> <li>The instructor explains and discusses the material:</li> </ul> <p><b>Structured Assignments (SA):</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>Independent Activities (IA):</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>Online Learning (OL):</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	Semester Learning Plan (SLP), Syllabus



<p>2</p>	<p>CLO 1.2.D-1 Students are able to apply financial accounting standards for recording and presenting financial statements on the formation of partnerships and changes in ownership of associations, fellowship liquidation procedures</p>	<ul style="list-style-type: none"> <li>Account Receivable Management</li> </ul>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>F, SAK</p>
<p>3</p>	<p>CLO 1.2.D-1 Students are able to apply financial accounting standards for recording and presenting financial statements on the formation of partnerships and changes in ownership of associations, fellowship liquidation procedures</p>	<ul style="list-style-type: none"> <li>Inventory Management</li> </ul>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>F, SAK</p>



<p>4</p>	<p>CLO 1.2.D-1 Students are able to apply financial accounting standards for recording and presenting financial statements on the formation of partnerships and changes in ownership of associations, fellowship liquidation procedures</p>	<p>Capital Budgeting &amp; Estimating Cash Flows Part 1</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>• Instructor explains about scheduled lecture materials</li> <li>• Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>F, SAK</p>
<p>5</p>	<p>CLO 1.2.D-1 Students are able to apply financial accounting standards for recording and presenting financial statements on the formation of partnerships and changes in ownership of associations, fellowship liquidation procedures</p>	<p>Capital Budgeting &amp; Estimating Cash Flows Part 2</p>	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>• Instructor explains about scheduled lecture materials</li> <li>• Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>F, SAK</p>



6	CLO 1.2.D-2 Students are able to apply financial accounting standards for recording and presenting financial reports on installment sales	Required Rate of Return & The Cost of Capital Part 1	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK
7	CLO 1.2.D-2 Students are able to apply financial accounting standards for recording and presenting financial reports on installment sales	Required Rate of Return & The Cost of Capital Part 2	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK
8	CLO 1.2.D-4 Students are able to apply financial accounting standards for recording and presenting financial statements for consignment transactions	Operating and Financial Leverage Part 1	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK
9	CLO 1.2.D-4 Students are able to	Operating and Financial Leverage Part 2	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> </ul>	Duration 3 x 50 minutes	A, SAK



	apply financial accounting standards for recording and presenting financial statements for consignment transactions		<ul style="list-style-type: none"> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
10	CLO 1.2.D-5 Students are able to apply financial accounting standards for recording and presenting financial reports on transactions between headquarter and branches	Capital Structure Determination Part 1	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	Mid Semester Test
11	CLO 1.2.D-5 Students are able to apply financial accounting standards for recording and presenting financial reports on transactions between headquarter and branches	Capital Structure Determination Part 2	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	A, SAK



12	CLO 1.2.D-3 Students are able to apply financial accounting standards to record and present financial statements for changes in foreign exchange rates	Dividend Policy	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	A, SAK
13	CLO 1.2.D-3 Students are able to apply financial accounting standards to record and present financial statements for changes in foreign exchange rates	The Capital Market Part 1	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	A, F, SAK
14	CLO 1.2.D-3 Students are able to apply financial accounting standards to record and present financial statements for changes in foreign exchange rates	The Capital Market Part 2	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	A, F, SAK

**6. Assessment System and Evaluation**
**Assessment System**

The components of final mark are as follows:

<b>Midterm Test</b>	<b>30%</b>
<b>Final Test</b>	<b>30%</b>
<b>Assignment</b>	<b>30%</b>
<b>Individual Participation</b>	<b>10%</b>

The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:

Total	Mark	Total	Mark
>80,00	A	62,50-64,99	C+
77,50-79,99	A-	60,00-62,49	C
75,00-77,49	A/B	55,00-59,99	C-
72,50-74,99	B+	50,00-54,99	C/D
70,00-72,49	B	45,00-49,99	D+
67,50-69,99	B-	40,00-44,99	D
65,00-67,49	B/C	<40	E

Date:

Validated by the Head of Study Program

Date :

Checked by Subject Group Coordinator

Date:

 Prepared by Instructor/Instructor  
Coordinator



Dr. Mahmudi, S.E., M.Si., Ak, CMA