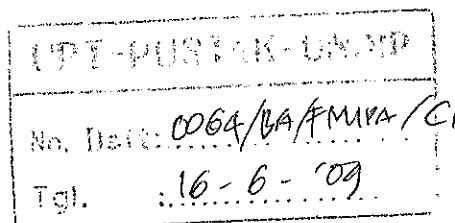




**TEACHING-LEARNING CONTRACT
LEARNING PROGRAM OUTLINE
LEARNING UNIT PROGRAM**

**FINANCIAL ANALYSIS
PAS 144**



**STATISTICS STUDY PROGRAM OF MATHEMATICS DEPARTMENT
MATHEMATICS AND SCIENCE FACULTY
DIPONEGORO UNIVERSITY
SEMARANG
2007**

TEACHING-LEARNING CONTRACT

Course : **Financial Analysis**
Code : **PAS 144**
Credit : **3**
Semester : **VI**

1. Course Advantage

This course covered generally follow those in an introductory financial management course for undergraduated students. With an emphasis on computer building skills, this course is also appropriate for case-oriented courses in which the spreadsheet is used extensively. This course needs some basics concepts of accounting and statistics.

2. Course Description

This course explains about introductional financial management and understand spreadsheet at the same time. The topics covered the firm's three basics financial statements, how to construct each of these statements, explains the financial statement analysis tools, use some function for financial forecasting, calculate break-even points and leverage analysis. This course studies the basics of firm's financial problems.

3. General Instructional Aim

After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

4. Lecture Strategic

This lecturing uses four teaching methods, these are lecturing, discuss, presentation, and practice at computer laboratory. Lecturing is given to explain the basic theories and followed by discussing some examples that illustrates its applications. To enrich knowledge, group task will be presented in the class, and students will be discussion intensively. And for giving computer skills on financial analysis, students practice some financial problems with EXCEL software.

5. Reference

1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.
3. Suad Husnan, 2001, *Dasar-dasar Teori Portofolio dan Analisis Sekuritas*, 3rd edition, UPP AMP YKPN, Yogyakarta.

6. Scoring Criteria

Criteria of scoring in this course is

A	4.0
AB	3.5
B	3.0
BC	2.5
C	2.0
CD	1.5
D	1.0
E	0.0

Scoring in this course title consist of three component, that is task, quiz, and examination. Examination will be held twice, that is mid-term and final exam. Midterm exam is arranged after seventh lecturing, while final exam item is arranged after fourteenth lecturing. Tasks consist of individual task and group task. Quiz is unscheduled programs. Task will be given for two ways, these are individual task and group task.

Final score decision is based on this scoring indicator such as:

No	Component	Percentage
1.	Quiz	10 %
2.	Group Task and Individual Task	20 %
3.	Midterm	30 %
4.	Final Exam	40 %
	TOTAL	100%

9. Lecture Schedule

Week	Material	Reference
1	Introduction to Financial Analysis and Introduction to Microsoft Excell	Mayes, Chapter 1

2	Basics Financial Statements : Income Statements, Balance Sheet, dan Statement of Cash Flows	Mayes, Chapter 1, 41 Jakarta Stock Exchange
3	Cash Budget : Building a Cash Budget and Using the Cash Budget	Mayes, Chapter 3, 67 Jakarta Stock Exchange
4	Financial Statements Analysis Tools : Financial Ratios	Mayes, Chapter 4, 101 Jakarta Stock Exchange
5	Using Financial Ratios	Mayes, Chapter 4, 101 Jakarta Stock Exchange
6	Financial Forecasting : Forecasting the Basic Financial Statements Task I (Individual Task)	Mayes, Chapter 5, 139 Jakarta Stock Exchange
7	Using EXCEL for building the basic financial statement, calculating the cash budget and financial ratios, and financial forecasting	Mayes, Chapter 1, 2, 3, 4 Jakarta Stock Exchange
8	Midterm	
9	Break-Even and Leverage Analysis Task II (Group Task)	Mayes, Chapter 6, 163 Jakarta Stock Exchange
10	The Time Value of Money: Future Value, Present Value and Annuities	Mayes, Chapter 7, 183 Jakarta Stock Exchange
11	Valuation and Rates of Return	Mayes, Chapter 8, 213 Jakarta Stock Exchange
12	Stock Market and Stock Exchange Task III (Individual Task)	Suad Husnan, Bab 1 dan 2, 1
13	Portfolio Theory Group Presentation	Suad Husnan, Bab 3 dan 4, 45
14	Security Analysis Group Presentation	Suad Husnan, Bab 12 dan 13, 261
15	Group Presentation	
16	Final Exam	

LEARNING PROGRAM OUTLINE

Course Title : Financial Analysis
 Code / Credit : PAS 144 / 3
 Course Description : This course explains about introductory financial management and understand spreadsheet at the same time. The topics covered the firm's three basics financial statements, how to construct each of these statements, explains the financial statement analysis tools, use some function for financial forecasting, calculate break-even points and leverage analysis. This course studies the basics of firm's financial problems.

General Instructional Aim : After studying this course, the student are expected to be able to:
 explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

No.	Specific Instructional Aim	Subject	Sub Subject	Duration	References
1	After studying this course, the students are expected to explain the financial analysis problems and be able to use Microsoft EXCEL for Financial Analysis.	Introduction to Financial Analysis	<ul style="list-style-type: none"> ▪ Problems in Financial Analysis ▪ The Purpose of Financial Analysis ▪ The use of Microsoft EXCEL for Financial Analysis 	150 minutes	[1] 1 - 40
2	After studying this course, the students are expected to explain the purpose, definiton, and how to make the basics financial statements.	Basics Financial Statements	<ul style="list-style-type: none"> ▪ Income Statement ▪ Balance Sheet ▪ Statement of Cash Flows 	150 minutes	[1] 41 – 66 [2] JSE data
3	After studying this course, the students are expected to explain the purpose of cash	Cash Budget	<ul style="list-style-type: none"> ▪ Definition of Cash Budget ▪ Collection and 	150 minutes	[1] 67 – 100 [2] JSE data

	budget, and be able to calculate an expected total cash collection and disbursements, also calculate an expected ending cash balance.		Disbursement ▪ Calculating the Ending Cash Balance		
4	After studying this course, the students are expected to explain the financial ratios and the use of each ratios, and be able to calculate five major financial ratios of a firm.	Financial Statement Analysis Tools	<ul style="list-style-type: none"> ▪ Liquidity Ratio ▪ Efficiency Ratio ▪ Leverage Ratio ▪ Coverage Ratio ▪ Profitability Ratio ▪ Using Financial Ratios 	300 minutes	[1] 101 - 138 [2] JSE data
5	After studying this course, the students are expected to forecast financial statement with some methods.	Financial Forecasting	<ul style="list-style-type: none"> ▪ The Percent of Sales Methods ▪ Other Forecasting Methods 	150 minutes	[1] 139 – 162 [2] JSE data
6	After studying this course, the students are expected to be able to use EXCEL to solve all financial problems.	Penggunaan Microsoft Excell sebagai alat bantu analisis keuangan	<ul style="list-style-type: none"> ▪ Building the Basics Financial Statements ▪ Calculating the Cash Budget ▪ Calculating The Financial Ratios ▪ Financial Forecasting 	150 minutes	[1] 1 – 161 [2] JSE data
7	After studying this course, the students are expected to explain the difference between fixed and variable costs, be able to calculate the break-event point, and be able to explain some financial risks.	Break-Even and Leverage Analysis	<ul style="list-style-type: none"> ▪ Break Even Points ▪ Leverage Analysis 	150 minutes	[1] 163 – 182 [2] JSE data
8	After studying this course, the students are expected to explain the concept of time value of money and calculate	Time Value of Money	<ul style="list-style-type: none"> ▪ Future Value ▪ Present Value ▪ Annuities 	150 minutes	[1] 183 – 212 [2] JSE data

	future value and present value.				
9	After studying this course, the students are expected to explain fundamental of valuation and the use for making financial decision, be able to explain the calculation of expected rates of return with CAPM.	Valuation and Rates of Return	<ul style="list-style-type: none"> ▪ Fundamental of Valuations ▪ Determining the Required Rates of Return with CAPM 	150 minutes	[1] 213 – 254 [2] JSE data
10	After studying this course, the students are expected to explain the economic and financial functions of stock market and explain about stock exchange and types of securities.	Stock Market and Stock Exchange	<ul style="list-style-type: none"> ▪ Economic and Financial Functions of Stock Market ▪ Stock Exchange ▪ Security 	150 minutes	[3] 1 – 41
11	After studying this course, the students are expected to explain about investment and building portfolio.	Portfolio Theory	<ul style="list-style-type: none"> ▪ Investments ▪ Building the Portfolio ▪ Portofolio Analysis 	150 minutes	[3] 45 – 117
12	After studying this course, the students are expected to explain about stock, stock pricing, obligation, option, and option pricing.	Security Analysis	<ul style="list-style-type: none"> ▪ Stock ▪ Obligation ▪ Option 	150 minutes	[3] 261 – 418

References

1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.
3. Suad Husnan, 2001, *Dasar-dasar Teori Portofolio dan Analisis Sekuritas*, 3rd edition, UPP AMP YKPN, Yogyakarta.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS
 CODE / CREDIT : PAS 144 / 3 SKS
 DURATION : 150 MINUTES
 WEEK : 1

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.
2. SPECIFIC : After studying this course, the students are expected to explain the financial analysis problems and be able to use Microsoft EXCEL for Financial Analysis.

B. SUBJECT : Introduction to Financial Analysis.

C. SUB SUBJECT : Problems in Financial Analysis, The Purpose of Financial Analysis, The use of Microsoft EXCEL for Financial Analysis.

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 1st meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparency, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining definition and concept of financial analysis ▪ Explaining about problems in financial analysis, the purpose of financial analysis, and how to use EXCEL to build and calculate financial tools ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparency, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving some problems as a 	Discuss, asking,	white board and papers

	homework ▪ Giving description about matter on the next meeting	observing, taking notes	
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E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS
 CODE / CREDIT : PAS 144 / 3 SKS
 DURATION : 150 MINUTES
 WEEK : 2

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.
2. SPECIFIC : After studying this course, the students are expected to explain the purpose, definiton, and how to make the basics financial statements.

B. SUBJECT : Basics Financial Statements

C. SUB SUBJECT : Income Statement, Balance Sheet, and Statement of Cash Flows

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 2nd meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparancy, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining definition and concept of financial statements ▪ Explaining Three Basics Financial Statements and how to build them ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparancy, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving some problems as a homework ▪ Giving description about matter on the next meeting 	Discuss, asking, observing, taking notes	white board and papers

- E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.
- F. REFERENCE : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS

CODE / CREDIT : PAS 144 / 3 SKS

DURATION : 150 MINUTES

WEEK : 3

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

2. SPECIFIC : After studying this course, the students are expected to explain the purpose of cash budget, and be able to calculate an expected total cash collection and disbursements, also calculate an expected ending cash balance.

B. SUBJECT : Cash Budget

C. SUB SUBJECT : Definition of Cash Budget, Collection and Disbursement, Calculating the Ending Cash Balance

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 3rd meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparency, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining definition and concept of cash budget ▪ Explaining the calculation of cash budget, collection, disbursements, and ending of cash balance ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparency, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving some problems as a 	Discuss, asking,	white board and papers

	homework ▪ Giving description about matter on the next meeting	observing, taking notes	
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E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS

CODE / CREDIT : PAS 144 / 3 SKS

DURATION : 150 MINUTES

WEEK : 4

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

2. SPECIFIC : After studying this course, the students are expected to explain the financial ratios and the use of each ratiios, and be able to calculate five major financial ratios of a firm..

B. SUBJECT : Financial Ratios

C. SUB SUBJECT : Liquidity Ratio, Efficiency Ratio, Leverage Ratio, Coverage Ratio, Profitability Ratio

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 4th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparancy, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining definition and concept of financial ratios ▪ Explaining the calculation of Liquidity Ratio, Efficiency Ratio, Leverage Ratio, Coverage Ratio, Profitability Ratio ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparancy, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving some problems as a 	Discuss, asking,	white board and papers

	homework ▪ Giving description about matter on the next meeting	observing, taking notes	
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E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS
 CODE / CREDIT : PAS 144 / 3 SKS
 DURATION : 150 MINUTES
 WEEK : 5

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm’s financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.
2. SPECIFIC : After studying this course, the students are expected to explain the financial ratios and the use of each ratiios, and be able to calculate five major financial ratios of a firm..

B. SUBJECT : Financial Ratios

C. SUB SUBJECT : Using Financial Ratios

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 5th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparancy, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the use of Financial Ratio ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparancy, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving some problems as a homework ▪ Giving description about matter on the next meeting 	Discuss, asking, observing, taking notes	white board and papers

E. EVALUATION : From the discussion, teacher can evaluate student’s ability of understanding the theory.

F. REFERENCE

- : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS

CODE / CREDIT : PAS 144 / 3 SKS

DURATION : 150 MINUTES

WEEK : 6

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

2. SPECIFIC : After studying this course, the students are expected to forecast financial statement with some methods.

B. SUBJECT : Financial Forecasting

C. SUB SUBJECT : The Percent of Sales Methods and Other Forecasting Methods

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 6th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparency, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the concept of Financial Forecasting ▪ Explaining some methods of Financial Forecasting ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparency, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving Task I (Individual Task) ▪ Giving description about matter on the next meeting 	Discuss, asking, observing, taking notes	white board and papers

- E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.
- F. REFERENCE : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS

CODE / CREDIT : PAS 144 / 3 SKS

DURATION : 150 MINUTES

WEEK : 7

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

2. SPECIFIC : After studying this course, the students are expected to be able to use EXCEL to solve all financial problems.

B. SUBJECT : Practice of Financial Analysis Problems at Computer Laboratory

C. SUB SUBJECT : Building Basics Financial Statements, Calculating Cash Budget, Calculating Financial Ratios, Financial Forecasting

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 7th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparency, white board, reference books, and papers
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the usage of EXCEL functions for Financial Analysis ▪ Giving some financial problems and solving the problems with EXCEL ▪ Giving some financial statement problems as a study case and students try to solve the problems with computer 	Observing, asking, taking notes Observing, asking, taking notes Working with computer	white board, reference books, papers, and computer white board, reference books, papers, and computer computer
CLOSING	<ul style="list-style-type: none"> ▪ Discussion 	Discuss and	white board and

	<ul style="list-style-type: none"> ▪ Giving some problems as a homework ▪ Giving description about matter on the next meeting 	taking notes	papers
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E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
 2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS

CODE / CREDIT : PAS 144 / 3 SKS

DURATION : 150 MINUTES

WEEK : 9

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

2. SPECIFIC : After studying this course, the students are expected to explain the difference between fixed and variable costs, be able to calculate the break-event point, and be able to exolain some financial risks.

B. SUBJECT : Break-Even and Leverage Analysis

C. SUB SUBJECT : Break-Even Point and Leverage Analysis

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 9th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparancy, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the concept of Break Even and Leverage Analysis ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparancy, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving Task II (GroupTask) ▪ Giving description about matter on the next meeting 	Discuss, asking, observing, taking notes	white board and papers

E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE

- : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS
 CODE / CREDIT : PAS 144 / 3 SKS
 DURATION : 150 MINUTES
 WEEK : 10

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.
2. SPECIFIC : After studying this course, the students are expected to explain the concept of time value of money and calculate future value and present value.

B. SUBJECT : Time Value of Money

C. SUB SUBJECT : Future Value, Present Value, Annuities

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 10th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparancy, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the concept of time value of money ▪ Explaining the future value, present value, and annuities ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparancy, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving some problems as a homework ▪ Giving description about matter on the next meeting 	Discuss, asking, observing, taking notes	white board and papers

- E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.
- F. REFERENCE : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS
 CODE / CREDIT : PAS 144 / 3 SKS
 DURATION : 150 MINUTES
 WEEK : 11

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm’s financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.
2. SPECIFIC : After studying this course, the students are expected to explain fundamental of valuation and the use for making financial decision, be able to explain the calculation of expected rates of return with CAPM.

B. SUBJECT : Valuation and Rates of Return

C. SUB SUBJECT : Fundamental of Valuations and Determining the Required Rates of Return with CAPM

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 11th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparancy, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the concept of valuation of return ▪ Explaining the fundamental of valuations and determining the required rates of return with CAPM ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparancy, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving some problems as a 	Discuss, asking,	white board and papers

	homework ▪ Giving description about matter on the next meeting	observing, taking notes	
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E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : 1. Jakarta Stock Exchange, 2005, *Indonesian Capital Market Directory*, Jakarta Stock Exchange, Jakarta
2. Mayes, T.R., dan Shank, T.M., 2004, *Financial Analysis with Microsoft Excel 2002*, 3rd edition, Thomson South Western, USA.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS

CODE / CREDIT : PAS 144 / 3 SKS

DURATION : 150 MINUTES

WEEK : 12

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

2. SPECIFIC : After studying this course, the students are expected to explain the economic and financial functions of stock market and explain about stock exchange and types of securities.

B. SUBJECT : Stock Market and Stock Exchange

C. SUB SUBJECT : Economic and Financial Functions of Stock Market, Stock Exchange, Security

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 11th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparency, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the concept of stock market and stock exchange ▪ Explaining the Economic and Financial Functions of Stock Market, Stock Exchange and Security analysis ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparency, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving Task III (Individual 	Discuss, asking,	white board and papers

	Task) ▪ Giving description about matter on the next meeting	observing, taking notes	
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E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : Suad Husnan, 2001, *Dasar-dasar Teori Portofolio dan Analisis Sekuritas*, 3rd edition, UPP AMP YKPN, Yogyakarta.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS

CODE / CREDIT : PAS 144 / 3 SKS

DURATION : 150 MINUTES

WEEK : 13

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.
2. SPECIFIC : After studying this course, the students are expected to explain about investment and building portfolio.

B. SUBJECT : Portfolio Theory

C. SUB SUBJECT : Investments, Building the Portfolio, Portofolio Analysis

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 13th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparency, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the concept of portfolio ▪ Explaining analysis of investments, building the portfolio, and portfolio analysis ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparency, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ As a moderator of class discussion ▪ Giving some comments about class discussion ▪ Giving description about 	<ul style="list-style-type: none"> ▪ Presentation of Group Task ▪ Class Discussion 	white board and papers

	matter on the next meeting		
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E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : Suad Husnan, 2001, *Dasar-dasar Teori Portofolio dan Analisis Sekuritas*, 3rd edition, UPP AMP YKPN, Yogyakarta.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS

CODE / CREDIT : PAS 144 / 3 SKS

DURATION : 150 MINUTES

WEEK : 14

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.

2. SPECIFIC : After studying this course, the students are expected to explain about stock, stock pricing, obligation, option, and option pricing.

B. SUBJECT : Security Analysis

C. SUB SUBJECT : Stock, Obligation, Option

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 14th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparency, white board, reference book, and paper
PRESENTATION	<ul style="list-style-type: none"> ▪ Explaining the concept of security analysis ▪ Explaining about stock, obligation, option, stock pricing, and option pricing. ▪ Giving examples as a study case and solving together 	Observing, asking, taking notes	OHP, transparency, white board, reference book, and paper
CLOSING	<ul style="list-style-type: none"> ▪ As a moderator of class discussion ▪ Giving some comments about class discussion ▪ Giving description about matter on the next meeting 	<ul style="list-style-type: none"> ▪ Presentation of Group Task ▪ Class Discussion 	white board and papers

CLOSING	<ul style="list-style-type: none"> ▪ Discussion ▪ Giving some problems as a homework ▪ Giving description about matter on the next meeting 	Discuss, asking, observing, taking notes	white board and papers
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E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : Suad Husnan, 2001, *Dasar-dasar Teori Portofolio dan Analisis Sekuritas*, 3rd edition, UPP AMP YKPN, Yogyakarta.

LEARNING UNIT PROGRAM

COURSE TITLE : FINANCIAL ANALYSIS
 CODE / CREDIT : PAS 144 / 3 SKS
 DURATION : 150 MINUTES
 WEEK : 14

A. INSTRUCTIONAL AIM :

1. GENERAL : After studying this course, the student are expected to be able to: explain the basics analysis of firm's financial statements, can do the calculation, analysis, and forecasting the financial statements with some methods and financial ratios. Students are also expected to have ability to explain some problems about stocks, stock exchange, portfolio, and security analysis.
2. SPECIFIC : After following the discussion about financial problems from the presentation of group task, students are expected to use the application of financial problems for firm's problems, and students are expected to have ability to communicate at class discussion.

B. SUBJECT : Presentation of Group Task

C. SUB SUBJECT : Discussion

D. TEACHING-LEARNING ACTIVITIES

STAGE	LECTURER ACTIVITIES	STUDENT ACTIVITIES	LEARNING MEDIA
INTRODUCTION	<ul style="list-style-type: none"> ▪ Describing about matter at the 15th meeting ▪ Describing about general and specific objectives competence 	Observing and taking notes	OHP, transparency, white board, reference books, and papers
PRESENTATION	<ul style="list-style-type: none"> ▪ As a moderator of the discussion 	Class Discussion	OHP, transparency, white board, reference books
CLOSING	<ul style="list-style-type: none"> ▪ Giving some comments of the class discussion ▪ Giving some clues for final exam 	Discuss and taking notes Taking notes	white board and papers

E. EVALUATION : From the discussion, teacher can evaluate student's ability of understanding the theory.

F. REFERENCE : -